

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of : DOCKET NO. 000002-EG
:
ENERGY CONSERVATION :
COST RECOVERY CLAUSE. :

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PROCEEDINGS: HEARING

BEFORE: COMMISSIONER E. LEON JACOBS, JR.
COMMISSIONER LILA A. JABER
COMMISSIONER BRAULIO L. BAEZ

DATE: Monday, November 20, 2000

TIME: Commenced at 9:30 a.m.
Concluded at 12:00 Noon

PLACE: Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY: JANE FAUROT, RPR
FPSC Division of Records & Reporting
Chief, Bureau of Reporting

DOCUMENT NUMBER-DATE

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FLORIDA PUBLIC SERVICE COMMISSION

FPSC-RECORDS/REPORTING



1 APPEARANCES:

2 WAYNE SCHIEFELBEIN, P. O. Box 15856,
3 Tallahassee, Florida 32317-5856, appearing on behalf of
4 Chesapeake Utilities Corporation (CUC).

5 MICHAEL A. PALECKI, NUI City Gas, PMB 224,
6 3539 Apalachee Parkway, Tallahassee, Florida 32311, appearing
7 on behalf of City Gas Company of Florida CGC),

8 VICKI GORDON KAUFMAN, McWhirter, Reeves,
9 McGlothlin, Davidson, Rief and Bakas, appearing on
10 behalf of Florida Industrial Power Users Group
11 (FIPUG).

12 JAMES A. MCGEE, Florida Power Corporation,
13 Post Office Box 14042, St. Petersburg, Florida
14 33733-4042, appearing on behalf of Florida Power
15 Corporation (FPC).

16 MATTHEW M. CHILDS and CHARLES A. GUYTON,
17 Steel, Hector & Davis, LLP, 215 South Monroe Street,
18 Suite 601, Tallahassee, Florida 32301, appearing on
19 behalf of Florida Power and Light Company (FPL).

20 JEFFREY A. STONE, Beggs & Lane, 700 Blount
21 Building, 3 West Garden Street, Post Office Box
22 12950, Pensacola, Florida 32576-2950, appearing on
23 behalf of Gulf Power Company (GULF).

24 JAMES D. BEASLEY, Ausley & McMullen, Post
25 Office Box 391, Tallahassee, Florida 32302,

1 appearing on behalf of Tampa Electric Company
2 (TECO).

3 STEPHEN C. BURGESS, Deputy Public Counsel,
4 Office of Public Counsel, 111 West Madison Street,
5 Room 812, Tallahassee, Florida 32399-1400, appearing
6 on behalf of the Citizens of the State of Florida.

7 ROBERT ELIAS, Florida Public Service
8 Commission, Division of Legal Services, 2540 Shumard
9 Oak Boulevard, Tallahassee, Florida 32399-0870,
10 appearing on behalf of the Commission Staff.

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I N D E X

WITNESSES

NAME: PAGE NO.

MICHAEL F. JACOBS

Prefiled Testimony Inserted by Stipulation 9

BARBARA SANTOS

Prefiled Testimony Inserted by Stipulation 17

DENNIS REYNOLDS

Prefiled Testimony Inserted by Stipulation 22

MICHAEL PEACOCK

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4 BRENT CALDWELL

5 Prefiled Testimony Inserted by Stipulation 72

6 DEBBIE STITT

7 Prefiled Testimony Inserted by Stipulation 87

8

9

EXHIBITS

10 **NUMBER:** **ID.** **ADMTD.**

11 1 MFJ-1 and 2 91 91

12 2 BS-1 91 91

13 3 DR-2 91 91

14 4 MAP-1 and 2 91 91

15 5 MDN-1 91 91

16 6 MJM-1 91 91

17 7 HTB-1 91 91

18 8 CS-1 91 91

19 9 BAB-1 and 2 91 91

20 10 RLS-1 91 91

21 11 JBC-1, 2, 3R and 4R 91 91

22 12 DS-1 91 91

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25 CERTIFICATE OF REPORTER 94

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COMMISSIONER JACOBS: Let's go on the record.
Counsel, read the notice.

MR. KEATING: Pursuant to notice issued
September 29th, 2000, and amended October 6th, 2000, this
time and place have been set for a hearing in Docket
Number 000001-EI, fuel and purchased power cost recovery
clause and generating performance incentive factor; Docket
Number 000002-EG, energy conservation cost recovery
clause; Docket Number 000003-GU, purchased gas adjustment
true-up; and Docket Number 000007-EI, environmental cost
recovery clause.

COMMISSIONER JACOBS: Very well. Let's take
appearances. Mr. McGee.

MR. MCGEE: James McGee, Post Office Box 14042,
St. Petersburg, 33733, appearing on behalf of Florida
Power Corporation in the 01 and 02 dockets.

MR. BEASLEY: I'm James D. Beasley with the law
firm of Ausley and McMullen, P.O. Box 391, Tallahassee,
Florida, 32302. I am representing Tampa Electric Company
in the fuel and purchased power, conservation, and
environmental cost recovery dockets.

MR. STONE: I'm Jeffrey A. Stone of the law firm
Beggs and Lane, Pensacola, Florida, P.O. Box 12950, and I
am representing Gulf Power Company in the 01, 02, and 07

1 dockets.

2 COMMISSIONER JACOBS: Very well.

3 MR. CHILDS: Matthew Childs with the firm of
4 Steel, Hector and Davis appearing on behalf of Florida
5 Power and Light Company in the fuel and purchased power
6 docket, designated 01.

7 MR. GUYTON: Charles A. Guyton with the law firm
8 of Steel, Hector and Davis appearing on behalf of Florida
9 Power and Light Company.

10 MR. PALECKI: Michael Palecki, 3539 Apalachee
11 Parkway, Tallahassee, Florida, 32311, appearing on behalf
12 of City Gas Company of Florida on the 02 and 03 dockets.

13 MR. SCHIEFELBEIN: Wayne Schiefelbein appearing
14 on behalf of Chesapeake Utilities Corporation in the 02
15 and 03 dockets.

16 MS. KAUFMAN: Vicki Gordon Kaufman of the
17 McWhirter Reeves law firm, 117 South Gadsden Street,
18 Tallahassee, Florida, 323301. I'm appearing on behalf of
19 the Florida Industrial Power Users Group in the 01, 02,
20 and 07 dockets.

21 MR. ELIAS: Bob Elias representing the
22 Commission staff in the 02 and 07 dockets.

23 MR. KEATING: Cochran Keating representing
24 Commission staff in the 01 and 03 dockets.

25 * * * * *

1 COMMISSIONER JACOBS: Next we have energy
2 conservation, 02.

3 MR. ELIAS: Mr. Chairman, as with the PGA
4 docket, all issues in this docket have been stipulated by
5 the parties. And proceeding the same way I would
6 recommend that the first order of business be to insert
7 the prefiled direct testimony of the witnesses listed on
8 Pages 6 and 7 into the record as though read.

9 COMMISSIONER JACOBS: Very well. Without
10 objection, show the testimony of Witnesses Jacob, Santos,
11 Reynolds -- now as I understood it, Mr. Reynolds is
12 adopting Ms. Santos' testimony?

13 MR. ELIAS: That's correct.

14 COMMISSIONER JACOBS: So it is separate
15 witnesses, but the same verbiage? Okay.

16 MR. GUYTON: That's fine either way,
17 Commissioner.

18 COMMISSIONER JACOBS: Okay. Witness Peacock,
19 Neyman, McCarthy -- and the same situation there with Mr.
20 McCarthy and Ms. Neyman. I said Newman, it should be
21 Neyman. Witnesses Bryant, Smith, Bauck. The first
22 Witness Smith is Carl Smith with CGC. There is a Robert
23 Smith with FPUC, Witness Caldwell and Witness Stitt. Show
24 those testimonies entered into the record as though read.

25

FLORIDA POWER CORPORATION**DOCKET No. 000002-EG****DIRECT TESTIMONY OF
MICHAEL F. JACOB**

1 **Q. State your name and business address.**

2 A. My name is Michael F. Jacob. My business address is Florida Power
3 Corporation, One Power Plaza, 263 13th Avenue South, St. Petersburg,
4 Florida, 33701-5511.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by Florida Power Corporation (FPC) as Manager of
8 Regulatory Evaluation and Planning.

9
10 **Q. Have your duties and responsibilities remained the same since you last**
11 **testified in this proceeding.**

12 A. Yes.

13
14 **Q. What is the purpose of your testimony?**

15 A. The purpose of my testimony is to describe the components and costs
16 of the Company's Demand-Side Management Plan as approved by the
17 Florida Public Service Commission. I will detail the projected costs for
18 implementing each program in that plan, explain how these costs are

1 presented in the attached exhibit, and show the resulting conservation
2 adjustment factors (in \$/1,000 kWh).

3
4 **Q. Do you have any Exhibits to your testimony?**

5 A. Yes, Exhibit No. ____ (MFJ-1) consists of five schedules (C-1 through
6 C-5) which support the Energy Conservation Cost Recovery Clause
7 Calculations for the period January 2001 through December 2001.

8
9 **Q. For what programs does FPC seek recovery?**

10 A. FPC is seeking to recover those costs allowed pursuant to Rule 25-
11 17.015 of the Florida Administrative Code, as adopted by the Florida
12 Public Service Commission, for each of the following Commission-
13 approved conservation programs, as well as for Conservation Program
14 Administration (those common administration expenses not specifically
15 linked to an individual program).

- 16 • Home Energy Check
- 17 • Home Energy Improvement
- 18 • Residential New Construction
- 19 • Low-Income Weatherization Assistance
- 20 • Energy Management (Includes Residential and Commercial
- 21 Energy Management and Load Management Switches.)
- 22 • Business Energy Check

- Better Business
- Commercial/Industrial New Construction
- Innovation Incentive
- Standby Generation
- Interruptible Service
- Curtailable Service
- Technology Development
- Qualifying Facilities

Q. What is included in Schedules C-1 through C-5 of your exhibit?

A. Schedule C-1 provides a summary of cost recovery clause calculations and information by retail rate schedule. Schedule C-2 provides annual and monthly conservation program cost estimates during the January 2001 through December 2001 projection period for each conservation program as well as for common administration expenses. Additionally, Schedule C-2 presents program costs by specific category (i.e. payroll, materials, incentives, etc.) and includes a schedule of estimated capital investments, depreciation and return for the projection period.

Schedule C-3 contains a detailed breakdown of conservation program costs by specific category and by month for the actual/estimated period of January through August 2000 (actual) and September 2000 through

1 December 2000 (estimated). In addition, Schedule C-3 presents a
2 schedule of capital investment, depreciation and return, an energy
3 conservation adjustment calculation of true-up, and a calculation of
4 interest provision for the actual/estimated period of January 2000
5 through December 2000. Schedule C-4 projects Energy Conservation
6 Cost Recovery (ECCR) revenues during the January 2001 through
7 December 2001 projection period. Schedule C-5 presents a brief
8 description of each program, as well as a summary of progress and
9 projected expenditures for each program for which FPC seeks cost
10 recovery as part of the Energy Conservation Cost Recovery Clause.

11
12 **Q. Would you please summarize the major results from your exhibit?**

13 **A.** Schedule C-2, Page 1 of 6, Line 22, shows total net program costs of
14 \$72,014,851 for the January 2001 through December 2001 projection
15 period.

16
17 The following table presents the projected conservation cost recovery
18 charge in dollars per 1,000 kilowatt-hours by retail rate class for the
19 time period January 2001 through December 2001, as contained in
20 Schedule C-1, Page 1 of 4, Lines 16 – 19.

Conservation Adjustment Factors (\$/1,000 kWh)

| | Secondary | Primary | Transmission |
|------------------------------------|-----------------------|-----------------------|-----------------------|
| <u>Retail Rate Schedule</u> | <u>Voltage</u> | <u>Voltage</u> | <u>Voltage</u> |
| Residential | \$2.09 | N/A | N/A |
| General Service Non-Demand | \$1.65 | \$1.63 | \$1.62 |
| General Service 100% Load Factor | \$1.27 | N/A | N/A |
| General Service Demand | \$1.44 | \$1.43 | \$1.41 |
| Curtable | \$1.30 | \$1.29 | \$1.27 |
| Interruptible | \$1.24 | \$1.23 | \$1.22 |
| Lighting | \$0.62 | N/A | N/A |

12 **Q. Does this conclude your direct testimony?**

13 **A. Yes.**

FLORIDA POWER CORPORATION**DOCKET NO. 000002-EG****DIRECT TESTIMONY OF
MICHAEL F. JACOB**

1 **Q. State your name and business address.**

2 A. My name is Michael F. Jacob. My business address is Florida Power
3 Corporation, One Power Plaza, 263 13th Avenue South, St. Petersburg,
4 Florida, 33701-5511.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by Florida Power Corporation (FPC) as Manager of
8 Regulatory Evaluation and Planning.

9
10 **Q. Have your duties and responsibilities remained the same since you**
11 **last testified in this proceeding?**

12 A. Yes.

13
14 **Q. What is the purpose of your testimony?**

15 A. The purpose of my testimony is to compare the actual costs of implementing
16 conservation programs with the actual revenues collected through the
17 Energy Conservation Cost Recovery Clause during the period January
18 1999 through December 1999.

1

2

Q. For what programs does Florida Power Corporation seek recovery?

3

A. Florida Power seeks recovery pursuant to the Energy Conservation Cost Recovery Clause for the following conservation programs approved by the Commission as part of FPC's DSM Plan, as well as for Conservation Program Administration (i.e., those common administration expenses not specifically linked to an individual program).

4

5

6

7

8

- Home Energy Check

9

- Home Energy Improvement

10

- Residential New Construction

11

- Energy Management (Residential and Commercial)

12

- Business Energy Check

13

- Better Business

14

- Commercial/Industrial New Construction

15

- Innovation Incentive

16

- Standby Generation

17

- Interruptible Service

18

- Curtailable Service

19

- Technology Development

20

- Qualifying Facility

1 **Q. Do you have any Exhibits to your testimony?**

2 A. Yes, Exhibit No. ____ (MFJ-1) entitled, "Florida Power Corporation Energy
3 Conservation Adjusted Net True-Up for the Period January 1999 through
4 December 1999." There are five (5) schedules to this exhibit.

5
6 **Q. Will you please explain your Exhibit**

7 A. Yes. Exhibit No. ____ (MFJ-1) presents Schedules CT-1 through CT-5. These
8 schedules set out the actual costs incurred for all programs during the period
9 from January 1999 through December 1999. They also describe the variance
10 between actual costs and previously projected values for the same time period.
11 Schedule CT-5 provides a brief summary report for each program that includes
12 a program description, annual program expenditures and program
13 accomplishments over the twelve-month period ending December 1999.

14
15 **Q. Would you please discuss Schedule CT-1?**

16 A. Yes. Schedule CT-1 shows that Florida Power's actual net true-up in its Energy
17 Conservation Cost Recovery Clause for the twelve months ending December
18 1999 was an over-recovery of \$13,607,931, including principal, interest, and
19 revenue decoupling. This amount is \$1,885,887 more than what was
20 previously estimated in FPC's September 27, 1999 ECCR Projection Filing.

21
22 **Q. Does this conclude your direct testimony?**

23 A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF BARBARA SANTOS

DOCKET NO. 000002-EG

May 15, 2000

1 **Q. Please state your name and business address.**

2 A. My name is Barbara Santos, and my business address is: 9250 West Flagler
3 Street, Miami, Florida 33174.

4

5 **Q. Who is your employer and what position do you hold?**

6 A. I am employed by Florida Power & Light Company (FPL) as a Budget and
7 Regulatory Supervisor.

8

9 **Q. Please describe your educational and professional background and**
10 **experience.**

11 A. I am in the process of obtaining a Bachelor's degree in Business Administration
12 from Florida International University. I was hired by FPL in 1989 and have
13 worked in several functional areas including Human Resources, Marketing, Call
14 Center, Meter Reading and currently in Customer Service and Planning. I have
15 been in a supervisory position for the past four years.

1 **Q. What are your responsibilities and duties as a Budget and Regulatory**
2 **Supervisor?**

3 A. I am responsible for supervising and assisting in the development of the Business
4 Unit Budget for all functional areas under Customer Service and Marketing. I
5 supervise and assist systems support functions related to the department, DSM and
6 ECCR, including monthly accounting reviews. Also, I supervise and assist in the
7 preparation of regulatory filings and reports related to ECCR, prepare responses to
8 regulatory inquiries and ensure timely response. I am also responsible for the
9 ECCR Forecast and True-Up.

10

11 **Q. What is the purpose of your testimony?**

12 A. The purposes of my testimony are (1) to present the conservation related revenues
13 and costs associated with FPL's energy conservation programs for the period
14 January 1999 through December 1999, and (2) to present the net overrecovery for
15 the period January 1999 through December 1999 to be carried forward for
16 calculation of FPL's new ECCR factors.

17

18 **Q. Have you prepared or had prepared under your supervision and control an**
19 **exhibit?**

20 A. Yes. I am sponsoring Exhibit BS-1, which is attached to my testimony and
21 consists of Schedules CT-1 through CT-6 and Appendix A. Appendix A is the
22 documentation required by Rule 25-17.015(5), F.A.C. regarding specific claims of
23 energy savings in advertisements. While I am sponsoring all of Exhibit BS-1,
24 parts of the exhibit were prepared at my request by Ms. Korel M. Dubin, Manager

1 of Regulatory Issues, Rates and Tariffs Department, who is available to respond to
2 any questions that the parties or the Commission may have regarding those parts.
3 Exhibit BS-1, Table of Contents, Page 1 of 1, identifies the portions prepared by
4 Ms. Dubin and me.

5

6 **Q. What is the actual net true-up amount which FPL is requesting for the**
7 **January 1999 through December 1999 period?**

8 A. FPL has calculated and is requesting approval of an overrecovery of \$14,283,341
9 as the actual net true-up amount for that period.

10

11 **Q. What is the adjusted net true-up amount which FPL is requesting for the**
12 **January 1999 through December 1999 period which is to be carried over and**
13 **refunded in the January 2001 through December 2001 period?**

14 FPL has calculated and is requesting approval of an overrecovery of \$69,731
15 as the adjusted net true-up amount for that period. The adjusted net true-up of an
16 overrecovery of \$69,731 is the difference between the actual net true-up of
17 an overrecovery of \$14,283,341 and the estimated/actual net true-up of an
18 overrecovery of \$14,213,610 approved by the Commission at the November 1999
19 Hearing. This is shown on Exhibit____, (BS-1), Schedules CT-1 Page 1 of 1, and
20 CT-2 Page 1 of 5.

21

22 **Q. Are all costs listed in Schedule CT-2 attributable to approved programs?**

23 A. Yes they are.

1 **Q. During the January 1999 through December 1999 period, is FPL seeking**
2 **recovery of any advertising which makes a specific claim of potential energy**
3 **savings or states appliance efficiency ratings or savings?**

4 A. Yes. A copy of the advertising, data sources and calculations used to substantiate
5 the savings are included in Appendix A, Pages 1-A through 8-C.

6
7 **Q. How did your actual program expenditures for January 1999 through**
8 **December 1999 compare to the Estimated/Actual presented at the November**
9 **1999 Hearing?**

10 A. At the November 1999 Hearing, total expenditures for January 1999 through
11 December 1999 were estimated to be \$156,277,566. The actual expenditures for
12 the period were \$158,295,886. This represents a period variance of \$2,018,320
13 more than projected. This variance is shown on Schedule CT-2, Page 3 of 5, Line
14 29 and is explained in Schedule CT-6.

15
16 **Q. Was the calculation of the adjusted net true-up amount for the period**
17 **January 1999 through December 1999 period performed consistently with**
18 **the prior true-up calculations in this and the predecessor conservation cost**
19 **recovery dockets?**

20 A. FPL's adjusted net true-up was calculated consistent with the methodology set
21 forth in Schedule 1, page 2 of 2 attached to Order No. 10093, dated June 19, 1981.
22 The schedules prepared by Ms. Dubin detail this calculation.

1 Q. What was the source of the data used in calculating the actual net true-up
2 amount?

3 A. Unless otherwise indicated, the data used in calculating the adjusted net true-up
4 amount is taken from the books and records of FPL. The books and records are
5 kept in the regular course of our business in accordance with generally accepted
6 accounting principles and practices, and provisions of the Uniform System of
7 Accounts as prescribed by this Commission. As directed in Rule 25-17.015,
8 F.A.C., Schedules CT-2, Pages 4 and 5 of 5 provide a complete list of all account
9 numbers used for conservation cost recovery during the period January 1999
10 through December 1999.

11

12 Q. Does that conclude your testimony?

13 A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF DENNIS REYNOLDS

DOCKET NO. 000002-EG

September 27, 2000

1 **Q. Please state your name and business address.**

2 A. My name is Dennis Reynolds, and my business address is: 9250 West Flagler
3 Street, Miami, Florida 33174.

4

5 **Q. Who is your employer, and what position do you hold?**

6 A. I am employed by Florida Power & Light Company (FPL) as a Budget and
7 Regulatory Supervisor.

8

9 **Q. Please describe your educational and professional background and**
10 **experience.**

11 I obtained a Bachelor of Sciences degree in Experimental Analysis/Psychology
12 from the University of Florida in 1986. I was hired by FPL in 1987 and have
13 worked in several functional areas including district Customer Service
14 operations, Residential Field Services, Marketing, Meter Reading, and Customer
15 Accounting & Billing. My current position is in Customer Service Planning. I
16 have been in a supervisory position for 6.5 years.

1 **Q. What are your responsibilities and duties as a Regulatory and**
2 **Administrative Support Supervisor?**

3 A. I am responsible for supervising and assisting in the development of the Business
4 Unit Budget for all functional areas under Customer Service and Marketing. I
5 supervise and assist systems support functions related to the department, DSM
6 and ECCR, including monthly accounting reviews. Also, I supervise and assist in
7 the preparation of regulatory filings and reports related to ECCR, prepare
8 responses to regulatory inquiries and ensure timely response. I am also
9 responsible for the ECCR Forecast and True-Up.

10

11 **Q. What is the purpose of your testimony?**

12 A. The purpose is to submit for Commission review and approval the projected
13 ECCR costs to be incurred by FPL during the months of January 2001 through
14 December 2001, as well as the actual/estimated ECCR costs for January 2000
15 through December 2000, for our Demand Side Management programs. I also
16 present the total level of costs FPL seeks to recover through its Conservation
17 Factors during the period January 2001 through December 2001, as well as the
18 Conservation Factors which, when applied to our customers' bills during the
19 period January 2001 through December 2001, will permit the recovery of total
20 ECCR costs.

21

22 **Q. Have you prepared or had prepared under your supervision and control an**
23 **exhibit?**

1 A. Yes, I am sponsoring Exhibit DR-2, which is attached to my testimony and
2 consists of Schedules C-1 through C-5. While I am sponsoring all of Exhibit
3 DR-2, parts of the exhibit were prepared by Ms. Korel M. Dubin, Manager of
4 Regulatory Issues, who is available to respond to any questions which the parties
5 or the Commission may have regarding those parts. Exhibit DR-2, Table of
6 Contents, Page 1 of 1, identifies the portion prepared by Ms. Dubin and me.

7
8 **Q. Are all the costs listed in these schedules reasonable, prudent and**
9 **attributable to programs approved by the Commission ?**

10 A. Yes they are.

11

12 **Q. Please describe the methods used to derive the program costs for which FPL**
13 **seeks recovery.**

14 A. The actual expenditures for the months January 2000 through July 2000 are taken
15 from the books and records of FPL. Expenditures for the months of August 2000
16 through December 2000, and January 2001 through December 2001 are
17 projections based upon a detailed month-by-month analysis of the expenditures
18 expected for each program at each location within FPL. These projections are
19 developed by each FPL location where costs are incurred and take into
20 consideration not only cost levels but also market penetrations. They have been
21 subjected to FPL's budgeting process and an on-going cost-justification process.

22

23 **Q. Does that conclude your testimony?**

24 A. Yes, it does.

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000002-EG
DETERMINATION OF CONSERVATION COSTS RECOVERY FACTOR

Direct Testimony of
MICHAEL A. PEACOCK

On Behalf of
FLORIDA PUBLIC UTILITIES COMPANY

- 1 Q. Please state your name and business address.
- 2 A. Michael A. Peacock: my business address is P.O. Box 610
- 3 Marianna, Florida 32446.
- 4 Q. By whom are you employed and in what capacity?
- 5 A. I am employed by Florida Public Utilities Company as
- 6 Manager of Customer Relations.
- 7 Q. What is the purpose of your testimony at this time?
- 8 A. To Advise the Commission of the actual over/under
- 9 recovery of the Conservation Program costs for the period
- 10 January 1, 1999 through December 31, 1999 as compared to
- 11 the true-up amounts previously reported for that period
- 12 which were based on eight months actual and four months
- 13 estimated data.
- 14 Q. Please state the actual amounts of over/under recovery of
- 15 Conservation Program costs for both divisions of Florida
- 16 Public Utilities Company for January 1, 1999 through
- 17 December 31, 1999.
- 18 A. The Company over-recovered \$22,189 in the Marianna

1 Division during that period. In the Fernandina Beach
2 Division we over-recovered \$43,337. These amounts are
3 substantiated on Schedule CT-3, page 2 of 3, Energy
4 Conservation Adjustment.

5 Q. How do these amounts compare with the estimated true-up
6 amounts which were allowed by the Commission during the
7 November 1999 hearing?

8 A. We had estimated that we would over-recover \$30,228 in
9 Marianna. In Fernandina Beach we had estimated an over-
10 recovery of \$45,130 as of December 31, 1999.

11 Q. Have you prepared any exhibits at this time?

12 A. We have prepared and pre-filed Schedules CT-1, CT-2,
13 CT-3, CT-4, CT-5 and CT-6 (Composite Exhibit MAP-1).

14 Q. Does this conclude your testimony?

15 A. Yes.

16

17 Disk Conservation 11-97

18 Peacocktest.400

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000002-EG
DETERMINATION OF CONSERVATION COSTS RECOVERY FACTOR

Direct Testimony of
MICHAEL A. PEACOCK
On Behalf of
FLORIDA PUBLIC UTILITIES COMPANY

1 Q. Please state your name and business address.

2 A. Michael A. Peacock: my business address is P.O.
3 Box 610 Marianna, Florida 32446.

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

5 A. I am employed by Florida Public Utilities
6 Company as Manager of Customer Relations.

7 Q. What is the purpose of your testimony at this
8 time?

9 A. To Advise the Commission as to the Conservation
10 Cost Recover Clause Calculation for the period
11 January, 2001 through December, 2001.

12 Q. What respectively are the total projected costs
13 for the period January 2001 through December,
14 2001 in the Marianna Division and the Fernandina
15 Beach Division?

16 A. For the Marianna Division, the total projected
17 Conservation Program Costs are \$169,200. For
18 the Fernandina Beach Division, the total
19 projected Conservation Program Costs are

1 \$177,163. For each Division, please see its
2 respective Schedule C-2, page 2, for the
3 programmatic and functional breakdown of these
4 total costs.

5 Q. For each division, what is the true-up amount to
6 be applied to determine the projected net total
7 costs for the period January, 2000 through
8 December, 2000.

9 A. As reflected in the respective "C" Schedules,
10 the true-up amount for the Marianna Division is
11 (\$8,378). In the Fernandina Beach Division the
12 true-up is (\$21,918). These amounts are based
13 upon eight months actual and four months
14 estimated data.

15 Q. For each division, what are the resulting net
16 total projected conservation costs to be
17 recovered during this period?

18 A. For the Marianna Division the net total costs
19 to be recovered are \$160,822. For the
20 Fernandina Beach Division the net total costs
21 to be recovered are \$155,245.

22 Q. For each division, what is the Conservation
23 Adjustment Factor necessary to recover these
24 projected net total costs?

25 A. For the Marianna Division, the Conservation
26 Adjustment Factor is \$.00056 per KWH. For the

1 Fernandina Beach Division, the factor is
2 \$.00038 per KWH.

3 Q. Are there any exhibits that you wish to sponsor
4 in this proceeding?

5 A. Yes. I wish to sponsor as exhibits for each
6 division Schedules C-1, C-2, C-3, C-4, and C-5
7 (Composite Prehearing Identification Number
8 MAP-2), which have been filed with this
9 testimony.

10 Q. Does this conclude your testimony?

11 A. Yes.

12

13 conservation disk/peactest.00)

1 Gulf Power Company
2 Before the Florida Public Service Commission
3 Prepared Direct Testimony of
4 Margaret D. Neyman
5 Docket No. 000002-EG
6 May 15, 2000

7 Q. Will you please state your name, business address,
8 employer and position?

9 A. My name is Margaret D. Neyman and my business address is
10 One Energy Place, Pensacola, Florida 32520. I am
11 employed by Gulf Power Company as the Marketing Services
12 Manager.

13 Q. Ms. Neyman, for what purpose are you appearing before
14 this Commission today?

15 A. I am testifying before this Commission on behalf of Gulf
16 Power Company regarding matters related to the Energy
17 Conservation Cost Recovery Clause, specifically the
18 approved programs and related expenses for January,
19 1999, through December, 1999.

20
21 Q. Are you familiar with the documents concerning the
22 Energy Conservation Cost Recovery Clause and its related
23 true-up and interest provisions?

24 A. Yes, I am.
25

1 Q. Have you verified, that to the best of your knowledge
2 and belief, this information is correct?

3 A. Yes, I have.

4 Counsel: We ask that Ms. Neyman's exhibit consisting of
5 6 Schedules, CT-1 through CT-6, be marked for
6 identification as:

7 Exhibit No. ____ (MDN-1)
8

9 Q. Would you summarize for this Commission the deviations
10 resulting from the actual expenditures for this recovery
11 period and the original estimates of expenses?

12 A. The estimated true-up net expenses for the entire
13 recovery period January, 1999, through December, 1999,
14 were \$3,103,777, while the actual costs were \$2,961,896
15 resulting in a variance of \$141,881 or 4.6% under the
16 estimated true-up.
17

18 Q. Ms. Neyman, would you explain the January, 1999, through
19 December, 1999, variance?

20 A. Yes, the reasons for this variance are a decrease in
21 expenses in Gulf Express, under \$11,355; Geothermal Heat
22 Pump, under \$116,048; Commercial/Industrial E.A. &
23 T.A.A., under \$72,908; Commercial Mail-in Audit, under
24 \$9,723; Solar for Schools, under \$11,497; Conservation
25 Demonstration and Development, under \$82,482 and

1 Residential Mail-in Audit, under \$42,054. These program
2 expenses are off-set by Residential Energy Audits, over
3 \$39,825; GoodCents Select (Advanced Energy Management),
4 over \$84,770; Commercial/Industrial GoodCents
5 Buildings, over \$79,591 resulting in a net variance of
6 \$141,881 under the estimated/actual program expenses
7 reported in November, 1999. A more detailed description
8 of the deviations is contained in Schedule CT-6.

9

10 Q. Ms. Neyman, what was Gulf's adjusted net true-up for the
11 period January, 1999 through December, 1999?

12 A. There was an over-recovery of \$217,821 as shown on
13 Schedule CT-1, page 1.

14

15 Q. Would you describe the results of your programs during
16 the January, 1999 through December, 1999, recovery
17 period?

18 A. A more detailed review of each of the programs is
19 included in my Schedule CT-6. The following is a
20 synopsis of the accomplishments during this recovery
21 period.

22 (A) Residential Energy Audits - During this period, we
23 projected to audit 2,000 structures. We actually
24 completed 1,103.

25 (B) Residential Mail-In Audits - During this period,

1 1,000 audits were projected and 210 audits were
2 completed.

3 (C) Gulf Express Loan Program - No loans were completed
4 during this period. The program discontinued
5 accepting new loans in June, 1997.

6 (D) In Concert With The Environment - During this recovery
7 period, no students attended the program compared to a
8 projection of 1,000 students.

9 (E) Duct Leakage Program - During this recovery period, no
10 homes were completed compared to a projection of 20.

11 (F) Geothermal Heat Pump - During this recovery period, a
12 total of 275 geothermal heat pumps were installed
13 compared to a projection of 400.

14 (G) GoodCents Select (Advanced Energy Management) - During
15 this recovery period, 59 units were installed.

16
17 Gulf expected 6,750 customers to participate in this
18 program by the end of the projection period. However,
19 the program has been delayed due to several factors.

20
21 Gulf is modifying its schedule for market
22 implementation as a result of the delays, and plans to
23 increase the number of units deployed during the
24 latter part of 2000 and during the years 2001 to 2009
25 to accomplish the basic program objective of achieving

1 a total of 99,000 kilowatts of peak demand reduction
2 by year end 2009.

3 (H) Commercial/Industrial GoodCents Buildings - During
4 this recovery period a total of 232 buildings were
5 built or improved to Good Cents standards, compared to
6 a budget of 215.

7 (I) Commercial/Industrial Energy Audits and Technical
8 Assistance Audits - During this recovery period, a
9 total of 92 EA/TAA were completed compared to a
10 projection of 156.

11 (J) Commercial/Industrial Mail-in Audit - 950 mail-in
12 audits were projected compared to 1,147 mail-in audits
13 being completed.

14 (K) Solar for Schools - This program uses "green
15 pricing" to fund solar technologies in public
16 schools. It also incorporates a school-based
17 energy education component as well as enhanced
18 outdoor lighting for schools. During the
19 projection period, Gulf will continue evaluating
20 various implementation options for Solar for
21 Schools.

22 (L) Conservation Demonstration and Development - Sixteen
23 research or demonstration projects have been
24 identified and are detailed in Schedule CT-6.

25

1

2 Q. Ms. Neyman, does this conclude your testimony?

3 A. Yes, it does.

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1 Gulf Power Company

2 Before the Florida Public Service Commission
3 Prepared Direct Testimony of
4 Michael J. McCarthy
5 Docket No. 000002-EG
6 September 27, 2000

7 Q. Will you please state your name, business address,
8 employer and position?

9 A. My name is Michael J. McCarthy and my business address
10 is One Energy Place, Pensacola, Florida 32520. I am
11 employed by Gulf Power Company as the Economic
12 Evaluation and Market Reporting Team leader.

13 Q. Have you testified before this Commission previous to
14 this filing?

15 A. Yes, I have. I have testified in Docket No. 971006-EG
16 pertaining to Gulf Power Company's Demand-Side
17 Management Plan.

18
19 Q. Are you familiar with the schedules for the Energy
20 Conservation Cost Recovery Clause?

21 A. Yes, I am.
22
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Q. Have you verified, that to the best of your knowledge and belief, this information is correct?

A. Yes, I have.

Counsel: We ask that Mr. McCarthy's exhibit consisting of 5 Schedules be marked for identification as:

Exhibit No. ____ (MJM-1).

Q. Mr. McCarthy, for what purpose are you appearing before this Commission today?

A. I am testifying before this Commission on behalf of Gulf Power Company regarding matters related to the Energy Conservation Cost Recovery Clause and to answer any questions concerning the accounting treatment of conservation costs in this filing. Specifically, I will address projections for approved programs during the January, 2001, through December, 2001, recovery period and the anticipated results of those programs during the current recovery period, January, 2000, through December, 2000, (8 months actual, 4 months estimated).

1 Q. Would you summarize for this Commission the deviations
2 resulting from the actual expenditures for January
3 through August of the current recovery period?

4 A. Projected expenses for the period were \$1,784,608
5 compared to actual expenses of \$2,378,087 for a
6 difference of \$593,479 or 33.3% over budget. The
7 deviation is a function of activities related to the
8 GoodCents Select Program. Further information is
9 provided later in my testimony regarding on-going
10 program activities.

11

12 A detailed summary of all program expenses is contained
13 in my Schedule C-3, pages 1 and 3 and my Schedule C-5,
14 pages 1 through 17.

15

16 Q. Would you describe the results achieved so far this
17 year by the programs during the period, January, 2000,
18 through August, 2000?

19 A. A detailed summary of year-to-date results for each
20 program is contained in my Schedule C-5, pages 1
21 through 17.

22

23

24

25

1 Q. Would you summarize the conservation program cost
2 projections for the January, 2001 through December,
3 2001 recovery period?

4 A. Program costs for the recovery period are projected to
5 be \$4,104,538. These costs are broken down as follows:
6 depreciation/amortization and return, \$709,971;
7 payroll/benefits, \$1,910,475; materials/expenses,
8 \$1,274,500; and advertising, \$391,825; all of which
9 are partially offset by program revenues of \$182,233.
10 More detail is contained in my Schedule C-2.
11

12 Q. Would you review the expected results for your on-going
13 programs during the January, 2001, through December,
14 2001, recovery period?

15 A. The following is a synopsis of each program goal:

16 (1) Residential Energy Audits - During the period,
17 1,600 audits are projected to be completed. These
18 audits encourage customers to make conservation
19 improvements. One hundred of these audits will be
20 targeted toward the low-income customers and will
21 be conducted through contract arrangements with
22 Weatherization Assistance Providers (WAPs).

23 (2) Residential Mail-In Audit - This is a direct mail
24 energy auditing program. This program builds on
25 the success of Gulf's existing Residential Energy

1 Audit program and will assist in the evaluation of
2 the specific energy requirements of a residential
3 dwelling. Gulf expects 1,500 participants during
4 the projection period.

5 (3) Gulf Express Loan Program - This program is no
6 longer accepting new loans. No units are
7 projected during this period. The projected costs
8 are for the administration of existing loans.

9 (4) In Concert With The Environment - This energy
10 awareness program is designed for 8th and 9th
11 grade students as a supplement to the residential
12 audit program. Beginning in 2000, the program
13 has no longer been promoted as a stand alone
14 program. It has and will remain available for
15 students until Gulf's contract with the
16 survey/tabulation company expires at the end of
17 2000.

18 (5) Duct Leakage Repair - The object of the program is
19 to provide the customer with a means to identify
20 house air duct leakage and to recommend repairs
21 that can reduce customer kWh energy usage and kW
22 demand. This program will also be made available
23 on an as requested basis. However, expenses and
24 units are not projected for the 2001 projection
25 period.

1 (6) Geothermal Heat Pump - The objective of this
2 program is to reduce the demand and energy
3 requirements of new and existing residential
4 customers through the promotion and installation
5 of geothermal systems. During the projection
6 period, 500 customers are expected to participate
7 in the program.

8 (8) GoodCents Select - This program is designed to
9 provide the customer with a means of conveniently and
10 automatically controlling and monitoring energy
11 purchases in response to prices that vary during the
12 day and by season in relation to the Company's cost
13 of producing or purchasing energy. The GoodCents
14 Select system includes field units utilizing a
15 communication gateway, a radio frequency based Local
16 Area Network, major appliance load control relays,
17 and a programmable thermostat (Superstat), all
18 operating at the customer's home.

19
20 The startup of the program was delayed because of
21 several issues. Please refer to M.D. Neyman's
22 testimony, Docket No. 980002-EG, January 13, 1998,
23 for a detailed explanation of the factors
24 contributing to the delay of full implementation.

25

1 As a result of the delays and current
2 participation levels, the schedule for market
3 implementation has been modified. Gulf has
4 decreased the number of units to be deployed
5 during the years 2000 to 2004 and projects 2,000
6 units for 2000; 2,500 units in 2001; and 3,000
7 installations annually for the remainder of the
8 DSM Plan.

9 (9) GoodCents Building - This program includes both
10 new and existing commercial customers. For the
11 projection period, 212 installations are expected.
12 Implementation strategies will concentrate on
13 architects, engineers, developers and other
14 decision makers in the construction process.

15 (10) Energy Audits and Technical Assistance Audits -
16 Gulf projects 127 audits for 2001. Emphasis will
17 be placed on audits for large, complex commercial
18 customers such as hospitals, hotels and office
19 buildings. These audits will focus on the
20 benefits of alternative technologies such as heat
21 pump water heaters and geothermal technologies.

22 (11) Commercial/Industrial Mail-In Audit - This is a
23 direct mail energy auditing program. This program
24 builds on the success of Gulf's existing
25 Commercial/Industrial Energy Audit program and

1 will assist in the evaluation of the specific
2 energy requirements of a given business type.
3 Gulf expects 1,050 participants during the
4 projection period.

5 (12) Conservation Demonstration and Development -

6 For this period, 19 research projects have been
7 identified. A detailed description of each
8 project is in Schedule C-2.

9
10 Q. Have you added any new conservation programs since the
11 last filing for which you seek recovery?

12 A. Yes. Gulf has added Green Pricing as a new program.
13 This program was approved as a part of Gulf's 2000
14 Demand Side Management Plan, Docket No. 991790-EG.
15 Green Pricing is a program designed to encompass a
16 variety of voluntary renewable and green energy
17 programs. The voluntary price options for customers
18 will include but not be limited to the Photovoltaic
19 Rate Rider Tariff and Solar for Schools. Additionally,
20 this program will include research and administrative
21 costs to study the cost effectiveness of additional
22 green pricing offerings utilizing wind or other
23 renewable energy sources.

24

25 Gulf will notify the Florida Public Service Commission

1 (FPSC) of all projects incurring expenses that are
2 equal to or greater than \$5,000. Project updates will
3 be reported through the Energy Conservation Cost
4 Recovery (ECCR) filings with a final report being
5 submitted to the FPSC at the close of the project.

6

7 Q. Have there been any program changes that will affect
8 Gulf Power Company's ability to achieve the goals set
9 in Docket No. 971006-EG?

10 A. Yes, there have. In the 2000 Demand Side Plan Filing,
11 Docket No. 991790-EG, the GoodCents Select program was
12 projected to have 30,400 participants by 2004. This
13 projection was made prior to the completion of the
14 start-up phase of the program. Since the completion of
15 the start-up phase, more information has become
16 available regarding customer participation levels. The
17 participation level has been re-projected and the
18 details of this new projection are included in the
19 attached schedule.

20

21 Council: We ask that Mr. McCarthy's exhibit consisting
22 of 2 Schedules be marked for identification as:

23 Exhibit No. _____ (MJM-2).

24

25

1 Q. Mr. McCarthy, have there been any significant deviations
2 in any existing program that will have a significant
3 affect on the amount being requested for recovery?

4 A. Yes. In the GoodCents Select program, Gulf has incurred
5 more expenses for materials and advertising in the
6 initial roll-out phase of the program than originally
7 anticipated. The additional materials expenses relate
8 to the current contract with the installation and
9 equipment vendors. Gulf will soon be in negotiations
10 with two of its vendors to redefine the terms of the
11 contracts to realign with current participation levels.
12 The advertising expenses have been adjusted to increase
13 customer awareness, more precisely define the market
14 and therefore increase customer participation.

15

16 Q. How does the proposed Energy Conservation Cost Recovery
17 factor for Rate Schedule RS compare with the factor
18 applicable to December, 2000, and how would the change
19 affect the cost of 1,000 kwh on Gulf's residential rate
20 RS?

21 A. The current Energy Conservation Cost Recovery factor
22 for Rate Schedule RS applicable through December, 2000,
23 is .038¢/kwh compared with the proposed factor of
24 .053¢/kwh. For a residential customer who uses 1,000
25 kwh in January, 2000, the conservation portion of the

1 bill would increase from \$0.38 to \$0.53.

2

3 Q. When does Gulf propose to collect these Energy

4 Conservation Cost Recovery charges?

5 A. The factors will be effective beginning with the first

6 Bill Group for January, 2001, and continuing through

7 the last Bill Group for December, 2001.

8

9 Q. Mr. McCarthy, does this conclude your testimony?

10 A. Yes, it does.

11

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DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
SUBMITTED FOR FILING 09/27/00
(PROJECTION)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

1
2
3
4
5
6 Q. Please state your name and address.

7
8 A. My name is Howard Bryant. My business address is 702 North
9 Franklin Street in Tampa, Florida 33602.

10
11 Q. Mr. Bryant, what is the purpose of your testimony?

12
13 A. The purpose of my testimony is to support the Company's
14 actual conservation costs incurred during the period
15 January 1, 1999 through and including December 31, 1999,
16 the actual and projected period of January 1, 2000 to
17 December 31, 2000, and the twelve-month projected period of
18 January 1, 2001 through December 31, 2001. Also, I will
19 support the level of charges (benefits) for the
20 interruptible customers allocated to the period January 1,
21 2001 through December 31, 2001. The balance of costs will
22 be charged to the firm customers on a per kilowatt-hour
23 basis in accordance with Docket No. 930759-EG, Order No.
24 PSC-93-1845-FOF-EG, dated December 29, 1993. Finally, I
25 will support the appropriate Contracted Credit Value

1 ("CCV") for participants in the General Service Industrial
2 Load Management Riders ("GSLM-2" and "GSLM-3") for the
3 period January 1, 2001 through December 31, 2001.
4

5 Q. What is the basis of this request for expenses to be based
6 on different charges for interruptible and firm customers?
7

8 A. Tampa Electric Company believes that our conservation and
9 load management programs do not accrue capacity benefits to
10 interruptible customers. This position has been supported
11 by the Florida Public Service Commission ("Commission") in
12 Docket Nos. 900002-EG through 990002-EG. The Company
13 estimates the cumulative effects of its conservation and
14 load management programs will allow the interruptible
15 customers to have lower fuel costs (\$0.29/MWH) due to the
16 reductions in marginal fuel costs.
17

18 Q. How were those benefits calculated?
19

20 A. To determine fuel savings effects, we have calculated a
21 "what if there had been no conservation programs" scenario.
22 The results indicate that the avoided gigawatt-hours have
23 actually reduced average fuel costs due to the fact that
24 higher priced marginal fuels would have been burned if the
25 gigawatt-hours had not been saved.

1 The attached analysis, Exhibit No. (HTB-2), Conservation
2 Costs Projected, portrays costs and benefits.

3
4 Q. Doesn't charging different amounts for firm and
5 interruptible customers conflict with the Florida Energy
6 Efficiency and Conservation Act?

7
8 A. No. The act requires the utilities, through the guidance
9 of the Commission, to cost effectively reduce peak demand,
10 energy consumption and the use of scarce resources,
11 particularly petroleum fuels. It does not require all
12 customers to pay the utilities' conservation costs no
13 matter if they receive the same level of benefits or not.
14 The relationships between costs and benefits received are
15 specifically the determination of the Commission.

16
17 Q. Please describe the conservation program costs projected by
18 Tampa Electric Company during the period January 1, 1999
19 through December 31, 1999.

20
21 A. For the period January 1, 1999 through December 31, 1999,
22 Tampa Electric Company projected conservation program costs
23 to be \$18,388,690. The Commission authorized collections
24 to recover these expenses in Docket No. 980002-EG, Order
25 No. PSC-98-0403-FOF-EG, issued March 18, 1998 and Docket

1 No. 990002-EG, Order No. PSC-99-0421-FOF-EG, issued March
2 1, 1999.
3

4 Q. Mr. Bryant, for the period January 1, 1999 through December
5 31, 1999, what were Tampa Electric's conservation costs and
6 what was recovered through the Energy Conservation Cost
7 Recovery ("ECCR") Clause?
8

9 A. For the period January 1, 1999 through December 31, 1999
10 Tampa Electric Company incurred actual net conservation
11 costs of \$18,129,268, plus a beginning true-up over
12 recovery of \$2,485,639 for a total of \$15,643,629. The
13 amount collected in the ECCR Clause was \$17,822,388.
14

15 Q. What was the true-up amount?
16

17 A. The true-up amount for the period January 1, 1999 through
18 December 31, 1999 was an over-recovery of \$2,306,169.
19 These calculations are detailed in Exhibit No. (HTB-1),
20 Conservation Cost Recovery True Up, Pages 1 through 11.
21

22 Q. Please describe the conservation program costs incurred and
23 projected to be incurred by Tampa Electric Company during
24 the period January 1, 2000 through December 31, 2000.
25

1 A. The actual costs incurred by Tampa Electric Company through
2 August 31, 2000 and estimated for September 1, 2000 through
3 December 31, 2000 are \$16,814,182.

4
5 For the period, Tampa Electric anticipates an over-recovery
6 in the ECCR Clause of \$2,190,691 which includes the
7 previous period true-up and interest. A summary of these
8 costs and estimates are fully detailed in Exhibit No. (HTB-
9 2), Conservation Costs Projected, Pages 1 through 15.

10

11 Q. Mr. Bryant, for the period January 1, 2001 through and
12 including December 31, 2001, what are Tampa Electric's
13 estimates of its conservation costs and cost recovery
14 factors?

15

16 A. The company has estimated that the total conservation costs
17 (less program revenues) during that period will be
18 \$18,393,747 plus true-up. Including true-up estimates and
19 the interruptible sales contribution at 0.029 cents/kWh,
20 the cost recovery factors for firm retail rate classes will
21 be 0.114 cents/kWh for Residential, 0.108 cents/kWh for
22 General Service Non-Demand and Temporary Service (GS, TS),
23 0.090 cents/kWh for General Service Demand (GSD) -Secondary,
24 0.089 cents/kWh for General Service Demand (GSD) -Primary,
25 0.083 cents/kWh for General Service Large Demand and Firm

1 Standby (GSLD, SBF)-Secondary, 0.083 cents/kWh for General
2 Service Large Demand and Firm Standby (GSLD, SBF)-Primary,
3 0.082 cents/kWh for General Service Large Demand and Firm
4 Standby (GSLD, SBF) - Subtransmission and 0.037 cents/kWh
5 for Lighting (SL, OL). Exhibit No. (HTB-2), Conservation
6 Costs Projected, pages 3 through 8 contain the Commission
7 prescribed forms which detail these estimates.
8

9 Q. Mr. Bryant, has Tampa Electric Company complied with the
10 ECCR cost allocation methodology stated in Docket No.
11 930759-EG, Order No. PSC-93-1845-EG?
12

13 A. Yes, it has.
14

15 Q. Mr. Bryant, please explain why the incentive for GSLM-2 and
16 GSLM-3 rate riders is included in your testimony.
17

18 A. In Docket No. 990037-EI, Tampa Electric Company petitioned
19 the Commission to close its non-cost-effective
20 interruptible service rate schedules while initiating the
21 provision of a cost-effective non-firm service through a
22 new load management program. This new program would be
23 funded through the ECCR Clause and the appropriate annual
24 Contracted Credit Value ("CCV") for customers would be
25 submitted for Commission approval as part of the company's

1 annual ECCR Projection Filing. Specifically, the level of
2 the CCV would be determined by using the Rate Impact
3 Measure ("RIM") Test contained in the Commission's cost-
4 effectiveness methodology found in Rule 25-17.008, F.A.C.
5 By using a RIM Test benefit-to-cost ratio of 1.2, the level
6 of the CCV would be established on a per kW basis. This
7 program and methodology for CCV determination was approved
8 by the Commission in Docket No. 990037-EI, Order No. PSC-
9 99-1778-FOF-EI, dated September 10, 1999.

10
11 Q. What is the appropriate CCV for customers who elect to take
12 service under the GSLM-2 and GSLM-3 rate riders during the
13 January 1, 2001 through December 31, 2001 period?

14
15 A. For the January 1, 2001 through December 31, 2001 period,
16 the CCV will be \$3.71 per kW. Should the assessment for
17 need determination that will be conducted for 2001 indicate
18 the availability of new non-firm load, this CCV will be
19 applied to new subscriptions for service under those rate
20 riders.

21
22 The application of the cost-effectiveness methodology to
23 establish the CCV is found in the attached analysis,
24 Exhibit No. (HTB-2), Conservation Costs Projected,
25 beginning on page 32.

1 Q. Does this conclude your testimony?

2

3 A. Yes it does.

4

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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2
3 **In re: Conservation Cost Recovery Clause**)

DOCKET NO. 990002-EG

4
5 **DIRECT TESTIMONY**

6 **OF**

7 **CARL SMITH**

8
9 **Q. Please state your name, business address, by whom you are**
10 **employed, and in what capacity.**

11
12 **A. My name is Carl Smith and my business address is 955 East 25th Street,**
13 **Hialeah, Florida 33013-3498. I am employed by NUI Corporation as**
14 **Director of Marketing.**

15
16 **Q. Are you familiar with the energy conservation programs of City Gas**
17 **Company of Florida ("City Gas")?**

18
19 **A. Yes, I am. City Gas is NUI Corporation's Florida utility operation.**

20
21 **Q. Are you familiar with the costs that have been incurred and that are**
22 **projected to be incurred by City Gas in implementing its energy**
23 **conservation programs?**

24
25 **A. Yes, I am.**
26

1 **Q. What is the purpose of your testimony in this docket?**

2

3 **A. To submit the recoverable costs incurred during the period ending**
4 December 31, 1999, and to identify the final true-up amount related to that
5 period.

6

7 **Q. Has City Gas prepared schedules which show the expenditures**
8 **associated with its energy conservation programs for the period you**
9 **have mentioned?**

10

11 **A. Yes. I have prepared and filed together with this testimony Schedules CT-**
12 1, CT-2 and CT-3.

13

14 **Q. What amount did City Gas spend on conservation programs during**
15 **this period?**

16

17 **A. \$1,394,940.00.**

18

19

20 **Q. What is the final true-up amount associated with the period**
21 **ending December 31, 1999?**

22

23 **A. An under-recovery of \$74,039.00.**

24

25 **Q. Does this conclude your testimony?**

26

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY

OF

CARL SMITH

1 **Q. Please state your name, business address, by whom you are**
2 **employed, and in what capacity.**

3
4 **A. My name is Carl Smith and my business address is 955 East 25th Street,**
5 **Hialeah, Florida 33013-3498. I am employed by NUI Corporation as**
6 **Director of Marketing.**

7
8 **Q. Are you familiar with the energy conservation programs of City Gas**
9 **Company of Florida ("City Gas")?**

10
11 **A. Yes, I am.**

12
13 **Q. Are you familiar with the costs that have been projected to be**
14 **incurred by City Gas in implementing its energy conservation**
15 **programs?**

16
17 **A. Yes, I am.**

18
19 **Q. What is the purpose of your testimony in this docket?**

1 A. To submit the conservation cost recovery true-up for the final true-up
 2 period April 1, 1999 through December 31, 1999, and for the actual and
 3 estimated period of January 1, 2000, through December 31, 2000. I will
 4 also present the total level of costs City Gas seeks to recover through its
 5 Conservation Factors during the period January 1, 2001 and December 31,
 6 2001, as well as the Conservation factors which, when applied to our
 7 customer's bills during the period January 1, 2001 and December 31, 2001,
 8 will permit recovery of total ECCR costs.

9
 10 **Q. What is the Company's true-up for the period January 1, 2000 through**
 11 **December 31, 2000?**

12
 13 A. An overrecovery of \$278,515.

14
 15 **Q. What is the total cost City Gas seeks to recover during the period**
 16 **January 1, 2001 through December 31, 2001?**

17
 18 A. \$1,934,527.

19
 20 **Q. What conservation factors does City Gas need to permit recovery of**
 21 **these costs?**

22
 23 A. Residential (RS, ED & GL) \$00.06004
 24 Commercial (CS, ED, CTS & SCTS) \$00.01488
 25 Commercial Large Volume (LCS) \$00.01133

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Q. Has City Gas prepared summaries of its conservation programs and the costs associated with these programs?

A. Yes. Summaries of the Company's programs are contained in Schedule C-5 of my Exhibit (CS-1).

Q. Has City Gas prepared schedules to support its requested Conservation Cost Recovery Factor?

A. Yes. I have prepared and filed together with this testimony Schedules C-1 through C-3 as prescribed by Commission Staff. These schedules are included in my Exhibit (CS-1).

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Conservation Cost Recovery Clause

DIRECT TESTIMONY OF BEVERLY A. BAUCK

On Behalf ofChesapeake Utilities Corporation

DOCKET NO. 000002-EG

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6
7 Q. Please state your name, business address, by whom you are employed, and in
8 what capacity.

9 A. My name is Beverly Bauck, and my business address is 1015 6th Street N.W.,
10 Winter Haven, Florida, 33881. I am employed by Chesapeake Utilities
11 Corporation ("Chesapeake") as Conservation Service Representative.

12 Q. Are you familiar with the energy conservation programs of Chesapeake and costs
13 which have been, are projected to be, incurred in their implementation?

14 A. Yes.

15 Q. What is the purpose of your testimony in this docket?

16 A. The purpose of my testimony is to present data and summaries concerning the
17 planned and actual accomplishments of Chesapeake's energy conservation
18 programs during the period April 1999 through March 2000. Data related to
19 calculation of the true-up for this period is also included.

20 Q. Have you prepared summaries of Chesapeake's conservation programs and the
21 costs associated with them?

22 A. Yes. Summaries of the seven programs in connection with which Chesapeake
23 incurred recoverable costs during the period April 1999 through March 2000 are

1 A. contained in Schedule CT-6 of Exhibit BAB-1. Included are our Residential
2 Home Builders Programs, Appliance Replacement Program, Water Heater
3 Retention Program, Natural Gas Space Conditioning for Residential Homes
4 Program, Natural Gas Space Conditioning Program, Residential Propane
5 Distribution Program and our Conservation Education Program.

6 Q. Have you prepared schedules which show the expenditures associated with
7 Chesapeake's energy conservation programs for the periods you have mentioned?

8 A. Yes. Schedule CT-2 page 1, Exhibit BAB-1 shows actual expenses for the period.
9 Schedule CT-2, page, 1, shows a comparison of the actual program costs and true-
10 up with the estimated costs and true-up submitted at the October 1999 hearing in
11 this docket.

12 Q. What was the total cost incurred by Chesapeake in connection with the seven
13 programs during the twelve months ended March 31, 2000?

14 A. As shown in Exhibit BAB-1, Schedule CT-2, page 2, total program costs were
15 \$333,389. This total is \$ 76,210 less than our projection of the program costs for
16 the twelve-month period.

17 Q. Have you prepared, for the twelve-month period involved, a schedule which
18 shows the variance of actual from projected costs by categories of expenses.

19 A. Yes. Schedule CT-2, page 3, of Exhibit BAB-1 shows these variances. Reasons
20 for the variance are included in Schedule CT-5 of Exhibit BAB-1.

21 Q. What is Chesapeake's adjusted net true-up for the twelve-months ended March
22 31, 2000?

23

1 A. We originally estimated an underrecovery, including interest of, \$36,075. This
2 projected true-up amount was based on conservation revenues of \$381,334 for the
3 period April 1999 through March 2000. However, sales during this period
4 actually yielded conservation revenues of \$311,754, under projecting by \$69,580.
5 Reducing expenses by \$76,210 less than projected results in a total difference
6 including interest, of \$10,463, as shown on Schedule CT-1 of Exhibit BAB-1.

7 Q. Is this adjusted net true-up of \$10,463 an overrecovery or an underrecovery?

8 A. An overrecovery, as shown on Schedule CT-1 of Exhibit BAB-1.

9 Q. Does this conclude your testimony?

10 A. Yes, it does.

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 In Re: Conservation Cost Recovery Clause

3 AMENDED DIRECT TESTIMONY OF BEVERLY A. BAUCK

4 On Behalf of5 Chesapeake Utilities Corporation

6 DOCKET NO. 000002-EG

7 Q. Please state your name, business address, by whom you are employed, and in
8 what capacity.9 A. My name is Beverly Bauck, and my business address is 1015 6th Street N.W.,
10 Winter Haven, Florida, 33881. I am employed by Chesapeake Utilities
11 Corporation ("Chesapeake") as Conservation Service Representative.12 Q. Are you familiar with the energy conservation programs of Chesapeake and costs
13 which have been, are projected to be, incurred in their implementation?

14 A. Yes.

15 Q. What is the purpose of your testimony in this docket?

16 A. The purpose of my testimony is to present data and summaries concerning the
17 planned and actual accomplishments of Chesapeake's energy conservation
18 programs during the period April 1999 through December 1999. Data related to
19 calculation of the true-up for this period is also included.20 Q. Have you prepared summaries of Chesapeake's conservation programs and the
21 costs associated with them?22 A. Yes. Summaries of the seven programs in connection with which Chesapeake
23 incurred recoverable costs during the period April 1999 through December 1999

1 are contained in Schedule CT-6 of Exhibit BAB-1. Included are our Residential
2 Home Builders Programs, Appliance Replacement Program, Water Heater
3 Retention Program, Natural Gas Space Conditioning for Residential Homes
4 Program, Natural Gas Space Conditioning Program, Residential Propane
5 Distribution Program and our Conservation Education Program.

6 Q. Have you prepared schedules which show the expenditures associated with
7 Chesapeake's energy conservation programs for the periods you have mentioned?

8 A. Yes. Schedule CT-2 page 1, Exhibit BAB-1 shows actual expenses for the period.
9 Schedule CT-2, page, 1, shows a comparison of the actual program costs and true-
10 up with the estimated costs and true-up submitted at the October 1999 hearing in
11 this docket.

12 Q. What was the total cost incurred by Chesapeake in connection with the seven
13 programs during the nine months ending December 1999?

14 A. As shown in Exhibit BAB-1, Schedule CT-2, page 2, total program costs were
15 \$280,484. This total is \$ 26,496 less than our projection of the program costs for
16 the nine-month period.

17 Q. Have you prepared, for the nine-month period involved, a schedule which shows
18 the variance of actual from projected costs by categories of expenses.

19 A. Yes. Schedule CT-2, page 3, of Exhibit BAB-1 shows these variances. Reasons
20 for the variance are included in Schedule CT-5 of Exhibit BAB-1.

21 Q. What is Chesapeake's adjusted net true-up for the nine-months ended December
22 31,1999?

1 A. We originally estimated an underrecovery, including interest of, \$132,516. This
2 projected true-up amount was based on conservation revenues of \$177,834 for the
3 period April 1999 through December 1999. However, sales during this period
4 actually yielded conservation revenues of \$191,216, over projecting by \$13,382.
5 Reducing expenses by \$26,496 less than projected results in a total difference
6 including interest, of \$39,977, as shown on Schedule CT-1 of Exhibit BAB-1.

7 Q. Is this adjusted net true-up of \$39,977 an overrecovery or an underrecovery?

8 A. An overrecovery, as shown on Schedule CT-1 of Exhibit BAB-1.

9 Q. Does this conclude your testimony?

10 A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Conservation Cost Recovery Clause

DIRECT TESTIMONY OF BEVERLY A. BAUCK

On behalf ofThe Florida Division of Chesapeake Utilities CorporationDOCKET NO. 000002-EG

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6
7 Q. Please state your name, business address, by whom you are employed, and in what
8 capacity.

9 A. My name is Beverly A. Bauck, and my business address is 1015 6th Street N.W.,
10 Winter Haven, Florida, 33881. I am employed by the Florida Division of Chesapeake Utilities
11 Corporation ("the Company") as Conservation Services Representative.

12 Q. Are you familiar with the energy conservation programs of the Company and costs which
13 have been, and are projected to be, incurred in their implementation?

14 A. Yes

15 Q. What is the purpose of your testimony in this docket?

16 A. To describe generally the expenditures made and projected to be made in implementing,
17 promoting, and operating the Company's energy conservation programs. This will
18 include recoverable costs incurred in January through July, 2000 and projections of
19 program costs to be incurred from August through December, 2000. It will
20 also include projected conservation costs for the period January 2001 through
21 December 2001, with a calculation of the conservation adjustment factors to be applied
22 to the customers' bills during the collection period of January 1, 2001 through December 31,
23 2001.

24 Q. Have you prepared summaries of the Company's conservation programs and the costs
25 associated with these programs?

1 A. Yes. Summaries of the five programs are contained in Schedule C-4 of Exhibit BAB-
2 2. Included are our Home Builder Program, Residential Appliance Replacement,
3 Residential Propane Distribution, Residential Water Heater Retention, Natural Gas Space
4 Conditioning for Residential Homes, Gas Space Conditioning, and our Conservation Education
5 Program.

6 Q. Have you prepared schedules which show the expenditures associated with
7 the Company's energy conservation programs for the periods you have mentioned?

8 A. Yes, Schedule C-3, Exhibit BAB-2 shows actual expenses for the months January through
9 July, 2000. Projections for August through December, 2000 are also
10 shown on Schedule C-3. Projected expenses for the January 2001 through December 2001
11 period are shown on Schedule C-2 of Exhibit BAB-2.

12 Q. Have you prepared schedules which show revenues for the period January, 2000
13 through December, 2000?

14 A. Yes. Schedule C-3 (Page 4 of 5) shows actual revenues for the months January
15 through July, 2000. Projections for August through December, 2000, are
16 also shown on Schedule C-3 (Page 4 of 5).

17 Q. Have you prepared a schedule which shows the calculation of the Company's proposed
18 conservation adjustment factors to be applied during billing periods from January 1, 2001
19 through December 31, 2001?

20 A. Yes. Schedule C-1 of Exhibit BAB-2 shows this calculation. Net program cost
21 estimates for the period January 1, 2000 through December 31, 2000 are used. The
22 estimated true-up amount from Schedule C-3 (Page 4 of 5, Line 12) of Exhibit BAB-2,
23 being an underrecovery, was added to the total of the projected costs for the twelve month
24 period. The total amount was then divided among the Company's firm rate classes,
25 based on total projected contribution. The results were then divided by the projected
26 retail firm therm sales for each rate class for the twelve-month period ending December 31,

1 2001. The resulting factors are shown on Schedule C-1 of Exhibit BAB-2.

2 Q. Does this conclude your testimony?

3 A. Yes, it does.

4

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7

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000002-EG
DETERMINATION OF CONSERVATION COSTS RECOVERY FACTOR

Direct Testimony of
ROBERT L. SMITH
On Behalf of
FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION

1 Q. Please state your name and business address.

2 A. Robert L. Smith: my business address is P.O.
3 Box 3395, West Palm Beach, Florida 33402-3395.

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

5 A. I am employed by Florida Public Utilities
6 Company as Director, Marketing and Sales.

7 Q. What is the purpose of your testimony at this
8 time?

9 A. To advise the Commission as to the Conservation
10 Cost Recover Clause Calculation for the period
11 January 2001 through December 2001.

12 Q. What are the total projected costs for the
13 period January 2001 through December 2001 in the
14 Consolidated Natural Gas Division?

15 A. The total projected Conservation Program Costs
16 are \$1,157,638. Please see Schedule C-2, page
17 2, for the programmatic and functional breakdown
18 of these total costs.

1 Q. What is the true-up for the period September,
2 2000 through December, 2000?

3 A. As reflected in the respective "C" Schedules,
4 the True-up amount for the Consolidated Natural
5 Gas Division is zero.

6 Q. What are the resulting net total projected
7 conservation costs to be recovered during this
8 period?

9 A. The total costs to be recovered are \$1,157,638.

10 Q. What is the Conservation Adjustment Factor
11 necessary to recover these projected net total
12 costs?

13 A. The Conservation Adjustment Factors per therm
14 for the Consolidated Natural Gas Division are:

| | |
|--|-----------|
| 15 Residential | \$.05361 |
| 16 General Service | \$.02096 |
| 17 Large Volume Service | \$.01394 |
| 18 Large Volume Transportation Service | \$.01377 |

19
20
21 Q. Are there any exhibits that you wish to sponsor
22 in this proceeding?

23 A. Yes. I wish to sponsor as exhibits Schedules C1,
24 C-2, C-3, and C-5 (Composite Prehearing
25 Identification Number RLS-1), which have been
26 filed with this testimony.

1 Q. Does this conclude your testimony?

2 A. Yes.

3

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5 conservation disk/smithtest.00)

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15

1 Q. Please state your name, business address, by whom you are
2 employed, and in what capacity?

3
4 A. My name is J. Brent Caldwell. My business address is
5 Peoples Gas System, 702 North Franklin Street, P.O. Box
6 2562, Tampa, Florida 33601-2562. I am employed by Peoples
7 Gas System ("Peoples") as Director of Regulatory Services.

8
9 Q. Please describe your educational and employment background.

10
11 A. I have a Bachelor of Electrical Engineering degree from the
12 Georgia Institute of Technology and a Masters of Science in
13 Electrical Engineering from the University of South
14 Florida. From 1985 to 1994, I was employed in a series of
15 progressively more responsible positions in the electrical
16 engineering and systems analysis fields. In 1994, I joined
17 Tampa Electric Company as a Rate Analyst in the Regulatory
18 Affairs Department. As a Rate Analyst, I performed
19 analyses associated with the Fuel Adjustment Clause, the
20 Environmental Cost Recovery Clause and other rate design
21 issues. I joined Peoples in 1997 as a member of the Gas
22 Supply and Regulatory Planning Department. As Director of
23 Regulatory Services, I am primarily responsible for
24 coordinating and overseeing all regulatory activity for
25 Peoples, including the Energy Conservation Cost Recovery

1 ("ECCR") Clause.

2

3 Q. What is the purpose of your testimony in this docket?

4

5 A. My testimony addresses Peoples' energy conservation
6 programs, the costs that Peoples has incurred and the
7 revenues recovered by Peoples through the ECCR clause from
8 January 2000 through August 2000, and the costs that
9 Peoples seeks to recover through the ECCR clause in 2001.
10 My testimony supports the conservation programs of both the
11 former Peoples Gas System, Inc. and the former West Florida
12 Natural Gas Company. I will hereinafter refer to the
13 former West Florida Natural Gas Company territory as
14 Peoples' "West Florida Region."

15

16 My testimony describes generally the expenditures made and
17 projected to be made in implementing, promoting and
18 operating Peoples' energy conservation programs for the
19 current period. This information includes the adjusted net
20 true-up amounts associated with those programs for the
21 period April 1999 through December 1999. Next, my
22 testimony addresses the actual costs incurred in January
23 through August 2000, and revised projections of program
24 costs that Peoples expects to incur from September through
25 December 2000. In addition, my testimony presents

1 projected conservation program costs for the period January
2 1, 2001 through December 31, 2001.

3
4 Finally, my testimony presents the calculation of the
5 conservation cost recovery adjustment factors to be applied
6 to customers' bills during the period beginning with the
7 first billing cycle for January 2001 and continuing through
8 the last billing cycle for December 2001.

9
10 Q. Are you sponsoring any exhibits with your testimony?

11
12 A. Yes. I am sponsoring four exhibits produced under my
13 direction and supervision. Exhibit ____ (JBC-1) contains
14 the conservation cost recovery true-up data for the period
15 April 1999 through December 1999 for Peoples' non-West
16 Florida Region, and Exhibit ____ (JBC-2) contains similar
17 information for the same period for the West Florida
18 Region. Exhibit ____ (JBC-3r) contains the conservation
19 cost recovery true-up data for the period January 2000
20 through August 2000 as well as reprojected expenses for the
21 period September 2000 through December 2000 for Peoples'
22 non-West Florida Region, and Exhibit ____ (JBC-4r) contains
23 similar information for the West Florida Region. In
24 addition, Exhibit ____ (JBC-3r) consists of Schedules C-1
25 through C-5, which contain information related to the

1 calculation of the ECCR factors to be applied to customers'
2 bills during the period January through December 2001 in
3 Peoples' non-West Florida Region. Exhibit ____ (JBC-4r)
4 contains the same schedules and similar information for
5 Peoples' West Florida Region.

6
7 Q. Have you prepared schedules showing the expenditures
8 associated with Peoples' energy conservation programs for
9 the period April 1999 through December 1999?

10
11 A. Yes. Actual expenses for the period April 1999 through
12 December 1999 for Peoples' non-West Florida Region are
13 shown on Schedule CT-2, page 2, of Exhibit ____ (JBC-1).
14 Actual expenses for that period for the West Florida Region
15 are shown on Schedule CT-2, page 2, of Exhibit ____ (JBC-2).
16 In each of these exhibits, Schedule CT-2, page 1 presents
17 a comparison of the actual program costs and true-up amount
18 to the projected costs and true-up amount for the same
19 period.

20
21 Q. What are the Company's true-up amounts for the period April
22 1999 through December 1999?

23
24 A. With respect to Peoples' non-West Florida Region, as shown

1 on Schedule CT-1 of Exhibit _____ (JBC-1), the end-of-period
2 net true-up for the period is an overrecovery of \$28,005
3 including both principal and interest. The projected
4 true-up for the period, as approved by Commission Order No.
5 PSC-99-2504-FOF-EG, was an overrecovery of \$301,480
6 (including interest). Subtracting the projected true-up
7 overrecovery from the actual overrecovery yields the
8 adjusted net true-up of \$273,475 underrecovery (including
9 interest).

10
11 With respect to Peoples' West Florida Region, as shown on
12 Schedule CT-1 of Exhibit _____ (JBC-2), the end-of-period
13 net true-up for the period is an underrecovery of \$270,698,
14 including both principal and interest. The projected
15 true-up for the period, as approved by Commission Order No.
16 PSC-99-2504-FOF-EG, was an underrecovery of \$191,792
17 (including interest). Subtracting the projected true-up
18 underrecovery from the actual underrecovery yields the
19 adjusted net true-up of \$78,906 underrecovery (including
20 interest).

21
22 Q. Have you prepared summaries of the Company's conservation
23 programs and the projected costs associated with these
24 programs?
25

- 1 A. Yes. Summaries of the Company's programs in the non-West
2 Florida Region are presented in Exhibit ____ (JBC-3r),
3 Schedule C-5. Summaries of the programs in the West
4 Florida Region are presented in Exhibit ____ (JBC-4r),
5 Schedule C-5.
6
- 7 Q. Have you prepared schedules required for the calculation of
8 Peoples' proposed conservation adjustment factors to be
9 applied during the billing periods from January 2001
10 through and including December 2001?
11
- 12 A. Yes. Schedule C-3 of Exhibit ____ (JBC-3r) (for the non-
13 West Florida Region) and Exhibit ____ (JBC-4r) (for the West
14 Florida Region) show actual expenses for the period January
15 through August 2000 and projected expenses for the period
16 September through December 2000.
17
- 18 Projected expenses for the January through December 2001
19 period are shown on Schedule C-2 of Exhibits ____ (JBC-3r)
20 and ____ (JBC-4r). The total annual cost projected
21 represents a continuation of Peoples' active expansion of
22 the availability of natural gas throughout the state of
23 Florida. Schedule C-1 of both exhibits shows the
24 calculation of the conservation adjustment factors. The

1 estimated true-up amount from Schedule C-3 (Page 4) of
2 Exhibit____(JBC-3r) being an overrecovery, and Exhibit
3 ____ (JBC-4r) being an underrecovery, were incorporated into
4 the totals of the projected costs for the January through
5 December 2001 period. The resulting totals of \$8,348,669
6 (for the non-West Florida Region) and \$1,834,436 (for the
7 West Florida Region) are the total expenses to be recovered
8 during calendar year 2001. These total expenses were then
9 allocated to the Company's affected rate classes pursuant
10 to the methodology approved by the Commission, divided by
11 the expected consumption of each rate class, and then
12 adjusted for the regulatory assessment fee.

13
14 Schedule C-1 of Exhibit ____ (JBC-3r) shows the resulting
15 estimated ECCR revenues and adjustment factors by rate
16 class for Peoples' non-West Florida Region for the period
17 January through December 2001. Schedule C-1 of Exhibit
18 ____ (JBC-4r) shows the resulting estimated ECCR revenues
19 and adjustment factors by rate class for Peoples' West
20 Florida Region for the same period.

21
22 Q. Does this conclude your prefiled direct testimony?

23
24 A. Yes, it does.

1 Q. Please state your name, business address, by whom you are
2 employed, and in what capacity?

3
4 A. My name is J. Brent Caldwell. My business address is
5 Peoples Gas System, 702 North Franklin Street, P.O. Box
6 2562, Tampa, Florida 33601-2562. I am employed by Peoples
7 Gas System ("Peoples") as Director of Regulatory Services.

8
9 Q. Please describe your educational and employment background.

10
11 A. I have a Bachelor of Electrical Engineering degree from the
12 Georgia Institute of Technology and a Masters of Science in
13 Electrical Engineering from the University of South
14 Florida. From 1985 to 1994, I was employed in a series of
15 progressively more responsible positions in the electrical
16 engineering and systems analysis fields. In 1994, I joined
17 Tampa Electric Company as a Rate Analyst in the Regulatory
18 Affairs Department. As a Rate Analyst, I performed
19 analyses associated with the Fuel Adjustment Clause, the
20 Environmental Cost Recovery Clause and other rate design
21 issues. I joined Peoples in 1997 as a member of the Gas
22 Supply and Regulatory Planning Department. As Director of
23 Regulatory Services, I am primarily responsible for
24 coordinating and overseeing all regulatory activity for
25 Peoples, including the Energy Conservation Cost Recovery

1 ("ECCR") Clause.

2

3 Q. What is the purpose of your testimony in this docket?

4

5 A. My testimony addresses Peoples' energy conservation
6 programs, the costs that Peoples has incurred and the
7 revenues recovered by Peoples through the ECCR clause from
8 January 2000 through August 2000, and the costs that
9 Peoples seeks to recover through the ECCR clause in 2001.
10 My testimony supports the conservation programs of both the
11 former Peoples Gas System, Inc. and the former West Florida
12 Natural Gas Company. I will hereinafter refer to the
13 former West Florida Natural Gas Company territory as
14 Peoples' "West Florida Region."

15

16 My testimony describes generally the expenditures made and
17 projected to be made in implementing, promoting and
18 operating Peoples' energy conservation programs for the
19 current period. This information includes the adjusted net
20 true-up amounts associated with those programs for the
21 period April 1999 through December 1999. Next, my
22 testimony addresses the actual costs incurred in January
23 through August 2000, and revised projections of program
24 costs that Peoples expects to incur from September through
25 December 2000. In addition, my testimony presents

1 projected conservation program costs for the period January
2 1, 2001 through December 31, 2001.

3
4 Finally, my testimony presents the calculation of the
5 conservation cost recovery adjustment factors to be applied
6 to customers' bills during the period beginning with the
7 first billing cycle for January 2001 and continuing through
8 the last billing cycle for December 2001.

9
10 Q. Are you sponsoring any exhibits with your testimony?

11
12 A. Yes. I am sponsoring four exhibits produced under my
13 direction and supervision. Exhibit ____ (KJW-1), which was
14 filed on May 19, 2000, contains the conservation cost
15 recovery true-up data for the period April 1999 through
16 December 1999 for Peoples' non-West Florida Region, and
17 Exhibit ____ (KJW-2), which was also filed on May 19, 2000,
18 contains similar information for the same period for the
19 West Florida Region. Exhibit ____ (JBC-3), contains the
20 conservation cost recovery true-up data for the period
21 January 2000 through August 2000 as well as reprojected
22 expenses for the period September 2000 through December
23 2000 for Peoples' non-West Florida Region, and Exhibit ____
24 (JBC-4), contains similar information for the West Florida
25 Region. In addition, Exhibit ____ (JBC-3) consists of

1 Schedules C-1 through C-5, which contain information
2 related to the calculation of the ECCR factors to be
3 applied to customers' bills during the period January
4 through December 2001 in Peoples' non-West Florida Region.
5 Exhibit ____ (JBC-4) contains the same schedules and similar
6 information for Peoples' West Florida Region.

7
8 Q. Have you prepared schedules showing the expenditures
9 associated with Peoples' energy conservation programs for
10 the period April 1999 through December 1999?

11
12 A. Yes. Actual expenses for the period April 1999 through
13 December 1999 for Peoples' non-West Florida Region are
14 shown on Schedule CT-2, page 2, of Exhibit ____ (KJW-1).
15 Actual expenses for that period for the West Florida Region
16 are shown on Schedule CT-2, page 2, of Exhibit ____ (KJW-2).
17 In each of these exhibits, Schedule CT-2, page 1 presents
18 a comparison of the actual program costs and true-up amount
19 to the projected costs and true-up amount for the same
20 period.

21
22 Q. What are the Company's true-up amounts for the period April
23 1999 through December 1999?

24

1 A. With respect to Peoples' non-West Florida Region, as shown
2 on Schedule CT-1 of Exhibit _____ (KJW-1), the end-of-period
3 net true-up for the period is an underrecovery of \$137,152
4 including both principal and interest. The projected
5 true-up for the period, as approved by Commission Order No.
6 PSC-99-2504-FOF-EG, was an overrecovery of \$301,480
7 (including interest). Subtracting the projected true-up
8 overrecovery from the actual underrecovery yields the
9 adjusted net true-up of \$438,632 underrecovery (including
10 interest).

11
12 With respect to Peoples' West Florida Region, as shown on
13 Schedule CT-1 of Exhibit _____ (KJW-2), the end-of-period
14 net true-up for the period is an underrecovery of \$302,792,
15 including both principal and interest. The projected
16 true-up for the period, as approved by Commission Order No.
17 PSC-99-2504-FOF-EG, was an underrecovery of \$191,792
18 (including interest). Subtracting the projected true-up
19 underrecovery from the actual underrecovery yields the
20 adjusted net true-up of \$111,000 underrecovery (including
21 interest).

22
23 Q. What do the rest of the schedules in Exhibits _____ (KJW-1)
24 and _____ (KJW-2) show?

25

1 A. Schedule CT-2, in each of the exhibits, presents an
2 analysis of the variance between actual and estimated
3 energy conservation program costs for the period April 1999
4 through December 1999. Each exhibit's Schedule CT-3
5 presents an analysis of program costs, by month and by
6 program, and calculation of the true-up and interest
7 amounts. Schedule CT-4 is not applicable to Peoples.
8 Schedule CT-5 provides for a reconciliation and explanation
9 of differences between the Company's filing and the
10 Commission's audit for the relevant period. There were no
11 such differences to report as of the date of the filing of
12 the schedules on May 19, 2000. Each exhibit's Schedule
13 CT-6 contains Program Progress Reports for each of Peoples'
14 approved energy conservation programs.

15
16 Q. Have you prepared summaries of the Company's conservation
17 programs and the projected costs associated with these
18 programs?

19
20 A. Yes. Summaries of the Company's programs in the non-West
21 Florida Region are presented in Exhibit ____ (JBC-3),
22 Schedule C-5. Summaries of the programs in the West
23 Florida Region are presented in Exhibit ____ (JBC-4),
24 Schedule C-5.

1 Q. Have you prepared schedules required for the calculation of
2 Peoples' proposed conservation adjustment factors to be
3 applied during the billing periods from January 2001
4 through and including December 2001?

5
6 A. Yes. Schedule C-3 of Exhibit ____ (JBC-3) (for the non-West
7 Florida Region) and Exhibit ____ (JBC-4) (for the West
8 Florida Region) show actual expenses for the period January
9 through August 2000 and projected expenses for the period
10 September through December 2000.

11
12 Projected expenses for the January through December 2001
13 period are shown on Schedule C-2 of Exhibits ____ (JBC-3)
14 and ____ (JBC-4). The total annual cost projected
15 represents an increase over recent levels as a result of
16 Peoples' active expansion of the availability of natural
17 gas throughout the state of Florida. Schedule C-1 of both
18 exhibits shows the calculation of the conservation
19 adjustment factors. The estimated true-up amount from
20 Schedule C-3 (Page 4) of Exhibit ____ (JBC-3) being an
21 overrecovery, and Exhibit ____ (JBC-4) being an
22 underrecovery, were incorporated into the totals of the
23 projected costs for the January through December 2001
24 period. The resulting totals of \$8,527,877 (for the non-

1 West Florida Region) and \$1,868,607 (for the West Florida
2 Region) are the total expenses to be recovered during
3 calendar year 2001. These total expenses were then
4 allocated to the Company's affected rate classes pursuant
5 to the methodology approved by the Commission, divided by
6 the expected consumption of each rate class, and then
7 adjusted for the regulatory assessment fee.

8
9 Schedule C-1 of Exhibit ____ (JBC-3) shows the resulting
10 estimated ECCR revenues and adjustment factors by rate
11 class for Peoples' non-West Florida Region for the period
12 January through December 2001. Schedule C-1 of Exhibit
13 ____ (JBC-4) shows the resulting estimated ECCR revenues and
14 adjustment factors by rate class for Peoples' West Florida
15 Region for the same period.

16
17 Q. Does this conclude your prefiled direct testimony?

18
19 A. Yes, it does.

1. **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2. In Re: Conservation Cost
3. Recovery Clause /

Docket No. 000002-EG
Filing Date: May 11, 2000

4.

5. **DIRECT TESTIMONY OF DEBBIE STITT ON**
6. **BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.**

7. Q. Please state your name, business address, by whom you are
8. employed and in what capacity.
9. A. Debbie Stitt, 301 Long Avenue, Port St. Joe, Florida 32456
10. St. Joe Natural Gas Company in the capacity of Energy
11. Conservation Analyst.
12. Q. What is the purpose of your testimony?
13. A. My purpose is to submit the expenses and revenues
14. associated with the Company's conservation programs
15. during the nine month period ending December 31, 1999
16. and to identify the final true-up amount related to that
17. period.
18. Q. Have you prepared any exhibits in conjunction with your
19. testimony?
20. A. Yes, I have prepared and filed together with this testi-
21. mony this 11th day of May, 2000 Schedules CT-1 through
22. CT-5 prescribed by the Commission Staff which have
23. collectively been entitled "Adjusted Net True-up for
24. nine months ending December 31, 1999" for identi-
25. fication.

1. Q. What amount did St. Joe Natural Gas spend on conser-
2. vation programs during the period?

3. A. \$17,250.00

4. Q. What is the final true-up amount associated with this
5. nine month period ending December 31, 1999?

6. A. An under-recovery of \$951.00?

7. Q. Does this conclude your testimony?

9. A. Yes

10.

11.

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1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 In Re: Conservation Cost)
 Recovery Clause)
3 _____) Docket No. 000002-EG
 Submitted for Filing
 October 11, 2000

4
5 DIRECT TESTIMONY OF DEBBIE STITT ON
6 BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.

7 Q. Please state your name, business address, by whom you
8 are employed and in what capacity.

9 A. Debbie Stitt, 301 Long Avenue, Port St. Joe, Florida
10 32456, St Joe Natural Gas Company in the capacity of
11 Energy Conservation Analyst.

12 Q. What is the purpose of your testimony?

13 A. My purpose is to submit the known and projected
14 expenses and revenues associated with SJNG's
15 conservation programs incurred in January thru August
16 2000 and projection costs to be incurred from Sept.
17 1999 through December 2000. It will also include
18 projected conservation costs for the period January
19 1, 2001 through December 31, 2001 with a calculation
20 of the conservation adjustment factors to be applied
21 to the customers bills during the January 1, 2001
22 through December 31, 2001 period.

23 Q. Have you prepared any exhibits in conjunction with
24 your testimony?

25 A. Yes, I have prepared and filed to the Commission the

DOCUMENT NUMBER-DATE

13032 OCT 138

FPSC-RECORDS/REPORTING

1 26th day of September 2000 Schedules C1 through C4
2 prescribed by the Commission Staff which have
3 collectively been entitled "Energy Conservation
4 Adjustmnt Summary of Cost Recovery Clause Calculation
5 for months January 1, 2001 through December 31, 2001"
6 for identification.

7 Q. What Conservation Adjustment Factor does St. Joe
8 Natural Gas seek approval through its petition for
9 the twelve month period ending December 31, 2001.

10 A. \$0.02225 per therm for Residential, \$0.03227 per
11 therm for Commercial, and \$0.00827 for Large
12 Commercial.

13 Q. Does this conclude your testimony?

14 A. Yes.

15

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25

1 MR. ELIAS: The next order of business would be
2 to move the exhibits listed on Pages 15 through 18 of the
3 prehearing order.

4 COMMISSIONER JACOBS: Very well. Let's mark the
5 exhibits of Witness Jacob, MFJ-1 and 2 as Exhibit 1,
6 composite. The exhibits of Witness Santos, BS-1, as
7 Exhibit 2. The exhibit of Witness Reynolds, DR-2, as
8 Exhibit 3. I assume there is no DR-1.

9 MR. GUYTON: That's correct.

10 COMMISSIONER JACOBS: Okay. The exhibits of
11 Witness Peacock, MAP-1 and MAP-2 as Exhibit 4. The
12 exhibits of Witness Neyman, MDN-1, as Exhibit 5. The
13 exhibit of Witness McCarthy, MJM-1, as Exhibit 6. The
14 exhibits of Witness Bryant, HTB-1 and 2, as Exhibit 7.
15 The exhibit of Witness Smith, Carl Smith, CS-1, as Exhibit
16 8. The exhibits of Witness Bauck, BAB-1 and 2, as Exhibit
17 9. The exhibit of Witness Robert Smith, RLS-1, as Exhibit
18 10. The exhibits of Witness Caldwell, JBC-1, 2, and 3R
19 as Exhibit 11. Oh, I'm sorry, there is a 4R in addition
20 as a composite. And the exhibit of Witness Stitt, DS-1,
21 as Exhibit 12.

22 And without objection show Exhibits 1 through 12
23 admitted.

24 (Exhibits 1 through 12 marked for identification
25 and admitted into the record.)

1 MR. ELIAS: All right. On that basis, staff
2 would move or recommend approval of the stipulated issues,
3 numbers 1 through 4, shown on Pages 10 through 14 of the
4 prehearing order.

5 COMMISSIONER JABER: Mr. Chairman, I can move
6 Stipulated Issues 1 through 4.

7 COMMISSIONER BAEZ: Second.

8 MR. BEASLEY: Commissioners, I have a minor
9 change or correction on Issue 3, the position. In the
10 first paragraph on Page 13, where it says a credit is to
11 be paid to customers who choose either rider will be set
12 during the annual fuel adjustment proceeding.

13 And I would suggest just changing that to ECCR
14 proceeding. That is in the next to the last line of the
15 position, the first paragraph.

16 MR. ELIAS: Staff has no objection to that
17 change.

18 COMMISSIONER JACOBS: Very well.

19 COMMISSIONER JABER: Mr. Chairman, I would move
20 it as modified by Mr. Beasley today with respect to Issue
21 3.

22 COMMISSIONER JACOBS: Okay. And a second?

23 COMMISSIONER BAEZ: Second.

24 COMMISSIONER JACOBS: So it has been moved and
25 seconded to approve all issues, including Issue 3 as

1 amended.

2 Without objection, show those issues approved.

3 Those stipulations, I should say, approved.

4 Okay. Anything else in Docket 02?

5 (The hearing concluded at 12:00 noon.)

6

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1 STATE OF FLORIDA)

2 : CERTIFICATE OF REPORTER


3 COUNTY OF LEON)

4
5 I, JANE FAUROT, RPR, Chief, FPSC Bureau of Reporting
6 Official Commission Reporter, do hereby certify that the
7 Hearing in Docket No. 000002-EG was heard by the Florida
8 Public Service Commission at the time and place herein
9 stated.

10 It is further certified that I stenographically
11 reported the said proceedings; that the same has been
12 transcribed under my direct supervision; and that this
13 transcript, consisting of 93 pages, constitutes a true
14 transcription of my notes of said proceedings and the
15 insertion of the prescribed prefiled testimony of the
16 witnesses.

17 I FURTHER CERTIFY that I am not a relative, employee,
18 attorney or counsel of any of the parties, nor am I a
19 relative or employee of any of the parties' attorneys or
20 counsel connected with the action, nor am I financially
21 interested in the action.

22 DATED THIS 29TH DAY OF NOVEMBER, 2000.

23
24
25


JANE FAUROT, RPR
FPSC Division of Records & Reporting
Chief, Bureau of Reporting
(850) 413-6732

FLORIDA POWER CORPORATION

ENERGY CONSERVATION ADJUSTED NET TRUE-UP
FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

LINE
NO.

| | | | |
|----|--|----------------|----------------------|
| 1 | ACTUAL END OF PERIOD TRUE-UP (OVER) / UNDER RECOVERY | | |
| 2 | BEGINNING BALANCE | \$1,359,603 | |
| 3 | PRINCIPAL (CT 3, PAGE 2 of 3) | (\$16,318,582) | |
| 4 | INTEREST (CT 3, PAGE 2 of 3) | (\$271,892) | |
| 5 | PRIOR TRUE-UP REFUND | \$1,622,940 | |
| 6 | ADJUSTMENTS | 0 | (\$13,607,931) |
| 7 | | | |
| 8 | LESS: ESTIMATED TRUE-UP FROM SEPTEMBER 1999 | | |
| 9 | PROJECTION FILING (OVER) / UNDER RECOVERY | | |
| 10 | BEGINNING BALANCE | \$1,359,603 | |
| 11 | PRINCIPAL | (14,464,398) | |
| 12 | INTEREST | (240,197) | |
| 13 | PRIOR TRUE-UP REFUND | 1,622,948 | |
| 14 | ADJUSTMENTS | 0 | (\$11,722,044) |
| 15 | | | |
| 16 | VARIANCE TO PROJECTION | | <u>(\$1,885,887)</u> |

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000002-EG EXHIBIT NO. 1
COMPANY/ Jacob
WITNESS: Jacob
DATE: 11-20-00

SCHEDULE CT-2
JANUARY THROUGH DECEMBER 1999

FLORIDA POWER CORPORATION
 ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
 ACTUAL VS. ESTIMATED
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | PROGRAM | ACTUAL | ESTIMATED | DIFFERENCE |
|-------------|-----------------------------------|---------------------|---------------------|--------------------|
| 1 | DEPRECIATION AMORT. & RETURN | 4,457,528 | 4,464,046 | (6,518) |
| 2 | | | | |
| 3 | PAYROLL AND BENEFITS | 4,922,425 | 4,872,871 | 49,554 |
| 4 | | | | |
| 5 | MATERIALS AND SUPPLIES | 219,769 | 195,883 | 23,886 |
| 6 | | | | |
| 7 | OUTSIDE SERVICES | 3,238,288 | 4,113,543 | (875,255) |
| 8 | | | | |
| 9 | ADVERTISING | 674,648 | 683,505 | (8,857) |
| 10 | | | | |
| 11 | INCENTIVES | 53,037,467 | 54,435,269 | (1,397,802) |
| 12 | | | | |
| 13 | VEHICLES | 237,768 | 328,024 | (90,256) |
| 14 | | | | |
| 15 | OTHER | 1,644,069 | 1,596,349 | 47,720 |
| 16 | | | | |
| 17 | PROGRAM REVENUES | <u>4,706</u> | <u>2,835</u> | <u>1,871</u> |
| 18 | | | | |
| 19 | TOTAL PROGRAM COSTS | 68,436,668 | 70,692,325 | (2,255,657) |
| 20 | | | | |
| 21 | LESS: | | | |
| 22 | CONSERVATION CLAUSE REVENUES | 83,132,309 | 83,533,775 | (401,465) |
| 23 | PRIOR TRUE-UP | <u>(1,359,603)</u> | <u>(1,359,603)</u> | <u>0</u> |
| 24 | | | | |
| 25 | TRUE-UP BEFORE INTEREST | (13,336,039) | (11,481,847) | (1,854,192) |
| 26 | AUDIT & REV DECOUPLING ADJUSTMENT | 0 | 0 | 0 |
| 27 | INTEREST PROVISION | <u>(271,892)</u> | <u>(240,197)</u> | <u>(31,695)</u> |
| 28 | | | | |
| 29 | END OF PERIOD TRUE-UP | <u>(13,607,931)</u> | <u>(11,722,044)</u> | <u>(1,885,887)</u> |
| 30 | | | | |
| 31 | () REFLECTS OVERRECOVERY | | | |

FLORIDA POWER CORPORATION

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | PROGRAM | DEPRECIATION AMORTIZATION & RETURN | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | OUTSIDE SERVICES | ADVERTISING | INCENTIVES | VEHICLES | OTHER | SUB-TOTAL | PROGRAM REVENUES (CREDIT) | TOTAL |
|-------------|------------------------------|--|-----------------------|-------------------------|---------------------|-------------|------------|----------|-----------|------------|---------------------------------|------------|
| 1 | BETTER BUSINESS | 0 | 25,126 | 0 | 0 | 0 | 196,221 | 1,997 | 100 | 223,444 | 0 | 223,444 |
| 2 | GAS DEMONSTRATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | RESIDENTIAL NEW CONSTRUCTION | 0 | 343,507 | 7,930 | 17,008 | 40,061 | 154,400 | 20,245 | 39,666 | 622,817 | 0 | 622,817 |
| 4 | HOME ENERGY IMPROVEMENT | 0 | 415,796 | 4,259 | 83,806 | 263,954 | 2,642,837 | 19,415 | 39,784 | 3,469,851 | (730) | 3,469,121 |
| 5 | COMM / IND NEW CONSTRUCTION | 0 | 220 | 0 | 0 | 0 | 0 | 8 | 112 | 340 | 0 | 340 |
| 6 | HOME ENERGY CHECK | 6,030 | 1,385,655 | 43,674 | 273,858 | 300,161 | 0 | 92,368 | 107,702 | 2,209,448 | 5,436 | 2,214,884 |
| 7 | LOW INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | BUSINESS ENERGY CHECK | 0 | 118,377 | 126 | 901 | 0 | 0 | 8,995 | 6,807 | 135,206 | 0 | 135,206 |
| 9 | QUALIFYING FACILITY | 3,285 | 331,084 | 2,014 | 8,133 | 0 | 0 | 1,692 | 57,108 | 403,316 | 0 | 403,316 |
| 10 | INNOVATION INCENTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 30 | 0 | 30 |
| 11 | TECHNOLOGY DEVELOPMENT | 0 | 18,008 | 3,771 | 92,261 | 0 | 5,521 | 845 | 6,499 | 126,905 | 0 | 126,905 |
| 12 | STANDBY GENERATION | 0 | 16,259 | 13,302 | 4,240 | 0 | 323,567 | 1,150 | 6,336 | 364,844 | 0 | 364,844 |
| 13 | INTERRUPT LOAD MANAGEMENT | 0 | 22,236 | 12,127 | 6,572 | 0 | 19,982,084 | 1,137 | 27,018 | 20,051,174 | 0 | 20,051,174 |
| 14 | CURTAIL LOAD MANAGEMENT | 0 | 0 | 0 | 0 | 0 | 597,255 | 0 | 34 | 597,289 | 0 | 597,289 |
| 15 | RESIDENTIAL LOAD MANAGEMENT | 4,136,858 | 1,445,192 | 116,746 | 2,308,707 | 70,472 | 28,456,106 | 78,542 | 479,821 | 37,092,444 | 0 | 37,092,444 |
| 16 | COMMERCIAL LOAD MANAGEMENT | 0 | 13,984 | 0 | 4,532 | 0 | 679,911 | 90 | 3,783 | 702,300 | 0 | 702,300 |
| 17 | CONSERVATION PROGRAM ADMIN | 311,355 | 786,981 | 15,820 | 438,270 | 0 | (425) | 11,254 | 869,299 | 2,432,554 | 0 | 2,432,554 |
| 18 | | | | | | | | | | | | |
| 19 | TOTAL ALL PROGRAMS | 4,457,528 | 4,922,425 | 219,769 | 3,238,288 | 674,649 | 53,037,467 | 237,768 | 1,644,069 | 68,431,962 | 4,706 | 68,436,668 |

FLORIDA POWER CORPORATION

VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS
 12 MONTHS ACTUAL VERSUS 12 MONTHS ESTIMATED

FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | PROGRAM | DEPRECIATION AMORTIZATION & RETURN | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | OUTSIDE SERVICES | ADVERTISING | INCENTIVES | VEHICLES | OTHER | SUB-TOTAL | PROGRAM REVENUES (CREDIT) | TOTAL |
|----------|------------------------------|------------------------------------|--------------------|----------------------|------------------|-------------|-------------|----------|----------|-------------|---------------------------|-------------|
| 1 | BETTER BUSINESS | 0 | (2,431) | 0 | 0 | 0 | 124,270 | (65,425) | (201) | 56,213 | 0 | 56,213 |
| 2 | GAS DEMONSTRATION | 0 | (3,672) | 0 | 0 | 0 | 0 | 0 | 0 | (3,672) | 0 | (3,672) |
| 3 | RESIDENTIAL NEW CONSTRUCTION | 0 | 36,894 | 1,275 | (36,542) | (71,054) | (27,300) | 1,573 | (355) | (95,509) | 0 | (95,509) |
| 4 | HOME ENERGY IMPROVEMENT | 0 | 57,452 | 1,849 | 22,309 | 62,041 | 319,765 | (1,375) | 571 | 462,412 | 0 | 462,412 |
| 5 | COMM / IND NEW CONSTRUCTION | 0 | (426) | 0 | 0 | 0 | (40,000) | 0 | 0 | (40,426) | 0 | (40,426) |
| 6 | HOME ENERGY CHECK | 0 | (534) | 9,198 | 67,585 | 86,676 | 0 | (11,331) | (19,894) | 131,700 | 1,871 | 133,571 |
| 7 | LOW INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | BUSINESS ENERGY CHECK | 0 | (72,769) | (866) | (543) | 0 | 0 | (4,701) | (3,722) | (82,601) | 0 | (82,601) |
| 9 | QUALIFYING FACILITY | 0 | 20,445 | 845 | (997,750) | 0 | 0 | 389 | 12,531 | (963,540) | 0 | (963,540) |
| 10 | INNOVATION INCENTIVE | 0 | (7,396) | 0 | 0 | 0 | (58,336) | (642) | 0 | (66,374) | 0 | (66,374) |
| 11 | TECHNOLOGY DEVELOPMENT | 0 | (1,109) | (528) | 73 | 0 | (14,267) | 299 | (4,458) | (19,990) | 0 | (19,990) |
| 12 | STANDBY GENERATION | 0 | 4,204 | (976) | (7,176) | 0 | (81,290) | 339 | 114 | (84,785) | 0 | (84,785) |
| 13 | INTERRUPT LOAD MANAGEMENT | 0 | 4,015 | 896 | 4,880 | 0 | (401,966) | 118 | 4,708 | (387,349) | 0 | (387,349) |
| 14 | CURTAIL LOAD MANAGEMENT | 0 | 0 | (6,672) | 0 | 0 | (35,631) | 0 | 0 | (42,303) | 0 | (42,303) |
| 15 | RESIDENTIAL LOAD MANAGEMENT | (7,214) | (78,650) | 20,549 | 146,621 | (84,420) | (1,176,297) | (11,037) | (23,220) | (1,213,668) | 0 | (1,213,668) |
| 16 | COMMERCIAL LOAD MANAGEMENT | 0 | 354 | 0 | (3,770) | 0 | (4,969) | 67 | 0 | (8,318) | 0 | (8,318) |
| 17 | CONSERVATION PROGRAM ADMIN | 696 | 93,177 | (1,484) | (70,942) | (2,100) | (1,781) | 1,470 | 81,846 | 100,682 | 0 | 100,682 |
| 18 | | | | | | | | | | | | |
| 19 | TOTAL ALL PROGRAMS | (6,518) | 49,554 | 23,886 | (875,255) | (8,857) | (1,397,802) | (90,256) | 47,720 | (2,257,528) | 1,871 | (2,255,657) |

FLORIDA POWER CORPORATION

ESTIMATED ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | PROGRAM | DEPRECIATION AMORTIZATION & RETURN | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | OUTSIDE SERVICES | ADVERTISING | INCENTIVES | VEHICLES | OTHER | SUB-TOTAL | PROGRAM REVENUES (CREDIT) | TOTAL |
|-------------|------------------------------|--|-----------------------|-------------------------|---------------------|-------------|------------|----------|-----------|------------|---------------------------------|------------|
| 1 | BETTER BUSINESS | 0 | 27,557 | 0 | 0 | 0 | 71,951 | 67,422 | 301 | 167,231 | 0 | 167,231 |
| 2 | GAS DEMONSTRATION | 0 | 3,672 | 0 | 0 | 0 | 0 | 0 | 0 | 3,672 | 0 | 3,672 |
| 3 | RESIDENTIAL NEW CONSTRUCTION | 0 | 306,613 | 6,655 | 53,550 | 111,115 | 181,700 | 18,672 | 40,021 | 718,326 | 0 | 718,326 |
| 4 | HOME ENERGY IMPROVEMENT | 0 | 358,344 | 2,610 | 61,497 | 201,913 | 2,323,072 | 20,790 | 39,213 | 3,007,439 | (730) | 3,006,709 |
| 5 | COMM / IND NEW CONSTRUCTION | 0 | 646 | 0 | 0 | 0 | 40,000 | 8 | 112 | 40,766 | 0 | 40,766 |
| 6 | HOME ENERGY CHECK | 6,030 | 1,386,189 | 34,476 | 206,273 | 213,485 | 0 | 103,699 | 127,596 | 2,077,748 | 3,565 | 2,081,313 |
| 7 | LOW INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | BUSINESS ENERGY CHECK | 0 | 191,146 | 992 | 1,444 | 0 | 0 | 13,896 | 10,529 | 217,807 | 0 | 217,807 |
| 9 | QUALIFYING FACILITY | 3,285 | 310,639 | 1,169 | 1,005,883 | 0 | 0 | 1,303 | 44,577 | 1,366,856 | 0 | 1,366,856 |
| 10 | INNOVATION INCENTIVE | 0 | 7,396 | 0 | 0 | 0 | 58,336 | 672 | 0 | 66,404 | 0 | 66,404 |
| 11 | TECHNOLOGY DEVELOPMENT | 0 | 19,117 | 4,299 | 92,188 | 0 | 19,788 | 546 | 10,957 | 146,895 | 0 | 146,895 |
| 12 | STANDBY GENERATION | 0 | 12,055 | 14,278 | 11,416 | 0 | 404,847 | 811 | 6,222 | 449,629 | 0 | 449,629 |
| 13 | INTERRUPT LOAD MANAGEMENT | 0 | 18,221 | 11,231 | 1,692 | 0 | 20,384,050 | 1,019 | 22,310 | 20,438,523 | 0 | 20,438,523 |
| 14 | CURTAIL LOAD MANAGEMENT | 0 | 0 | 6,672 | 0 | 0 | 632,886 | 0 | 34 | 639,592 | 0 | 639,592 |
| 15 | RESIDENTIAL LOAD MANAGEMENT | 4,144,072 | 1,523,842 | 96,197 | 2,162,086 | 154,892 | 29,632,403 | 89,579 | 503,041 | 38,306,112 | 0 | 38,306,112 |
| 16 | COMMERCIAL LOAD MANAGEMENT | 0 | 13,630 | 0 | 8,302 | 0 | 884,880 | 23 | 3,783 | 710,618 | 0 | 710,618 |
| 17 | CONSERVATION PROGRAM ADMIN | 310,659 | 693,804 | 17,304 | 509,212 | 2,100 | 1,356 | 9,784 | 787,653 | 2,331,872 | 0 | 2,331,872 |
| 18 | | | | | | | | | | | | |
| 19 | TOTAL ALL PROGRAMS | 4,464,046 | 4,872,871 | 195,883 | 4,113,543 | 683,505 | 54,435,269 | 328,024 | 1,596,349 | 70,689,490 | 2,835 | 70,692,325 |

SCHEDULE CT-3
JANUARY THROUGH DECEMBER 1999

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | PROGRAM TITLE | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|----------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 1 | BETTER BUSINESS | 18,416 | 22,235 | 3,601 | 3,715 | 21,106 | 15,777 | 7,443 | 1,131 | 87,562 | 16,760 | 20,370 | 5,308 | 223,444 |
| 2 | GAS DEMONSTRATION | 0 | 0 | 0 | 0 | 0 | 0 | 1,101 | 2,571 | 778 | 3,842 | 0 | (8,292) | 0 |
| 3 | RESIDENTIAL NEW CONSTRUCTION | 36,642 | 45,752 | 51,137 | 71,819 | 38,255 | 61,345 | 46,578 | 52,302 | 63,735 | 37,041 | 61,628 | 56,583 | 622,817 |
| 4 | HOME ENERGY IMPROVEMENT | 189,797 | 214,396 | 226,497 | 233,656 | 223,011 | 292,386 | 386,980 | 259,956 | 271,468 | 261,398 | 425,182 | 485,114 | 3,469,851 |
| 5 | COMM / IND NEW CONSTRUCTION | 184 | 60 | 14 | (6) | 119 | (31) | 0 | 0 | 0 | 0 | 0 | 0 | 340 |
| 6 | HOME ENERGY CHECK | 109,009 | 132,205 | 203,346 | 184,367 | 170,965 | 228,730 | 158,591 | 191,253 | 171,031 | 179,524 | 169,618 | 310,789 | 2,209,448 |
| 7 | LOW INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 675 | 0 | (675) | 0 | 0 | 0 | 0 |
| 8 | BUSINESS ENERGY CHECK | 6,894 | 7,489 | 10,224 | 11,218 | 13,725 | 11,873 | 13,704 | 12,197 | 14,382 | 11,919 | 10,390 | 11,393 | 135,206 |
| 9 | QUALIFYING FACILITY | 19,457 | 27,724 | 30,534 | 41,704 | 41,053 | 40,805 | 30,452 | 36,001 | 30,165 | 37,569 | 36,733 | 31,319 | 403,316 |
| 10 | INNOVATION INCENTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 30 |
| 11 | TECHNOLOGY DEVELOPMENT | 2,451 | 3,062 | 2,006 | 7,302 | 1,690 | 17,557 | 13,384 | 36,540 | 18,872 | 19,717 | 1,808 | 2,516 | 126,905 |
| 12 | STANDBY GENERATION | 38,817 | 32,924 | 31,242 | 29,948 | 34,012 | 26,501 | 21,755 | 32,253 | 27,444 | 37,467 | 28,966 | 23,515 | 364,844 |
| 13 | INTERRUPT LOAD MANAGEMENT | 1,660,904 | 1,819,052 | 1,663,895 | 1,746,585 | 1,578,341 | 1,598,186 | 1,670,509 | 1,689,998 | 1,653,952 | 1,573,805 | 1,772,687 | 1,623,280 | 20,051,174 |
| 14 | CURTAIL LOAD MANAGEMENT | 55,602 | 44,479 | 50,977 | 46,871 | 52,928 | 49,684 | 51,731 | 47,332 | 53,085 | 51,074 | 47,490 | 46,056 | 597,289 |
| 15 | RESIDENTIAL LOAD MANAGEMENT | 3,427,891 | 2,641,833 | 3,011,516 | 2,632,054 | 2,864,323 | 3,388,059 | 3,329,780 | 3,683,414 | 3,517,237 | 3,056,966 | 2,792,984 | 2,767,207 | 37,092,444 |
| 16 | COMMERCIAL LOAD MANAGEMENT | 57,185 | 51,109 | 44,468 | 88,081 | 56,748 | 57,780 | 57,495 | 66,296 | 70,303 | 58,804 | 63,154 | 50,889 | 702,300 |
| 17 | CONSERVATION PROGRAM ADMIN | 136,051 | 181,956 | 191,790 | 217,641 | 171,508 | 230,286 | 150,025 | 158,951 | 291,937 | 174,574 | 182,115 | 345,720 | 2,432,554 |
| 18 | TOTAL ALL PROGRAMS | 5,759,480 | 5,223,476 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,496 | 5,940,183 | 6,250,195 | 6,271,296 | 5,520,460 | 5,613,185 | 5,751,397 | 68,431,962 |
| 19 | | | | | | | | | | | | | | |
| 20 | LESS: BASE RATE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | | | | | | | | | | | | | |
| 22 | NET RECOVERABLE (CT-3, PAGE 2) | 5,759,480 | 5,223,476 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,496 | 5,940,183 | 6,250,195 | 6,271,296 | 5,520,460 | 5,613,185 | 5,751,397 | 68,431,962 |

* GROSS EXPENDITURES ONLY. AUDIT PROGRAM REVENUES ARE ACCOUNTED FOR IN CALCULATION OF TRUE-UP SCHEDULE CT-3, PAGE 2 OF 3.

FLORIDA POWER CORPORATION
 ENERGY CONSERVATION ADJUSTMENT
 CALCULATION OF TRUE-UP
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|--|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|
| 1A BETTER BUSINESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1B HOME ENERGY IMPROVEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 730 | 0 | 0 | 0 | 0 | 730 |
| 1C HOME ENERGY CHECK | 0 | 195 | (1,858) | 63 | 44 | 195 | (994) | (1,210) | 227 | (1,050) | (818) | (230) | (5,436) |
| 1D SUBTOTAL - FEES | 0 | 195 | (1,858) | 63 | 44 | 195 | (994) | (480) | 227 | (1,050) | (818) | (230) | (4,708) |
| 2 CONSERVATION CLAUSE REVENUES | 6,511,547 | 5,534,455 | 5,705,792 | 6,053,036 | 6,473,619 | 7,290,051 | 8,008,836 | 9,248,894 | 8,744,071 | 7,448,865 | 8,275,849 | 5,835,493 | 83,132,309 |
| 2A CURRENT PERIOD GRT REFUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | 6,511,547 | 5,534,650 | 5,703,935 | 6,053,099 | 6,473,663 | 7,290,246 | 8,008,842 | 9,249,414 | 8,744,298 | 7,447,815 | 8,275,031 | 5,835,263 | 83,127,604 |
| 4 PRIOR PERIOD TRUE-UP OVER(UNDER) (1,359,803) | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 1,622,940 |
| 5 CONSERVATION REVENUES APPLICABLE TO PERIOD | 6,646,792 | 5,669,895 | 5,839,180 | 6,188,344 | 6,608,908 | 7,425,491 | 8,144,087 | 9,384,659 | 8,879,543 | 7,582,860 | 8,410,276 | 5,970,508 | 84,750,544 |
| 6 CONSERVATION EXPENSES (CT-3, PAGE 1) | 5,759,480 | 5,223,478 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,498 | 5,940,183 | 6,250,195 | 6,271,296 | 5,520,460 | 5,613,165 | 5,751,397 | 68,431,962 |
| 7 TRUE-UP THIS PERIOD (O/U) | (887,312) | (448,419) | (317,933) | (893,561) | (1,341,126) | (1,406,993) | (2,203,804) | (3,134,494) | (2,808,247) | (2,082,400) | (797,111) | (219,111) | (16,318,582) |
| 8 CURRENT PERIOD INTEREST | 3,979 | 1,835 | 855 | (1,044) | (4,994) | (10,254) | (17,585) | (28,110) | (41,962) | (51,785) | (59,063) | (62,734) | (271,892) |
| 9 ADJUSTMENTS PER AUDIT \ RDC Order | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF PERIOD (O/U) | 1,359,803 | 611,514 | 302,175 | 120,343 | (639,018) | (1,846,893) | (3,131,895) | (5,218,139) | (8,248,467) | (10,761,431) | (12,740,371) | (13,461,331) | 1,359,803 |
| 10A CURRENT PERIOD GRT REFUNDED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 1,622,940 |
| 12 END OF PERIOD NET TRUE-UP | 611,514 | 302,175 | 120,343 | (639,018) | (1,846,893) | (3,131,895) | (5,218,139) | (8,248,467) | (10,761,431) | (12,740,371) | (13,461,331) | (13,607,931) | (13,607,931) |

FLORIDA POWER CORPORATION
 CALCULATION OF INTEREST PROVISION
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|---|-----------|---------|---------|-----------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-----------|
| 1 BEGINNING TRUE-UP AMOUNT (CT-3, PAGE 2, LINE 9 & 10) | 1,359,603 | 611,514 | 302,175 | 120,343 | (639,018) | (1,849,893) | (3,131,895) | (5,218,139) | (8,246,467) | (10,761,431) | (12,740,371) | (13,461,331) | |
| 2 ENDING TRUE-UP AMOUNT BEFORE INTEREST | 807,535 | 300,340 | 119,488 | (637,974) | (1,844,899) | (3,121,841) | (5,200,554) | (8,217,357) | (10,719,469) | (12,688,586) | (13,402,238) | (13,545,197) | |
| 3 TOTAL BEGINNING & ENDING TRUE-UP | 1,987,138 | 911,855 | 421,663 | (517,631) | (2,483,916) | (4,971,534) | (8,332,449) | (13,435,496) | (18,965,937) | (23,450,018) | (26,142,609) | (27,006,528) | |
| 4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3) | 983,569 | 455,927 | 210,831 | (258,816) | (1,241,958) | (2,485,767) | (4,166,224) | (6,717,748) | (9,482,968) | (11,725,009) | (13,071,304) | (13,503,264) | |
| 5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH | 4.90% | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.08% | 5.32% | 5.30% | 5.30% | 5.55% | |
| 6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.08% | 5.32% | 5.30% | 5.30% | 5.55% | 5.60% | |
| 7 TOTAL (LINE 5 AND LINE 6) | 9.71% | 9.66% | 9.73% | 9.68% | 9.65% | 9.90% | 10.13% | 10.40% | 10.62% | 10.60% | 10.85% | 11.15% | |
| 8 AVERAGE INTEREST RATE (50% OF LINE 7) | 4.855% | 4.830% | 4.865% | 4.840% | 4.825% | 4.950% | 5.065% | 5.200% | 5.310% | 5.300% | 5.425% | 5.575% | |
| 9 INTEREST PROVISION (LINE 4 * LINE 8) / 12 | 3,979 | 1,835 | 855 | (1,044) | (4,994) | (10,254) | (17,585) | (29,110) | (41,962) | (51,785) | (59,093) | (62,734) | (271,892) |

SCHEDULE CT-4
JANUARY THROUGH DECEMBER 1999

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|---------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 QUALIFYING FACILITY | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 2,532 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 |
| 9 LESS: ACC. NET DEPR | 4,908 | 5,119 | 5,330 | 5,541 | 5,752 | 5,963 | 6,174 | 6,385 | 6,596 | 6,807 | 7,018 | 7,229 | 7,440 | 7,440 |
| 10 NET INVESTMENT | 7,749 | 7,538 | 7,327 | 7,116 | 6,905 | 6,694 | 6,483 | 6,272 | 6,061 | 5,850 | 5,639 | 5,428 | 5,217 | 5,217 |
| 11 AVERAGE INVESTMENT | | 7,644 | 7,433 | 7,222 | 7,011 | 6,800 | 6,589 | 6,378 | 6,167 | 5,956 | 5,745 | 5,534 | 5,323 | |
| 12 RETURN ON AVG INVEST | | 54 | 52 | 51 | 49 | 47 | 46 | 44 | 43 | 41 | 41 | 39 | 37 | 544 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 75 | 72 | 70 | 68 | 65 | 64 | 61 | 59 | 57 | 57 | 54 | 51 | 753 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 286 | 283 | 281 | 279 | 276 | 275 | 272 | 270 | 268 | 268 | 265 | 262 | 3,285 |
| 17 | | | | | | | | | | | | | | |
| 18 UNUSED | | | | | | | | | | | | | | |
| 19 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | | | | | | | | | | | | | | |
| 35 LOAD MANAGEMENT ASSETS | | | | | | | | | | | | | | |
| 36 INVESTMENTS | | 22,545 | 443,555 | 8,726 | 554 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,156 | 477,536 |
| 37 RETIREMENTS | | 0 | 2,946 | 0 | 0 | 0 | 0 | 0 | 0 | 266,826 | 228,026 | 347,791 | 208,427 | 1,055,016 |
| 38 DEPRECIATION BASE | | 5,338,453 | 5,571,030 | 5,795,697 | 5,800,337 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,667,201 | 5,419,775 | 5,131,867 | 4,854,336 | |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | | 88,991 | 92,851 | 96,595 | 96,672 | 96,677 | 96,677 | 96,677 | 96,677 | 94,454 | 90,330 | 85,531 | 80,906 | 1,113,038 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 5,328,180 | 5,350,725 | 5,791,334 | 5,600,060 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,533,788 | 5,305,762 | 4,957,971 | 4,750,700 | 4,750,700 |
| 43 LESS: ACC. NET DEPR | 3,909,034 | 3,998,025 | 4,087,930 | 4,184,525 | 4,281,197 | 4,377,874 | 4,474,551 | 4,571,228 | 4,667,905 | 4,495,533 | 4,357,837 | 4,095,577 | 3,967,056 | 3,967,056 |
| 44 NET INVESTMENT | 1,419,146 | 1,352,700 | 1,703,404 | 1,615,535 | 1,519,417 | 1,422,740 | 1,326,063 | 1,229,386 | 1,132,709 | 1,038,255 | 947,925 | 862,394 | 783,644 | 783,644 |
| 45 AVERAGE INVESTMENT | | 1,385,923 | 1,526,052 | 1,659,470 | 1,567,476 | 1,471,079 | 1,374,402 | 1,277,725 | 1,181,048 | 1,085,482 | 993,090 | 905,160 | 823,019 | |
| 46 RETURN ON AVG INVEST | | 9,866 | 10,658 | 11,574 | 10,933 | 10,261 | 9,586 | 8,912 | 8,238 | 7,571 | 6,927 | 6,313 | 5,741 | 108,380 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | | 13,379 | 14,753 | 16,020 | 15,133 | 14,203 | 13,269 | 12,336 | 11,403 | 10,479 | 9,588 | 8,738 | 7,947 | 147,248 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | | 102,370 | 107,604 | 112,615 | 111,605 | 110,880 | 109,946 | 109,013 | 108,080 | 104,933 | 99,918 | 94,269 | 88,853 | 1,260,286 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-El). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|---------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|-----------|
| 1 HOME ENERGY CHECK | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 4,585 | 0 | 0 | 0 | 0 | 0 | 0 | 4,585 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 24,908 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | | 377 | 377 | 377 | 377 | 377 | 415 | 453 | 453 | 453 | 453 | 453 | 453 | 5,018 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 |
| 9 LESS: ACC. NET DEPR | 14,005 | 14,382 | 14,759 | 15,136 | 15,513 | 15,890 | 16,305 | 16,758 | 17,211 | 17,664 | 18,117 | 18,570 | 19,023 | 19,023 |
| 10 NET INVESTMENT | 8,610 | 8,233 | 7,856 | 7,479 | 7,102 | 6,725 | 10,895 | 10,442 | 9,989 | 9,536 | 9,083 | 8,630 | 8,177 | 8,177 |
| 11 AVERAGE INVESTMENT | | 8,422 | 8,045 | 7,668 | 7,291 | 6,914 | 8,810 | 10,669 | 10,216 | 9,763 | 9,310 | 8,857 | 8,404 | |
| 12 RETURN ON AVG INVEST | | 59 | 56 | 54 | 51 | 48 | 62 | 75 | 72 | 68 | 65 | 62 | 59 | 731 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 82 | 77 | 75 | 70 | 68 | 86 | 104 | 100 | 94 | 90 | 86 | 82 | 1,012 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 459 | 454 | 452 | 447 | 443 | 501 | 557 | 553 | 547 | 543 | 539 | 535 | 6,030 |
| 17 | | | | | | | | | | | | | | |
| 18 CONSERV. PROGRAM ADMIN | | | | | | | | | | | | | | |
| 19 INVESTMENTS | | 0 | 0 | 0 | 4,425 | 0 | 0 | 10,074 | 0 | 2,528 | 7,920 | 5,962 | 0 | 30,909 |
| 20 RETIREMENTS | | 0 | 10,779 | 0 | 0 | 0 | 0 | 0 | 5,239 | 0 | 0 | 1,586,258 | 0 | 1,602,276 |
| 21 DEPRECIATION BASE | | 1,668,958 | 1,663,569 | 1,658,179 | 1,660,392 | 1,662,604 | 1,662,604 | 1,667,641 | 1,670,059 | 1,668,703 | 1,673,927 | 887,739 | 97,591 | |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | | 27,816 | 27,726 | 27,636 | 27,673 | 27,710 | 27,710 | 27,794 | 27,834 | 27,812 | 27,899 | 14,796 | 1,627 | 294,033 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 1,668,958 | 1,668,958 | 1,658,179 | 1,658,179 | 1,662,604 | 1,662,604 | 1,662,604 | 1,672,678 | 1,667,439 | 1,669,967 | 1,677,887 | 97,591 | 97,591 | 97,591 |
| 26 LESS: ACC. NET DEPR | 1,366,539 | 1,394,355 | 1,411,302 | 1,438,938 | 1,466,611 | 1,494,321 | 1,522,031 | 1,549,825 | 1,572,420 | 1,600,232 | 1,628,131 | 56,669 | 58,296 | 58,296 |
| 27 NET INVESTMENT | 302,419 | 274,603 | 246,877 | 219,241 | 195,993 | 168,283 | 140,573 | 122,853 | 95,019 | 69,735 | 49,756 | 40,922 | 39,295 | 39,295 |
| 28 AVERAGE INVESTMENT | | 288,511 | 260,740 | 233,059 | 207,617 | 182,138 | 154,428 | 131,713 | 108,936 | 82,377 | 59,746 | 45,339 | 40,109 | |
| 29 RETURN ON AVG INVEST | | 2,012 | 1,818 | 1,625 | 1,448 | 1,270 | 1,077 | 919 | 760 | 574 | 417 | 316 | 280 | 12,516 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 2,785 | 2,518 | 2,249 | 2,004 | 1,758 | 1,491 | 1,272 | 1,052 | 794 | 577 | 437 | 387 | 17,322 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 30,601 | 30,242 | 29,885 | 29,677 | 29,468 | 29,201 | 29,066 | 28,886 | 28,606 | 28,476 | 15,233 | 2,014 | 311,355 |
| 34 | | | | | | | | | | | | | | |
| 35 UNUSED | | | | | | | | | | | | | | |
| 36 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0186667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|----------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|-----------|
| 1 UNUSED | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | | | | | | | | | | | | | |
| 18 UNUSED | | | | | | | | | | | | | | |
| 19 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | | | | | | | | | | | | | | |
| 35 UNUSED | | | | | | | | | | | | | | |
| 36 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | | | | | | | | | | | | | | |
| 52 TOTAL DEPRECIATION AND RETURN | | 133,716 | 138,583 | 143,233 | 142,208 | 141,067 | 139,923 | 138,908 | 137,789 | 134,354 | 129,205 | 110,306 | 91,664 | 1,580,956 |
| DEPR ONLY | | 117,395 | 121,165 | 124,819 | 124,933 | 124,975 | 125,013 | 125,135 | 125,175 | 122,930 | 118,893 | 100,991 | 83,197 | 1,414,621 |
| | | | | | | | | | | | | | 8,467 | 166,335 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166687 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | TOTAL |
|------------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 LOAD MANAGEMENT | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 LOAD CONTROL RECEIVERS, SWITCHES | | | | | | | | | | | | | | |
| 4 & HARDWARE - INVESTMENTS | | 15,560 | 10,954 | 19,012 | 28,618 | 7,350 | 27,108 | 26,796 | 16,917 | 17,131 | 32,945 | 32,044 | 41,225 | 275,660 |
| 5 RETIREMENTS | | 313,501 | 205,328 | 306,665 | 122,535 | 132,106 | 274,093 | 340,183 | 308,166 | 286,333 | 181,915 | 240,766 | 151,312 | 2,862,903 |
| 6 AMORTIZATION BASE | | 12,637,670 | 12,391,512 | 12,150,499 | 11,959,714 | 11,850,377 | 11,664,506 | 11,384,320 | 11,082,002 | 10,801,777 | 10,592,691 | 10,413,845 | 10,254,440 | |
| 7 | | | | | | | | | | | | | | |
| 8 AMORTIZATION EXPENSE | | 210,828 | 206,526 | 202,509 | 199,329 | 197,507 | 194,409 | 189,739 | 184,700 | 180,030 | 176,545 | 173,564 | 170,908 | 2,286,394 |
| 9 | | | | | | | | | | | | | | |
| 10 CUMULATIVE INVEST. | 12,786,640 | 12,486,699 | 12,284,325 | 12,006,672 | 11,912,755 | 11,787,999 | 11,541,014 | 11,227,627 | 10,936,378 | 10,667,176 | 10,518,206 | 10,309,484 | 10,199,397 | 10,199,397 |
| 11 LESS: ACC. AMORT. | 6,620,645 | 6,517,772 | 6,518,970 | 6,414,814 | 6,491,608 | 6,557,009 | 6,477,325 | 6,326,881 | 6,203,415 | 6,097,112 | 6,091,742 | 6,024,540 | 6,044,136 | 6,044,136 |
| 12 NET INVESTMENT | 6,165,995 | 5,970,927 | 5,775,355 | 5,591,858 | 5,421,147 | 5,230,990 | 5,063,689 | 4,900,746 | 4,732,963 | 4,570,064 | 4,426,464 | 4,284,944 | 4,155,261 | 4,155,261 |
| 13 AVERAGE INVESTMENT | | 6,068,461 | 5,873,141 | 5,683,607 | 5,506,503 | 5,328,069 | 5,147,339 | 4,982,217 | 4,816,854 | 4,651,513 | 4,498,264 | 4,355,704 | 4,220,102 | |
| 14 RETURN ON AVG. INVEST. | | 42,327 | 40,965 | 39,643 | 38,406 | 37,150 | 35,903 | 34,751 | 33,597 | 32,445 | 31,376 | 30,381 | 29,435 | 426,381 |
| 15 | | | | | | | | | | | | | | |
| 16 RETURN REQUIREMENTS | | 58,587 | 56,702 | 54,872 | 53,183 | 51,421 | 49,695 | 48,101 | 46,504 | 44,909 | 43,429 | 42,052 | 40,743 | 590,178 |
| 17 | | | | | | | | | | | | | | |
| 18 PROGRAM TOTAL | | 269,215 | 263,228 | 257,381 | 252,492 | 248,928 | 244,104 | 237,840 | 231,204 | 224,939 | 219,974 | 215,616 | 211,651 | 2,878,572 |

NOTE DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

SCHEDULE CT-5

Program Description and Progress

Program Title: Home Energy Check

Program Description: The Home Energy Check program is a comprehensive residential energy evaluation (audit) program. The program provides Florida Power Corporation's (FPC) residential customers with an analysis of energy consumption and recommendations on energy efficiency improvements. It acts as a motivational tool to identify, evaluate, and inform consumers on cost effective energy saving measures. It serves as the foundation of the residential Home Energy Improvement program and is a program requirement for participation. There are four versions of this audit: the free walk-thru, the paid walk-thru (\$15 charge), the energy gauge rating (BERS) and the mail-in audit.

Program Accomplishments for January, 1999 through December, 1999: There were 33,333 customers that participated in this program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$2,203,420.

Program Progress Summary: The Home Energy Check Program will continue to inform and motivate consumers to implement cost effective energy efficiency improvements.

Program Description and Progress

Program Title: Home Energy Improvement

Program Description: This umbrella efficiency program is designed to improve the energy efficiency of existing residential homes by providing customers with an incentive for implementing high efficiency heat pumps, high efficiency water heating, ceiling insulation upgrades and duct leakage repair.

Program Accomplishments for January, 1999 through December, 1999: There were 23,685 completions in this program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$3,469,851.

Program Progress Summary: Ceiling insulation completions have stabilized, while the high efficiency heat pump component of the program continues to show increased participation.

Program Description and Progress

Program Title: Residential New Construction

Program Description: This program is designed to encourage builders to construct more energy efficient homes by choosing from a menu of energy saving measures such as duct sealing, duct layout, attic insulation, high efficiency heat pump, heat recovery water heating or dedicated heat pump. This is also an educational program which strives to teach builders, Realtors, HVAC dealers, and homebuyers the importance of energy efficiency. Incentives are awarded to the builder based on the level of efficiency they choose.

Program Accomplishments for January, 1999 through December, 1999: There were 6,715 homes completed representing 250 builders that participated in the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$622,816.

Program Progress Summary: This program is tied to the building industry. Economic forces will dictate the number of homes built during this period. Participation has increased each year since its inception.

Program Description and Progress

Program Title: Energy Management (Residential & Commercial)

Program Description: The Load Management Program incorporates direct radio control of selected customer equipment to reduce system demand during peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Customers have a choice of options and receive a credit on their monthly electric bills depending on the options selected and their monthly kWh usage.

Program Accomplishments for January, 1999 through December, 1999: During this period 4,392 new participants were added to the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Program expenditures during this period were \$33,659,606.

Program Progress Summary: As of December 31, 1999 there were 472,194 customers participating in the Energy Management program.

Program Description and Progress

Program Title: Business Energy Check

Program Description: The Business Energy Check is an audit for non-residential customers, and has two parts. The free audit provides a no-cost energy audit for non-residential facilities. The paid audit provides a more thorough energy analysis for non-residential facilities. For each, a qualified energy auditor determines which energy-reducing actions apply to a customer's facility and operation. The cost of implementing recommended measures and the resulting savings are estimated in writing based on industry averages. The auditor also explains other Florida Power programs and incentives available to encourage implementation of the conservation recommendations.

Program Accomplishments for January, 1999 through December, 1999: There were 391 customers that participated in this program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$135,382.

Program Progress Summary: The program is required for participation in most of the company's other DSM incentive programs.

Program Description and Progress

Program Title: Better Business

Program Description: This umbrella efficiency program provides incentives to existing commercial and industrial customers for heating, air conditioning, motors, water heating, roof insulation upgrade, duct leakage and repair, and window film.

Program Accomplishments for January, 1999 through December, 1999: There were 139 customers that participated.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$223,555.

Program Progress Summary: The Better Business Program continues to be one of Florida Power Corporation's most popular C/I energy efficiency program.

Program Description and Progress

Program Title: Commercial/Industrial New Construction

Program Description: This umbrella efficiency program provides incentives for the design and construction of energy efficient commercial and industrial facilities. Incentives are provided for energy efficient heating, air conditioning, motors, and leak free ducts.

Program Accomplishments for January, 1999 through December, 1999: There was one customer that participated in the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$340.

Program Progress Summary: There was one new C/I New Construction program completion during the year 1999.

Program Description and Progress

Program Title: Innovation Incentive

Program Description: The Innovation Incentive program encourages significant conservation efforts that are not supported by other Florida Power programs. Major equipment replacement or other actions that substantially reduce FPC peak demand requirements are evaluated to determine their impact on Florida Power's system. If cost effective, these actions may qualify for an economic incentive in order to shorten the "payback" time of the project.

Program Accomplishments for January, 1999 through December, 1999: There were no customers participating in this period.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$30.

Program Progress Summary: This program continues to offer incentives for cost effective energy efficiency measures that are not part of FPC's other DSM programs.

Program Description and Progress

Program Title: Standby Generation

Program Description: Florida Power Corporation provides an incentive for customers to voluntarily operate their on-site generation during times of system peak.

Program Accomplishments for January, 1999 through December, 1999: There were four customers added to the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$364,844.

Program Progress Summary: To date the program has 39 participants.

Program Description and Progress

Program Title: Interruptible Service Program

Program Description: The Interruptible program is a rate tariff which allows Florida Power to switch off electrical service to customers during times of capacity shortages. The signal to operate the automatic switch on the customer's service is activated by the Energy Control Center. In return for this, the customers receive a monthly rebate on their kW demand charge.

Program Accomplishments for January, 1999 through December, 1999: There were three customers added to the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$20,051,176.

Program Progress Summary: To date the program has 142 participants. The original program filed as the IS-1 tariff was closed on April 16, 1996 and all existing participants were grandfathered into that tariff. New participants are placed on the newer IS-2 tariff.

Program Description and Progress

Program Title: Curtailable Service Program

Program Description: The Curtailable Service is a dispatchable DSM program in which customers contract to curtail or shut down a portion of their load during times of capacity shortages. The curtailment is done voluntarily by the customer when notified by FPC. In return for this cooperation, the customer receives a monthly rebate for the curtailable portion of their load.

Program Accomplishments for January, 1999 through December, 1999: There were no new participants added to the program.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$597,288.

Program Progress Summary: To date the program has 8 participants. The original program filed as the CS-1 tariff was closed on April 16, 1996 and all existing participants were grandfathered into that tariff. New participants will be placed on the newer CS-2 tariff.

Program Description and Progress

Program Title: Technology Development

Program Description: Florida Power Corporation will undertake certain development and demonstration projects which have promise to become cost-effective conservation and energy efficiency programs.

Program Accomplishments for January, 1999 through December, 1999: The Low Income Weatherization Pilot continued to be very successful at cost-effectively providing energy efficiency measures to the low-income market. Results from the pilot were analyzed and used to develop a Low Income Weatherization Assistance Program. Completed monitoring of a dual source heat pump and a full condensing heat pump. A green energy study was conducted involving both quantitative and qualitative research that focused on the availability and customer acceptance of a green energy option. Preparations were started on a Heating and Air Conditioning (HAC) diagnostic study that will evaluate the impacts and energy savings potential from proper air flow and refrigeration charge.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$127,100.

Program Progress Summary: Based on the success of the Low Income Weatherization Assistance Pilot, FPC included a Low Income Weatherization Assistance Program (LIWAP) as part of its DSM Plan that was submitted and approved by the Commission. The pilot is expected to be fully converted to a Commission approved DSM program by July 2000. The green energy study was completed and is currently under review. The HAC diagnostics study will be conducted during calendar year 2000.

Program Description and Progress

Program Title: Qualifying Facility

Program Description: Power is purchased power from qualifying cogeneration and small power production facilities.

Program Accomplishments for January, 1999 through December, 1999: Perpetual Energy began receiving As-Available payments in August 1999. An As-Available contract was signed with Jefferson Power L.C. on October 11, 1999.

Program Fiscal Expenditures for January, 1999 through December, 1999: Expenses for this program were \$417,438.

Program Progress Summary: The total MW of qualifying facility capacity available at the end of 1999 was 831 MW.

TR 8

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
MICHAEL F. JACOB
EXHIBIT NO. _____ (MFJ-2)

SCHEDULE C - 1

JANUARY 2000 THROUGH DECEMBER 2000

DOCUMENT NUMBER DATE

15720 DEC 23 88

FPSC-RECORDS/REPORTING

FLORIDA POWER CORPORATION
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATIONS
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
MICHAEL F. JACOB
EXHIBIT NO. _____ (MFJ-2)
SCHEDULE C - 1
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RETAIL RATE SCHEDULES

| LINE NO. | RESIDENTIAL | GENERAL SER. NON-DEMAND | GENERAL SER. 100% L.F. | GENERAL SER. DEMAND | CURTAILABLE | INTERRUPTIBLE | LIGHTING | TOTAL |
|---|---------------|-------------------------|------------------------|---------------------|-------------|---------------|------------|----------------|
| 1 DEMAND ALLOCATION PERCENTAGE | 60.346% | 3.557% | 0.125% | 30.561% | 0.381% | 4.862% | 0.168% | 100.000% |
| 2 DEMAND RELATED INCREMENTAL COSTS | \$37,116,558 | \$2,187,777 | \$76,883 | \$18,796,923 | \$234,339 | \$2,990,434 | \$103,330 | \$61,506,244 |
| 3 DEMAND PORTION OF PERIOD END TRUE UP (O)/U RECOVERY | (\$7,550,576) | (\$445,057) | (\$15,640) | (\$3,823,835) | (\$47,671) | (\$608,340) | (\$21,020) | (\$12,512,140) |
| 4 TOTAL DEMAND RELATED INCREMENTAL COSTS | \$29,565,982 | \$1,742,720 | \$61,243 | \$14,973,088 | \$186,668 | \$2,382,094 | \$82,310 | \$48,994,104 |
| 5 ENERGY ALLOCATION PERCENTAGE | 49.514% | 3.479% | 0.188% | 37.944% | 0.555% | 7.593% | 0.727% | 100.000% |
| 6 ENERGY RELATED INCREMENTAL COSTS | \$5,578,840 | \$391,986 | \$21,182 | \$4,275,225 | \$62,533 | \$855,518 | \$81,913 | \$11,267,197 |
| 7 ENERGY PORTION OF PERIOD END TRUE UP (O)/U RECOVERY | (\$1,085,572) | (\$76,276) | (\$4,122) | (\$831,905) | (\$12,168) | (\$166,473) | (\$15,939) | (\$2,192,455) |
| 8 TOTAL ENERGY RELATED INCREMENTAL COSTS | \$4,493,268 | \$315,710 | \$17,060 | \$3,443,320 | \$50,365 | \$689,045 | \$65,974 | \$9,074,742 |
| 9 TOTAL INCREMENTAL COSTS (LINE 2 + 6) | \$42,695,398 | \$2,579,763 | \$98,065 | \$23,072,148 | \$296,872 | \$3,845,952 | \$185,243 | \$72,773,441 |
| 10 ECCR TRUE UP (O)/U RECOVERY (LINE 3+7) | (\$8,636,148) | (\$521,333) | (\$19,762) | (\$4,655,740) | (\$59,839) | (\$774,813) | (\$36,959) | (\$14,704,595) |
| 11 DECOUPLING ADJUSTMENT CARRYOVER | \$2,982,551 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,982,551 |
| 12 DECOUPLING FINAL 1997 TRUEUP (INCLUDING INTEREST) | \$3,716,503 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,716,503 |
| 13 TOTAL (LINE 9+10+11) | \$40,758,304 | \$2,058,430 | \$78,303 | \$18,416,408 | \$237,033 | \$3,071,139 | \$148,284 | \$64,767,900 |
| 14 RETAIL SALES MWH(@ EFFECTIVE VOLTAGE LEVEL SEE P. 4) | 17,044,580 | 1,197,454 | 64,719 | 13,097,796 | 193,901 | 2,650,004 | 250,330 | 34,498,784 |
| 15 COST PER 1,000 KWH - ENERGY & DEMAND (LINE 12/13) | \$2.3913 | \$1.7190 | \$1.2099 | \$1.4061 | \$1.2224 | \$1.1589 | \$0.5924 | |
| 16 REGULATORY ASSESSMENT TAX EXPANSION FACTOR | 1.000203 | 1.000203 | 1.000203 | 1.000203 | 1.000203 | 1.000203 | 1.000203 | |
| 17 ADJUSTMENT FACTOR ADJUSTED FOR TAXES | 2.3918 | 1.7193 | 1.2101 | 1.4064 | 1.2226 | 1.1591 | 0.5925 | |
| 18 CONSERVATION ADJUSTMENT FACTOR \$/1,000 KWH | | | | | | | | |
| 19 @ SECONDARY VOLTAGE | \$2.39 | \$1.72 | \$1.21 | \$1.41 | \$1.22 | \$1.16 | \$0.59 | |
| 20 @ PRIMARY VOLTAGE (1% REDUCTION FACTOR) | N/A | \$1.70 | N/A | \$1.40 | \$1.21 | \$1.15 | N/A | |
| 21 @ TRANSMISSION VOLTAGE (2% REDUCTION FACTOR) | N/A | \$1.69 | N/A | \$1.38 | \$1.20 | \$1.14 | N/A | |

CALCULATION OF AVERAGE 12 CP AND ANNUAL AVERAGE DEMAND

FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
MICHAEL F. JACOB
EXHIBIT NO. _____ (MFJ-2)
SCHEDULE C - 1
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| RATE CLASS | (1) MWH SALES @ METER LEVEL | (2) 12 CP LOAD FACTOR | (3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2) | (4) DELIVERY EFFICIENCY FACTOR | (5) AVERAGE CP MW @ SOURCE LEVEL (3)/(4) | (6) MWH SALES @ METER LEVEL | (7) DELIVERY EFFICIENCY FACTOR | (8) SOURCE LEVEL MWH (6)/(7) | (9) ANNUAL AVERAGE DEMAND (8)/8760hrs |
|--------------------------------|-----------------------------------|-----------------------------|---|---|--|-----------------------------------|---|--|---|
| I. RESIDENTIAL SERVICE | 17,044,580 | 0.515 | 3,778.11 | 0.9458216 | 3,994.53 | 17,044,580 | 0.9458216 | 18,020,925 | 2,057.18 |
| II. GENERAL SERVICE NON-DEMAND | | | | | | | | | |
| TRANSMISSION | 0 | 0.622 | 0.00 | 0.9790000 | 0.00 | 0 | 0.9790000 | 0 | 0.00 |
| PRIMARY | 7,604 | 0.622 | 1.40 | 0.9690000 | 1.44 | 7,604 | 0.9690000 | 7,847 | 0.90 |
| SECONDARY | 1,189,926 | 0.622 | 218.39 | 0.9458216 | 230.90 | 1,189,926 | 0.9458216 | 1,258,087 | 143.62 |
| TOTAL | 1,197,530 | | 219.79 | | 232.34 | 1,197,530 | | 1,265,934 | 144.52 |
| III. GS - 100% L.F. | 64,719 | 1.000 | 7.39 | 0.9458216 | 7.81 | 64,719 | 0.9458216 | 68,426 | 7.81 |
| IV. GENERAL SERVICE DEMAND | | | | | | | | | |
| GSD-1 - TRANSMISSION | 3,803 | 0.807 | 0.54 | 0.9790000 | | | | | |
| SS-1 - TRANSMISSION | 9,453 | 1.218 | 0.89 | 0.9790000 | | | | | |
| SUBTOTAL - TRANSMISSION | 13,256 | | 1.43 | 0.9790000 | 1.46 | 13,256 | 0.9790000 | 13,540 | 1.55 |
| GSD - PRIMARY | 2,599,577 | 0.807 | 367.73 | 0.9690000 | | | | | |
| SS-1 - PRIMARY | 0 | 1.218 | 0.00 | 0.9690000 | | | | | |
| SUBTOTAL - PRIMARY | 2,599,577 | | 367.73 | 0.9690000 | 379.49 | 2,599,577 | 0.9690000 | 2,682,742 | 306.25 |
| GSD - SECONDARY | 10,511,224 | 0.807 | 1,486.88 | 0.9458216 | 1,572.05 | 10,511,224 | 0.9458216 | 11,113,326 | 1,268.64 |
| TOTAL | 13,124,057 | | 1,856.04 | | 1,953.00 | 13,124,057 | | 13,809,608 | 1,576.44 |
| V. CURTAILABLE SERVICE | | | | | | | | | |
| CS - PRIMARY | 192,411 | 0.966 | 22.74 | 0.9690000 | | | | | |
| SS3 - PRIMARY | 3,027 | 1.039 | 0.33 | 0.9690000 | | | | | |
| SUBTOTAL - PRIMARY | 195,438 | | 23.07 | 0.9690000 | 23.81 | 195,438 | 0.9690000 | 201,690 | 23.02 |
| CS - SECONDARY | 417 | 0.966 | 0.05 | 0.9458216 | 0.05 | 417 | 0.9458216 | 441 | 0.05 |
| TOTAL | 195,855 | | 23.12 | | 23.86 | 195,855 | | 202,131 | 23.07 |
| VI. INTERRUPTIBLE SERVICE | | | | | | | | | |
| IS - TRANSMISSION | 419,223 | 1.044 | 45.84 | 0.9790000 | | 419,223 | | | |
| SS-2 - TRANSMISSION | 137,960 | 1.044 | 15.09 | 0.9790000 | | 137,960 | | | |
| SUBTOTAL - TRANSMISSION | 557,183 | | 60.93 | 0.9790000 | 62.24 | 557,183 | 0.9790000 | 569,135 | 64.97 |
| IS - PRIMARY | 1,994,497 | 1.044 | 218.09 | 0.9690000 | | 1,994,497 | | | |
| SS-2 - PRIMARY | 44,331 | 1.044 | 4.85 | 0.9690000 | | 44,331 | | | |
| SUBTOTAL - PRIMARY | 2,038,828 | | 222.94 | 0.9690000 | 230.07 | 2,038,828 | 0.9690000 | 2,104,054 | 240.19 |
| SECONDARY | 85,524 | 1.044 | 9.35 | 0.9458216 | 9.89 | 85,524 | 0.9458216 | 90,423 | 10.32 |
| TOTAL | 2,681,535 | | 293.22 | | 302.20 | 2,681,535 | | 2,763,612 | 315.48 |
| VII. LIGHTING SERVICE | 250,330 | 3.779 | 7.56 | 0.9458216 | 7.99 | 250,330 | 0.9458216 | 264,669 | 30.21 |
| TOTAL RETAIL | 34,558,606 | | | | 6,521.73 | 34,558,606 | | 36,395,305 | 4,154.71 |

CALCULATION OF DEMAND AND ENERGY ALLOCATORS

FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| RATE CLASS | (1) AVERAGE 12 CP DEMAND MW | (2) % % | (3) ANNUAL AVERAGE DEMAND MW | (4) % % | (5) 12/13 OF 12 CP 12/13*(2) | (6) 1/13 OF AVG. DEMAND 1/13 * (4) | (7) DEMAND ALLOCATOR (5)+(6) |
|--------------------------------|--------------------------------------|---------------|---------------------------------------|---------------|---------------------------------------|---|---------------------------------------|
| I. RESIDENTIAL SERVICE | 3,994.53 | 61.249% | 2,057.18 | 49.514% | 56.537% | 3.809% | 60.346% |
| II. GENERAL SERVICE NON-DEMAND | | | | | | | |
| TRANSMISSION | 0.00 | 0.000% | 0.00 | 0.000% | 0.000% | 0.000% | 0.000% |
| PRIMARY | 1.44 | 0.022% | 0.90 | 0.022% | 0.020% | 0.002% | 0.022% |
| SECONDARY | 230.90 | 3.540% | 143.62 | 3.457% | 3.268% | 0.266% | 3.534% |
| TOTAL | 232.34 | 3.563% | 144.52 | 3.479% | 3.289% | 0.268% | 3.557% |
| III. GS - 100% L.F. | 7.81 | 0.120% | 7.81 | 0.188% | 0.111% | 0.014% | 0.125% |
| IV. GENERAL SERVICE DEMAND | | | | | | | |
| TRANSMISSION | 1.46 | 0.022% | 1.55 | 0.037% | 0.020% | 0.003% | 0.023% |
| PRIMARY | 379.49 | 5.819% | 306.25 | 7.371% | 5.371% | 0.567% | 5.938% |
| SECONDARY | 1,572.05 | 24.105% | 1,268.64 | 30.535% | 22.251% | 2.349% | 24.600% |
| TOTAL | 1,953.00 | 29.946% | 1,576.44 | 37.944% | 27.642% | 2.919% | 30.561% |
| V. CURTAILABLE SERVICE | | | | | | | |
| PRIMARY | 23.81 | 0.365% | 23.02 | 0.554% | 0.337% | 0.043% | 0.380% |
| SECONDARY | 0.05 | 0.001% | 0.05 | 0.001% | 0.001% | 0.000% | 0.001% |
| TOTAL | 23.86 | 0.366% | 23.07 | 0.555% | 0.338% | 0.043% | 0.381% |
| VI. INTERRUPTIBLE SERVICE | | | | | | | |
| TRANSMISSION | 62.24 | 0.954% | 64.97 | 1.564% | 0.881% | 0.120% | 1.001% |
| PRIMARY | 230.07 | 3.528% | 240.19 | 5.781% | 3.257% | 0.445% | 3.702% |
| SECONDARY | 9.89 | 0.152% | 10.32 | 0.248% | 0.140% | 0.019% | 0.159% |
| TOTAL | 302.20 | 4.634% | 315.48 | 7.593% | 4.278% | 0.584% | 4.862% |
| VII. LIGHTING SERVICE | 7.99 | 0.122% | 30.21 | 0.727% | 0.112% | 0.056% | 0.168% |
| TOTAL RETAIL | 6,521.73 | 100.000% | 4,154.71 | 100.000% | 92.307% | 7.693% | 100.000% |

PROJECTED MWH SALES
 AT EFFECTIVE VOLTAGE LEVEL
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| RATE CLASS | (1) MWH SALES @ METER LEVEL | (2) VOLTAGE ADJUSTMENT | (3) MWH SALES @ EFFECTIVE LEVEL |
|--------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| I. RESIDENTIAL SERVICE | 17,044,580 | 100% | 17,044,580 |
| II. GENERAL SERVICE NON-DEMAND | | | |
| TRANSMISSION | 0 | 98% | 0 |
| PRIMARY | 7,604 | 99% | 7,528 |
| SECONDARY | 1,189,926 | 100% | 1,189,926 |
| TOTAL | 1,197,530 | | 1,197,454 |
| III. GS - 100% L.F. | 64,719 | 100% | 64,719 |
| IV. GENERAL SERVICE DEMAND | | | |
| SS-1/GSD - TRANSMISSION | 13,256 | 98% | 12,991 |
| GSD - PRIMARY | 2,599,577 | 99% | 2,573,581 |
| SS-1 - PRIMARY | 0 | 99% | 0 |
| SUBTOTAL - PRIMARY | 2,599,577 | | 2,573,581 |
| GSD - SECONDARY | 10,511,224 | 100% | 10,511,224 |
| TOTAL | 13,124,057 | | 13,097,796 |
| V. CURTAILABLE SERVICE | | | |
| PRIMARY | 195,438 | 99% | 193,484 |
| SECONDARY | 417 | 100% | 417 |
| TOTAL | 195,855 | | 193,901 |
| VI. INTERRUPTIBLE SERVICE | | | |
| IS - TRANSMISSION | 419,223 | 98% | 410,839 |
| SS-2 - TRANSMISSION | 137,960 | 98% | 135,201 |
| SUBTOTAL - TRANSMISSION | 557,183 | | 546,040 |
| IS - PRIMARY | 1,994,497 | 99% | 1,974,552 |
| SS-2 - PRIMARY | 44,331 | 99% | 43,888 |
| SUBTOTAL - PRIMARY | 2,038,828 | | 2,018,440 |
| IS-1 - SECONDARY | 85,524 | 100% | 85,524 |
| TOTAL | 2,681,535 | | 2,650,004 |
| VII. LIGHTING SERVICE | 250,330 | 100% | 250,330 |
| TOTAL RETAIL | 34,558,606 | | 34,498,784 |

SCHEDULE C - 2

JANUARY 2000 THROUGH DECEMBER 2000

FLORIDA POWER CORPORATION

ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 2)
SCHEDULE C - 2
PAGE 1 OF 6
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | 12 MONTH TOTAL | | | |
|-------------|---|----------------------|------------------------|---------------------|----------------------|
| 1 | BETTER BUSINESS (908.15) (E) | \$ 240,125 | | | |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | 1,109,451 | | | |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | 3,215,204 | | | |
| 4 | C/I NEW CONSTRUCTION (908.24) (E) | 94,647 | | | |
| 5 | HOME ENERGY CHECK (908.25) (E) | 2,960,445 | | | |
| 6 | BUSINESS ENERGY CHECK (908.28) (E) | 235,245 | | | |
| 7 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 2,666,451 | | | |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (D) | 293,853 | | | |
| 9 | QUALIFYING FACILITY (908.42) (E) | 368,913 | | | |
| 10 | INNOVATION INCENTIVE (908.60) (E) | 166,250 | | | |
| 11 | TECHNOLOGY DEVELOPMENT (908.65) (E) | 210,466 | | | |
| 12 | STANDBY GENERATION (908.69) (D) | 579,941 | | | |
| 13 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | 21,030,922 | | | |
| 14 | CURTAILABLE SERVICE (908.72 & .73) (D) | 675,000 | | | |
| 15 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | 32,598,477 | | | |
| 16 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 3,138,013 | | | |
| 17 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 2,438,672 | | | |
| 18 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | 720,866 | | | |
| 19 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | 30,500 | | | |
| 20 | | | | | |
| 21 | NET PROGRAM COSTS | <u>\$ 72,773,441</u> | | | |
| 22 | | | | | |
| 23 | <u>SUMMARY OF DEMAND & ENERGY</u> | | | | |
| 24 | | 12 Months | Prior Period | 1997 Revenue | |
| 25 | | Total | True - up | Decoupling | Total Costs |
| 26 | | | Sch C-3 p 9 | True-up | with True - up |
| 27 | ENERGY | \$ 11,267,197 | \$ (2,192,455) | - | \$ 9,074,742 |
| 28 | | | | | |
| 29 | DEMAND | 61,506,244 | (12,512,140) | - | 48,994,104 |
| 30 | | | | | |
| 31 | REVENUE DECOUPLING | - | 2,982,551 | 3,716,503 | 6,699,054 |
| 32 | | | | | |
| 33 | TOTAL | <u>\$ 72,773,441</u> | <u>\$ (11,722,044)</u> | <u>\$ 3,716,503</u> | <u>\$ 64,767,900</u> |

FLORIDA POWER CORPORATION
ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 2)
SCHEDULE C - 2
PAGE 2 OF 6
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | ESTIMATED | | | | | | | | | | | | TOTAL |
|----------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | |
| 1 | BETTER BUSINESS (908.15) (E) | \$ 18,176 | \$ 18,176 | \$ 18,176 | \$ 18,176 | \$ 18,176 | \$ 23,876 | \$ 24,176 | \$ 25,676 | \$ 19,276 | \$ 19,276 | \$ 19,276 | \$ 17,889 | \$ 240,125 |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | 69,219 | 143,184 | 61,506 | 130,458 | 93,583 | 76,130 | 89,949 | 82,221 | 90,571 | 94,056 | 92,204 | 86,370 | 1,109,451 |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | 195,760 | 209,397 | 231,453 | 350,053 | 240,116 | 389,928 | 341,968 | 352,279 | 245,492 | 231,179 | 233,517 | 194,062 | 3,215,204 |
| 4 | CA NEW CONSTRUCTION (908.24) (E) | 6,720 | 6,720 | 6,720 | 6,720 | 6,720 | 11,220 | 11,220 | 11,220 | 7,220 | 6,720 | 6,720 | 6,727 | 94,847 |
| 5 | HOME ENERGY CHECK (908.25) (E) | 233,617 | 256,084 | 244,576 | 273,440 | 263,515 | 230,310 | 228,691 | 251,067 | 240,362 | 240,369 | 260,187 | 238,237 | 2,960,445 |
| 6 | BUSINESS ENERGY CHECK (908.28) (E) | 14,522 | 14,522 | 14,777 | 15,031 | 15,031 | 71,131 | 15,031 | 15,031 | 15,031 | 15,031 | 15,031 | 15,076 | 235,245 |
| 7 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 217,160 | 215,770 | 225,246 | 229,781 | 218,681 | 225,443 | 218,774 | 218,900 | 218,781 | 232,878 | 225,691 | 219,346 | 2,666,451 |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (D) | 23,958 | 23,813 | 24,861 | 25,347 | 24,102 | 24,854 | 24,102 | 24,104 | 24,093 | 25,648 | 24,837 | 24,134 | 293,853 |
| 9 | QUALIFYING FACILITY (908.42) (E) | 30,594 | 30,024 | 30,454 | 30,879 | 30,877 | 30,875 | 30,872 | 30,872 | 30,859 | 30,868 | 30,865 | 30,864 | 368,913 |
| 10 | INNOVATION INCENTIVE (908.60) (E) | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,856 | 166,250 |
| 11 | TECHNOLOGY DEVELOPMENT (908.65) (E) | 17,885 | 18,685 | 18,777 | 21,613 | 20,363 | 27,113 | 19,663 | 18,863 | 12,613 | 11,613 | 11,613 | 11,665 | 210,466 |
| 12 | STANDBY GENERATION (908.69) (D) | 48,308 | 48,308 | 48,321 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,364 | 579,941 |
| 13 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | 1,752,548 | 1,752,548 | 1,752,565 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,582 | 1,752,605 | 21,030,922 |
| 14 | CURTAINABLE SERVICE (908.72 & .73) (D) | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,261 | 675,000 |
| 15 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | 2,860,464 | 2,749,512 | 2,383,936 | 2,382,535 | 2,331,440 | 2,819,052 | 3,099,894 | 3,071,141 | 3,128,048 | 2,774,169 | 2,505,958 | 2,492,328 | 32,598,477 |
| 16 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 252,532 | 252,414 | 254,742 | 258,326 | 262,746 | 272,376 | 272,850 | 273,427 | 267,682 | 256,908 | 254,831 | 259,179 | 3,138,013 |
| 17 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 215,557 | 214,357 | 209,397 | 206,314 | 205,850 | 204,363 | 203,385 | 200,999 | 198,586 | 196,923 | 193,949 | 188,992 | 2,438,672 |
| 18 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | 62,146 | 49,079 | 48,939 | 70,179 | 58,919 | 67,079 | 51,897 | 76,487 | 53,629 | 64,429 | 66,521 | 53,562 | 720,866 |
| 19 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 7,541 | 7,542 | 7,542 | 30,500 |
| 20 | | | | | | | | | | | | | | |
| 21 | NET PROGRAM COSTS | \$ 6,089,944 | \$ 6,073,571 | \$ 5,643,424 | \$ 5,890,742 | \$ 5,662,009 | \$ 6,345,440 | \$ 6,504,562 | \$ 6,524,177 | \$ 6,424,143 | \$ 6,078,613 | \$ 5,819,757 | \$ 5,717,059 | \$ 72,773,441 |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | SUMMARY OF DEMAND & ENERGY | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | ENERGY | \$ 817,307 | \$ 926,416 | \$ 865,539 | \$ 1,090,005 | \$ 920,916 | \$ 1,099,680 | \$ 994,398 | \$ 1,019,983 | \$ 894,069 | \$ 895,834 | \$ 908,958 | \$ 834,092 | \$ 11,267,197 |
| 27 | | | | | | | | | | | | | | |
| 28 | DEMAND | 5,272,637 | 5,147,155 | 4,777,885 | 4,800,737 | 4,741,093 | 5,245,760 | 5,510,164 | 5,504,194 | 5,530,074 | 5,182,779 | 4,910,799 | 4,882,967 | 61,506,244 |
| 29 | | | | | | | | | | | | | | |
| 30 | TOTAL | \$ 6,089,944 | \$ 6,073,571 | \$ 5,643,424 | \$ 5,890,742 | \$ 5,662,009 | \$ 6,345,440 | \$ 6,504,562 | \$ 6,524,177 | \$ 6,424,143 | \$ 6,078,613 | \$ 5,819,757 | \$ 5,717,059 | \$ 72,773,441 |

FLORIDA POWER CORPORATION
ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 2)
SCHEDULE C - 2
PAGE 3 OF 6
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | DEPRECIATION, AMORTIZATION & RETURN | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | OUTSIDE SERVICES | ADVERTISING | INCENTIVES | VEHICLES | OTHER | PROGRAM REVENUES (CREDITS) | TOTAL |
|----------|---|---|-----------------------|-------------------------|---------------------|--------------|---------------|------------|--------------|----------------------------------|---------------|
| 1 | BETTER BUSINESS (908.15) (E) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 240,125 | \$ - | \$ - | \$ - | \$ 240,125 |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | - | 310,858 | 3,668 | 73,850 | 194,996 | 425,000 | 21,034 | 80,045 | - | 1,109,451 |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | - | 397,142 | 2,200 | 76,721 | 424,747 | 2,250,000 | 21,138 | 43,256 | - | 3,215,204 |
| 4 | C/I NEW CONSTRUCTION (908.24) (E) | - | - | - | - | - | 94,647 | - | - | - | 94,647 |
| 5 | HOME ENERGY CHECK (908.25) (E) | 5,879 | 1,526,948 | 14,310 | 367,021 | 789,133 | - | 105,045 | 152,109 | - | 2,960,445 |
| 6 | BUSINESS ENERGY CHECK (908.28) (E) | - | 157,719 | 2,375 | 2,375 | - | - | 1,238 | 71,538 | - | 235,245 |
| 7 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 21,687 | 764,211 | 25,813 | 614,280 | - | 41,901 | 12,746 | 1,185,813 | - | 2,666,451 |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (D) | - | 84,910 | 2,868 | 68,250 | - | 4,649 | 1,417 | 131,759 | - | 293,853 |
| 9 | QUALIFYING FACILITY (908.42) (E) | 2,992 | 265,700 | - | 50,000 | - | - | - | 50,221 | - | 368,913 |
| 10 | INNOVATION INCENTIVE (908.60) (E) | - | - | - | - | - | 166,250 | - | - | - | 166,250 |
| 11 | TECHNOLOGY DEVELOPMENT (908.65) (E) | - | 55,038 | - | 103,500 | 5,000 | 25,000 | 4,955 | 16,973 | - | 210,466 |
| 12 | STANDBY GENERATION (908.69) (D) | - | 6,811 | 11,209 | 22,040 | - | 539,881 | - | - | - | 579,941 |
| 13 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | - | 10,922 | 20,000 | - | - | 21,000,000 | - | - | - | 21,030,922 |
| 14 | CURTAILABLE SERVICE (908.72 & .73) (D) | - | - | 10,000 | - | - | 665,000 | - | - | - | 675,000 |
| 15 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | - | 881,527 | 136,500 | 192,050 | 325,000 | 30,099,196 | 10,186 | 629,413 | - | 32,273,872 |
| 16 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 324,605 | 902,157 | 7,125 | 2,003,401 | - | - | 66,001 | 159,329 | - | 3,462,618 |
| 17 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 2,438,672 | - | - | - | - | - | - | - | - | 2,438,672 |
| 18 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | - | 4,843 | - | - | - | 716,023 | - | - | - | 720,866 |
| 19 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | - | - | - | 30,500 | - | - | - | - | - | 30,500 |
| 20 | | | | | | | | | | | |
| 21 | NET PROGRAM COSTS | \$ 2,793,835 | \$ 5,368,786 | \$ 236,068 | \$ 3,603,988 | \$ 1,738,876 | \$ 56,267,672 | \$ 243,760 | \$ 2,520,456 | \$ - | \$ 72,773,441 |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | SUMMARY OF DEMAND & ENERGY | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | ENERGY | \$ 30,558 | \$ 3,477,616 | \$ 48,366 | \$ 1,287,747 | \$ 1,413,876 | \$ 3,242,923 | \$ 166,156 | \$ 1,599,955 | \$ - | \$ 11,267,197 |
| 27 | | | | | | | | | | | |
| 28 | DEMAND | 2,763,277 | 1,891,170 | 187,702 | 2,316,241 | 325,000 | 53,024,749 | 77,604 | 920,501 | - | 61,506,244 |
| 29 | | | | | | | | | | | |
| 30 | TOTAL | \$ 2,793,835 | \$ 5,368,786 | \$ 236,068 | \$ 3,603,988 | \$ 1,738,876 | \$ 56,267,672 | \$ 243,760 | \$ 2,520,456 | \$ - | \$ 72,773,441 |

FLORIDA POWER CORPORATION
SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO. (MFJ - 2)
SCHEDULE C - 2
PAGE 4 OF 6
SEPTEMBER 27, 1999

| LINE NO | PROGRAM TITLE | BEGINNING BALANCE | ESTIMATED | | | | | | | | | | | | TOTAL |
|------------|-------------------------------|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | |
| 1 | HOME ENERGY CHECK (908.25) | | | | | | | | | | | | | | |
| 2 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 3 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,615 | 22,615 |
| 4 | DEPRECIATION BASE | | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 15,893 | |
| 5 | | | | | | | | | | | | | | | |
| 6 | DEPRECIATION EXPENSE | | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 265 | 5,248 |
| 7 | | | | | | | | | | | | | | | |
| 8 | CUMULATIVE INVESTMENT | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 4,585 | 4,585 |
| 9 | LESS: ACC. DEPRECIATION | 19,023 | 19,476 | 19,929 | 20,382 | 20,835 | 21,288 | 21,741 | 22,194 | 22,647 | 23,100 | 23,553 | 24,006 | 1,656 | 1,656 |
| 10 | NET INVESTMENT | 8,177 | 7,724 | 7,271 | 6,818 | 6,365 | 5,912 | 5,459 | 5,006 | 4,553 | 4,100 | 3,647 | 3,194 | 2,929 | 2,929 |
| 11 | AVERAGE INVESTMENT | | 7,951 | 7,498 | 7,045 | 6,592 | 6,139 | 5,686 | 5,233 | 4,780 | 4,327 | 3,874 | 3,421 | 3,062 | |
| 12 | RETURN ON AVERAGE INVESTMENT | | 56 | 52 | 49 | 46 | 43 | 39 | 36 | 33 | 30 | 27 | 24 | 21 | 456 |
| 13 | | | | | | | | | | | | | | | |
| 14 | RETURN REQUIREMENTS | | 77 | 72 | 68 | 64 | 59 | 54 | 50 | 46 | 41 | 38 | 33 | 29 | 631 |
| 15 | | | | | | | | | | | | | | | |
| 16 | PROGRAM TOTAL | | \$ 530 | \$ 525 | \$ 521 | \$ 517 | \$ 512 | \$ 507 | \$ 503 | \$ 499 | \$ 494 | \$ 491 | \$ 486 | \$ 294 | \$5,879 |
| 17 | | | | | | | | | | | | | | | |
| 18 | CONSERV PRORAM ADMIN (908.35) | | | | | | | | | | | | | | |
| 19 | INVESTMENT | | \$ 12,050 | \$ 0 | \$ 4,500 | \$ 8,750 | \$ 0 | \$ 0 | \$ 8,750 | \$ 0 | \$ 0 | \$ 8,750 | \$ 0 | \$ 0 | \$42,800 |
| 20 | RETIREMENTS | | 28,217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,217 |
| 21 | DEPRECIATION BASE | | 63,857 | 55,773 | 58,023 | 64,848 | 69,023 | 69,023 | 73,398 | 77,773 | 77,773 | 82,148 | 86,523 | 86,523 | |
| 22 | | | | | | | | | | | | | | | |
| 23 | DEPRECIATION EXPENSE | | 1,064 | 930 | 967 | 1,077 | 1,150 | 1,150 | 1,223 | 1,296 | 1,296 | 1,369 | 1,442 | 1,442 | 14,406 |
| 24 | | | | | | | | | | | | | | | |
| 25 | CUMULATIVE INVESTMENT | 71,940 | 55,773 | 55,773 | 60,273 | 69,023 | 69,023 | 69,023 | 77,773 | 77,773 | 77,773 | 86,523 | 86,523 | 86,523 | 86,523 |
| 26 | LESS: ACC. DEPRECIATION | 29,581 | 2,428 | 3,358 | 4,325 | 5,402 | 6,552 | 7,702 | 8,925 | 10,221 | 11,517 | 12,886 | 14,328 | 15,770 | 15,770 |
| 27 | NET INVESTMENT | 42,359 | 53,345 | 52,415 | 55,948 | 63,621 | 62,471 | 61,321 | 68,848 | 67,552 | 66,256 | 73,637 | 72,195 | 70,753 | 70,753 |
| 28 | AVERAGE INVESTMENT | | 47,852 | 52,880 | 54,182 | 59,785 | 63,046 | 61,896 | 65,085 | 68,200 | 66,904 | 69,947 | 72,916 | 71,474 | |
| 29 | RETURN ON AVERAGE INVESTMENT | | 334 | 369 | 378 | 417 | 440 | 432 | 454 | 476 | 466 | 487 | 508 | 499 | 5,260 |
| 30 | | | | | | | | | | | | | | | |
| 31 | RETURN REQUIREMENTS | | 462 | 511 | 523 | 577 | 609 | 598 | 629 | 659 | 645 | 674 | 703 | 691 | 7,281 |
| 32 | | | | | | | | | | | | | | | |
| 33 | PROGRAM TOTAL | | \$ 1,526 | \$ 1,441 | \$ 1,490 | \$ 1,654 | \$ 1,759 | \$ 1,748 | \$ 1,852 | \$ 1,955 | \$ 1,941 | \$ 2,043 | \$ 2,145 | \$ 2,133 | \$21,687 |
| 34 | | | | | | | | | | | | | | | |
| 35 | QUALIFYING FACILITY (908.42) | | | | | | | | | | | | | | |
| 36 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 37 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DEPRECIATION BASE | | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | |
| 39 | | | | | | | | | | | | | | | |
| 40 | DEPRECIATION EXPENSE | | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 2,532 |
| 41 | | | | | | | | | | | | | | | |
| 42 | CUMULATIVE INVESTMENT | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 |
| 43 | LESS: ACC. DEPRECIATION | 7,440 | 7,651 | 7,862 | 8,073 | 8,284 | 8,495 | 8,706 | 8,917 | 9,128 | 9,339 | 9,550 | 9,761 | 9,972 | 9,972 |
| 44 | NET INVESTMENT | 5,217 | 5,006 | 4,795 | 4,584 | 4,373 | 4,162 | 3,951 | 3,740 | 3,529 | 3,318 | 3,107 | 2,896 | 2,685 | 2,685 |
| 45 | AVERAGE INVESTMENT | | 5,112 | 4,901 | 4,690 | 4,479 | 4,268 | 4,057 | 3,846 | 3,635 | 3,424 | 3,213 | 3,002 | 2,791 | |
| 46 | RETURN ON AVERAGE INVESTMENT | | 36 | 34 | 33 | 31 | 30 | 28 | 26 | 26 | 24 | 23 | 21 | 20 | 332 |
| 47 | | | | | | | | | | | | | | | |
| 48 | RETURN REQUIREMENTS | | 50 | 47 | 46 | 43 | 41 | 39 | 36 | 36 | 33 | 32 | 29 | 28 | 460 |
| 49 | | | | | | | | | | | | | | | |
| 50 | PROGRAM TOTAL | | \$ 281 | \$ 258 | \$ 267 | \$ 254 | \$ 252 | \$ 250 | \$ 247 | \$ 247 | \$ 244 | \$ 243 | \$ 240 | \$ 239 | \$2,992 |

FPSC DOCKET NO. 990002-EG*
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ-2)
SCHEDULE C-2
PAGE 5 OF 6
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE | BEGINNING BALANCE | ESTIMATED | | | | | | | | | | | |
|----------|---|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 |
| 1 | RES ENERGY MANGMNT-EQUIP SVC (908.75) (D) | | | | | | | | | | | | | |
| 2 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 3 | RETIREMENTS | | 202,554 | 1,023,709 | 2,930,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,157,123 |
| 4 | DEPRECIATION BASE | | 4,584,980 | 3,971,829 | 1,894,544 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | |
| 5 | | | | | | | | | | | | | | |
| 6 | DEPRECIATION EXPENSE | | 76,416 | 66,197 | 33,242 | 8,819 | 8,819 | 8,819 | 8,819 | 8,819 | 8,819 | 8,819 | 8,819 | 255,226 |
| 7 | | | | | | | | | | | | | | |
| 8 | CUMULATIVE INVESTMENT | 4,886,237 | 4,483,683 | 3,459,974 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 | 529,114 |
| 9 | LESS: ACC. DEPRECIATION | 3,900,161 | 3,774,023 | 2,818,511 | (81,107) | (72,288) | (83,469) | (54,850) | (45,831) | (37,012) | (28,183) | (19,374) | (10,555) | (1,736) |
| 10 | NET INVESTMENT | 786,076 | 709,660 | 643,463 | 810,221 | 601,402 | 592,583 | 583,784 | 574,945 | 566,126 | 557,307 | 548,488 | 539,669 | 530,850 |
| 11 | AVERAGE INVESTMENT | | 747,868 | 678,362 | 626,842 | 605,812 | 596,993 | 588,174 | 579,355 | 570,536 | 561,717 | 552,898 | 544,079 | 535,260 |
| 12 | RETURN ON AVERAGE INVESTMENT | | 5,216 | 4,719 | 4,373 | 4,226 | 4,164 | 4,103 | 4,041 | 3,979 | 3,918 | 3,856 | 3,795 | 3,734 |
| 13 | | | | | | | | | | | | | | |
| 14 | RETURN REQUIREMENTS | | 7,220 | 6,532 | 6,053 | 5,849 | 5,764 | 5,679 | 5,593 | 5,508 | 5,423 | 5,337 | 5,253 | 5,168 |
| 15 | | | | | | | | | | | | | | |
| 16 | PROGRAM TOTAL | | \$ 83,636 | \$ 72,729 | \$ 39,295 | \$ 14,668 | \$ 14,583 | \$ 14,498 | \$ 14,412 | \$ 14,327 | \$ 14,242 | \$ 14,156 | \$ 14,072 | \$ 13,987 |
| 17 | | | | | | | | | | | | | | |
| 18 | UNUSED | | | | | | | | | | | | | |
| 19 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 20 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | | |
| 23 | DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 24 | | | | | | | | | | | | | | |
| 25 | CUMULATIVE INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 26 | LESS: ACC. DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 27 | NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 28 | AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETURN ON AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 30 | | | | | | | | | | | | | | |
| 31 | RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 32 | | | | | | | | | | | | | | |
| 33 | PROGRAM TOTAL | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 34 | | | | | | | | | | | | | | |
| 35 | UNUSED | | | | | | | | | | | | | |
| 36 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 37 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | | | | | | | | | | | | | |
| 40 | DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 41 | | | | | | | | | | | | | | |
| 42 | CUMULATIVE INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 43 | LESS: ACC. DEPRECIATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 44 | NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 45 | AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | RETURN ON AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 47 | | | | | | | | | | | | | | |
| 48 | RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 49 | | | | | | | | | | | | | | |
| 50 | PROGRAM TOTAL | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |

FLORIDA POWER CORPORATION
SCHEDULE OF ESTIMATED INVESTMENT, AMORTIZATION & RETURN
ON LOAD CONTROL EQUIPMENT
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO. _____ (MFJ - 2)
SCHEDULE C - 2
PAGE 6 OF 6
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE | BEGINNING BALANCE | ESTIMATED | | | | | | | | | | | | TOTAL |
|----------|---------------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| | | | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | |
| 1 | LOAD MANAGEMENT SWITCHES (908.80) (D) | | | | | | | | | | | | | | |
| 2 | LOAD CONTROL RECEIVERS, SWITCHES, | | | | | | | | | | | | | | |
| 3 | AND HARDWARE - INVESTMENT | | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$1,054,000 |
| 4 | RETIREMENTS | | 125,042 | 143,149 | 435,348 | 85,393 | 122,177 | 44,669 | 205,485 | 214,697 | 86,856 | 269,942 | 226,201 | 367,664 | 2,286,623 |
| 5 | AMORTIZATION BASE | | 10,418,065 | 10,386,969 | 10,155,221 | 10,007,650 | 10,017,065 | 9,991,142 | 9,969,065 | 9,861,974 | 9,778,696 | 9,713,299 | 9,568,227 | 9,328,795 | |
| 6 | | | | | | | | | | | | | | | |
| 7 | AMORTIZATION EXPENSE | | 173,635 | 173,116 | 169,254 | 166,798 | 166,951 | 166,519 | 166,151 | 164,367 | 162,979 | 161,889 | 159,471 | 155,480 | 1,986,610 |
| 8 | | | | | | | | | | | | | | | |
| 9 | CUMULATIVE INVESTMENT | 10,406,336 | 10,429,794 | 10,344,145 | 9,966,297 | 10,049,404 | 9,984,727 | 9,997,558 | 9,940,573 | 9,783,376 | 9,774,020 | 9,652,578 | 9,483,877 | 9,173,713 | 9,173,713 |
| 10 | LESS: ACC. AMORTIZATION | 6,051,628 | 6,100,221 | 6,130,188 | 5,864,094 | 5,965,499 | 6,010,273 | 6,132,123 | 6,092,789 | 6,042,459 | 6,138,582 | 6,030,529 | 5,963,799 | 5,751,615 | 5,751,615 |
| 11 | NET INVESTMENT | 4,354,708 | 4,329,573 | 4,213,957 | 4,102,203 | 4,083,905 | 3,974,454 | 3,865,435 | 3,847,784 | 3,740,917 | 3,635,438 | 3,622,049 | 3,520,078 | 3,422,098 | 3,422,098 |
| 12 | AVERAGE INVESTMENT | | 4,342,140 | 4,271,765 | 4,158,060 | 4,093,054 | 4,029,179 | 3,919,944 | 3,856,609 | 3,794,350 | 3,688,177 | 3,628,743 | 3,571,063 | 3,471,068 | |
| 13 | RETURN ON AVERAGE INVESTMENT | | 30,287 | 29,795 | 29,002 | 28,549 | 28,103 | 27,341 | 26,900 | 26,465 | 25,725 | 25,311 | 24,909 | 24,211 | 326,598 |
| 14 | | | | | | | | | | | | | | | |
| 15 | RETURN REQUIREMENTS | | 41,922 | 41,241 | 40,143 | 39,516 | 38,899 | 37,844 | 37,234 | 36,632 | 35,607 | 35,034 | 34,478 | 33,512 | 452,062 |
| 16 | | | | | | | | | | | | | | | |
| 17 | TOTAL AMORTIZATION AND RETURN | | \$ 215,557 | \$ 214,357 | \$ 209,397 | \$ 206,314 | \$ 205,850 | \$ 204,363 | \$ 203,365 | \$ 200,999 | \$ 198,586 | \$ 196,923 | \$ 193,949 | \$ 188,992 | \$2,438,672 |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | SUMMARY OF DEMAND & ENERGY: | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | |
| 22 | ENERGY | | \$ 2,317 | \$ 2,224 | \$ 2,268 | \$ 2,425 | \$ 2,523 | \$ 2,505 | \$ 2,602 | \$ 2,701 | \$ 2,679 | \$ 2,777 | \$ 2,871 | \$ 2,666 | \$ 30,558 |
| 23 | | | | | | | | | | | | | | | |
| 24 | DEMAND | | 299,193 | 287,086 | 248,692 | 220,982 | 220,433 | 218,861 | 217,797 | 215,326 | 212,828 | 211,079 | 208,021 | 202,979 | 2,763,277 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL DEPRECIATION AND RETURN | | \$ 301,510 | \$ 289,310 | \$ 250,960 | \$ 223,407 | \$ 222,956 | \$ 221,366 | \$ 220,399 | \$ 218,027 | \$ 215,507 | \$ 213,856 | \$ 210,892 | \$ 205,645 | \$ 2,793,835 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY, AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION
CONSERVATION PROGRAM COSTS
JANUARY through AUGUST, 1999 ACTUAL
SEPTEMBER through DECEMBER, 1999 ESTIMATED

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 2)
SCHEDULE C - 3
PAGE 1 OF 9
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE | DEPRECIATION AMORTIZATION & RETURN | OPERATING AND MAINTENANCE COSTS | | | | | | PROGRAM REVENUES (CREDITS) | TOTAL |
|----------|---------------------------------------|------------------------------------|---------------------------------|----------|------------------|----------------------|-------------|------------|----------------------------|-------|
| | | | PAYROLL & BENEFITS | VEHICLES | OUTSIDE SERVICES | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OTHER | |
| 1 | BETTER BUSINESS (908.15) | | | | | | | | | |
| 2 | A. ACTUAL | \$ - | \$ 19,795 | \$ 1,578 | \$ - | \$ - | \$ - | \$ 71,951 | \$ 100 | \$ - |
| 3 | B. ESTIMATED | - | 7,762 | 65,844 | - | - | - | - | 201 | - |
| 4 | | | | | | | | | | |
| 5 | C. TOTAL | - | 27,557 | 67,422 | - | - | - | 71,951 | 301 | - |
| 6 | | | | | | | | | | |
| 7 | GAS DEMONSTRATION (908.17) | | | | | | | | | |
| 8 | A. ACTUAL | - | 3,672 | - | - | - | - | - | - | - |
| 9 | B. ESTIMATED | - | - | - | - | - | - | - | - | - |
| 10 | | | | | | | | | | |
| 11 | C. TOTAL | - | 3,672 | - | - | - | - | - | - | - |
| 12 | | | | | | | | | | |
| 13 | RESIDENTIAL NEW CONSTRUCTION (908.22) | | | | | | | | | |
| 14 | A. ACTUAL | - | 208,136 | 12,106 | 15,862 | 6,527 | 39,435 | 101,700 | 20,084 | - |
| 15 | B. ESTIMATED | - | 98,477 | 6,566 | 37,688 | 128 | 71,680 | 80,000 | 19,957 | - |
| 16 | | | | | | | | | | |
| 17 | C. TOTAL | - | 306,613 | 18,672 | 53,550 | 6,655 | 111,115 | 181,700 | 40,021 | - |
| 18 | | | | | | | | | | |
| 19 | HOME ENERGY IMPROVEMENT (908.23) | | | | | | | | | |
| 20 | A. ACTUAL | - | 269,365 | 12,900 | 44,145 | 2,210 | 158,664 | 1,523,072 | 16,323 | (730) |
| 21 | B. ESTIMATED | - | 88,979 | 7,890 | 17,352 | 400 | 43,249 | 800,000 | 22,890 | - |
| 22 | | | | | | | | | | |
| 23 | C. TOTAL | - | 358,344 | 20,790 | 61,497 | 2,610 | 201,913 | 2,323,072 | 39,213 | (730) |
| 24 | | | | | | | | | | |
| 25 | COMM / IND NEW CONSTRUCTION (908.24) | | | | | | | | | |
| 26 | A. ACTUAL | - | 220 | 8 | - | - | - | - | 112 | - |
| 27 | B. ESTIMATED | - | 426 | - | - | - | - | 40,000 | - | - |
| 28 | | | | | | | | | | |
| 29 | C. TOTAL | - | 646 | 8 | - | - | - | 40,000 | 112 | - |
| 30 | | | | | | | | | | |
| 31 | HOME ENERGY CHECK (908.25) | | | | | | | | | |
| 32 | A. ACTUAL | 3,866 | 924,898 | 60,467 | 150,731 | 31,806 | 152,281 | - | 54,437 | 3,565 |
| 33 | B. ESTIMATED | 2,164 | 461,291 | 43,232 | 55,542 | 2,670 | 61,204 | - | 73,159 | - |
| 34 | | | | | | | | | | |
| 35 | C. TOTAL | 6,030 | 1,386,189 | 103,699 | 206,273 | 34,476 | 213,485 | - | 127,596 | 3,565 |

FLORIDA POWER CORPORATION
CONSERVATION PROGRAM COSTS
JANUARY through AUGUST, 1999 ACTUAL
SEPTEMBER through DECEMBER, 1999 ESTIMATED

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO. _____ (MFJ - 2)
SCHEDULE C - 3
PAGE 2 OF 9
SEPTEMBER 27, 1999

| LINE NO. | PROGRAM TITLE | DEPRECIATION AMORTIZATION & RETURN | OPERATING AND MAINTENANCE COSTS | | | | | | PROGRAM REVENUES (CREDITS) | TOTAL |
|-------------|-----------------------------------|--|---------------------------------|----------|---------------------|-------------------------|-------------|------------|----------------------------------|-----------|
| | | | PAYROLL & BENEFITS | VEHICLES | OUTSIDE SERVICES | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OTHER | |
| 1 | BUSINESS ENERGY CHECK (908.28) | | | | | | | | | |
| 2 | A. ACTUAL | - | 76,519 | 5,619 | 608 | 37 | - | - | 4,339 | 87,122 |
| 3 | B. ESTIMATED | - | 114,627 | 8,077 | 836 | 955 | - | - | 6,190 | 130,685 |
| 4 | | | | | | | | | | |
| 5 | C. TOTAL | - | 191,146 | 13,696 | 1,444 | 992 | - | - | 10,529 | 217,807 |
| 6 | | | | | | | | | | |
| 7 | QUALIFYING FACILITY (908.42) | | | | | | | | | |
| 8 | A. ACTUAL | 2,222 | 226,263 | 884 | 5,883 | 1,169 | - | - | 31,109 | 267,530 |
| 9 | B. ESTIMATED | 1,063 | 84,376 | 419 | 1,000,000 | - | - | - | 13,468 | 1,099,326 |
| 10 | | | | | | | | | | |
| 11 | C. TOTAL | 3,285 | 310,639 | 1,303 | 1,005,883 | 1,169 | - | - | 44,577 | 1,366,856 |
| 12 | | | | | | | | | | |
| 13 | INNOVATION INCENTIVE (908.60) | | | | | | | | | |
| 14 | A. ACTUAL | - | - | - | - | - | - | - | - | - |
| 15 | B. ESTIMATED | - | 7,396 | 672 | - | - | - | 58,336 | - | 66,404 |
| 16 | | | | | | | | | | |
| 17 | C. TOTAL | - | 7,396 | 672 | - | - | - | 58,336 | - | 66,404 |
| 18 | | | | | | | | | | |
| 19 | TECHNOLOGY DEVELOPMENT (908.65) | | | | | | | | | |
| 20 | A. ACTUAL | - | 14,338 | 449 | 58,088 | 2,545 | - | 3,116 | 6,131 | 84,667 |
| 21 | B. ESTIMATED | - | 4,779 | 97 | 34,100 | 1,754 | - | 16,672 | 4,826 | 62,228 |
| 22 | | | | | | | | | | |
| 23 | C. TOTAL | - | 19,117 | 546 | 92,188 | 4,299 | - | 19,788 | 10,957 | 146,895 |
| 24 | | | | | | | | | | |
| 25 | STANDBY GENERATION (908.68 & .69) | | | | | | | | | |
| 26 | A. ACTUAL | - | 10,982 | 811 | 3,680 | 10,342 | - | 215,415 | 6,222 | 247,452 |
| 27 | B. ESTIMATED | - | 1,073 | - | 7,736 | 3,936 | - | 189,432 | - | 202,177 |
| 28 | | | | | | | | | | |
| 29 | C. TOTAL | - | 12,055 | 811 | 11,416 | 14,278 | - | 404,847 | 6,222 | 449,629 |

FPSC DOCKET NO. 990002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ-2)
SCHEDULE C - 3
PAGE 3 OF 9
SEPTEMBER 27, 1999

[illegible]

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|---------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | |
| 1 QUALIFYING FACILITY | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 2,532 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 |
| 9 LESS: ACC. NET DEPR | 4,908 | 5,119 | 5,330 | 5,541 | 5,752 | 5,963 | 6,174 | 6,385 | 6,596 | 6,807 | 7,018 | 7,229 | 7,440 | 7,440 |
| 10 NET INVESTMENT | 7,749 | 7,538 | 7,327 | 7,116 | 6,905 | 6,694 | 6,483 | 6,272 | 6,061 | 5,850 | 5,639 | 5,428 | 5,217 | 5,217 |
| 11 AVERAGE INVESTMENT | | 7,844 | 7,433 | 7,222 | 7,011 | 6,800 | 6,589 | 6,378 | 6,167 | 5,956 | 5,745 | 5,534 | 5,323 | |
| 12 RETURN ON AVG INVEST | | 54 | 52 | 51 | 49 | 47 | 46 | 44 | 43 | 41 | 41 | 39 | 37 | 544 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 75 | 72 | 70 | 68 | 65 | 64 | 61 | 59 | 57 | 57 | 54 | 51 | 753 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 286 | 283 | 281 | 279 | 276 | 275 | 272 | 270 | 268 | 268 | 265 | 262 | 3,285 |
| 17 | | | | | | | | | | | | | | |
| 18 UNUSED | | | | | | | | | | | | | | |
| 19 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | | | | | | | | | | | | | | |
| 35 LOAD MANAGEMENT ASSETS | | | | | | | | | | | | | | |
| 36 INVESTMENTS | | 22,545 | 443,555 | 8,728 | 554 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 475,380 |
| 37 RETIREMENTS | | 0 | 2,946 | 0 | 0 | 0 | 0 | 0 | 0 | 357,146 | 228,026 | 319,778 | 209,427 | 1,117,323 |
| 38 DEPRECIATION BASE | | 5,339,453 | 5,571,030 | 5,795,697 | 5,800,337 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,622,041 | 5,329,455 | 5,055,553 | 4,790,951 | |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | | 88,991 | 92,851 | 96,595 | 96,672 | 96,677 | 96,677 | 96,677 | 96,677 | 93,701 | 88,824 | 84,259 | 79,849 | 1,108,450 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 5,328,180 | 5,350,725 | 5,791,334 | 5,800,060 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,800,614 | 5,443,468 | 5,215,442 | 4,895,664 | 4,686,237 | 4,686,237 |
| 43 LESS: ACC. NET DEPR | 3,909,034 | 3,998,025 | 4,087,930 | 4,184,525 | 4,281,197 | 4,377,874 | 4,474,551 | 4,571,228 | 4,667,905 | 4,404,460 | 4,265,258 | 4,029,739 | 3,900,161 | 3,900,161 |
| 44 NET INVESTMENT | 1,419,146 | 1,352,700 | 1,703,404 | 1,615,535 | 1,519,417 | 1,422,740 | 1,326,063 | 1,229,386 | 1,132,709 | 1,039,008 | 950,184 | 865,925 | 786,076 | 786,076 |
| 45 AVERAGE INVESTMENT | | 1,385,923 | 1,528,052 | 1,659,470 | 1,567,476 | 1,471,079 | 1,374,402 | 1,277,725 | 1,181,048 | 1,085,859 | 994,596 | 908,055 | 826,001 | |
| 46 RETURN ON AVG INVEST | | 9,666 | 10,658 | 11,574 | 10,933 | 10,261 | 9,586 | 8,912 | 8,238 | 7,574 | 6,938 | 6,333 | 5,761 | 106,434 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | | 13,379 | 14,753 | 16,020 | 15,133 | 14,203 | 13,269 | 12,336 | 11,403 | 10,484 | 9,603 | 8,766 | 7,974 | 147,323 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | | 102,370 | 107,604 | 112,615 | 111,805 | 110,880 | 109,946 | 109,013 | 108,080 | 104,185 | 98,427 | 93,025 | 87,823 | 1,255,773 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0168867 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|---------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|-----------|
| | | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | |
| 1 HOME ENERGY CHECK | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 4,585 | 0 | 0 | 0 | 0 | 0 | 0 | 4,585 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 24,908 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | | 377 | 377 | 377 | 377 | 377 | 415 | 453 | 453 | 453 | 453 | 453 | 453 | 5,018 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 22,615 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 |
| 9 LESS: ACC. NET DEPR | 14,005 | 14,382 | 14,759 | 15,136 | 15,513 | 15,890 | 16,305 | 16,758 | 17,211 | 17,664 | 18,117 | 18,570 | 19,023 | 19,023 |
| 10 NET INVESTMENT | 8,610 | 8,233 | 7,856 | 7,479 | 7,102 | 6,725 | 10,895 | 10,442 | 9,989 | 9,536 | 9,083 | 8,630 | 8,177 | 8,177 |
| 11 AVERAGE INVESTMENT | | 8,422 | 8,045 | 7,668 | 7,291 | 6,914 | 8,810 | 10,669 | 10,216 | 9,763 | 9,310 | 8,857 | 8,404 | |
| 12 RETURN ON AVG INVEST | | 59 | 56 | 54 | 51 | 48 | 62 | 75 | 72 | 68 | 65 | 62 | 59 | 731 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 82 | 77 | 75 | 70 | 66 | 86 | 104 | 100 | 94 | 90 | 86 | 82 | 1,012 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 459 | 454 | 452 | 447 | 443 | 501 | 557 | 553 | 547 | 543 | 539 | 535 | 6,030 |
| 17 | | | | | | | | | | | | | | |
| 18 CONSERV. PROGRAM ADMIN | | | | | | | | | | | | | | |
| 19 INVESTMENTS | | 0 | 0 | 0 | 4,425 | 0 | 0 | 10,074 | 0 | 4,691 | 4,691 | 4,691 | 4,699 | 33,271 |
| 20 RETIREMENTS | | 0 | 10,779 | 0 | 0 | 0 | 0 | 0 | 5,239 | 0 | 0 | 1,614,271 | 0 | 1,630,289 |
| 21 DEPRECIATION BASE | | 1,668,958 | 1,663,569 | 1,658,179 | 1,650,392 | 1,662,604 | 1,662,604 | 1,667,641 | 1,670,059 | 1,669,785 | 1,674,476 | 872,031 | 69,591 | |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | | 27,816 | 27,726 | 27,636 | 27,673 | 27,710 | 27,710 | 27,794 | 27,834 | 27,830 | 27,908 | 14,534 | 1,160 | 293,331 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 1,668,958 | 1,668,958 | 1,658,179 | 1,658,179 | 1,662,604 | 1,662,604 | 1,662,604 | 1,672,678 | 1,667,439 | 1,672,130 | 1,676,821 | 67,241 | 71,940 | 71,940 |
| 26 LESS: ACC. NET DEPR | 1,386,539 | 1,394,355 | 1,411,302 | 1,438,938 | 1,466,611 | 1,494,321 | 1,522,031 | 1,549,825 | 1,572,420 | 1,600,250 | 1,628,158 | 28,421 | 29,581 | 29,581 |
| 27 NET INVESTMENT | 302,419 | 274,603 | 246,877 | 219,241 | 195,993 | 168,283 | 140,573 | 122,853 | 95,019 | 71,880 | 48,663 | 38,820 | 42,359 | 42,359 |
| 28 AVERAGE INVESTMENT | | 288,511 | 280,740 | 233,059 | 207,617 | 182,138 | 154,428 | 131,713 | 108,936 | 83,450 | 60,272 | 43,742 | 40,590 | |
| 29 RETURN ON AVG INVEST | | 2,012 | 1,818 | 1,625 | 1,448 | 1,270 | 1,077 | 919 | 760 | 582 | 420 | 305 | 283 | 12,519 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 2,785 | 2,516 | 2,249 | 2,004 | 1,758 | 1,491 | 1,272 | 1,052 | 806 | 581 | 422 | 392 | 17,328 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 30,601 | 30,242 | 29,885 | 29,677 | 29,468 | 29,201 | 29,066 | 28,886 | 28,636 | 28,489 | 14,956 | 1,552 | 310,659 |
| 34 | | | | | | | | | | | | | | |
| 35 UNUSED | | | | | | | | | | | | | | |
| 36 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 46 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .066975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|-------------|----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | |
| 1 | LOAD MANAGEMENT | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | LOAD CONTROL RECEIVERS, SWITCHES | | | | | | | | | | | | | |
| 4 | & HARDWARE - INVESTMENTS | 15,560 | 10,954 | 19,012 | 28,618 | 7,350 | 27,108 | 26,796 | 16,917 | 82,567 | 82,567 | 82,567 | 82,563 | 482,599 |
| 5 | RETIREMENTS | 313,501 | 205,328 | 306,665 | 122,535 | 132,106 | 274,093 | 340,183 | 308,166 | 286,333 | 181,915 | 240,766 | 151,312 | 2,862,903 |
| 6 | AMORTIZATION BASE | 12,637,670 | 12,391,512 | 12,150,499 | 11,959,714 | 11,850,377 | 11,664,506 | 11,384,320 | 11,082,002 | 10,834,495 | 10,682,938 | 10,554,164 | 10,440,700 | |
| 7 | | | | | | | | | | | | | | |
| 8 | AMORTIZATION EXPENSE | 210,628 | 206,526 | 202,509 | 199,329 | 197,507 | 194,409 | 189,739 | 184,700 | 180,575 | 178,049 | 175,903 | 174,012 | 2,293,886 |
| 9 | | | | | | | | | | | | | | |
| 10 | CUMULATIVE INVEST. | 12,786,640 | 12,488,699 | 12,294,325 | 12,006,672 | 11,912,755 | 11,787,999 | 11,541,014 | 11,227,627 | 10,936,378 | 10,732,612 | 10,633,264 | 10,475,065 | 10,406,336 |
| 11 | LESS: ACC. AMORT. | 6,620,645 | 6,517,772 | 6,518,970 | 6,414,814 | 6,491,608 | 6,557,009 | 6,477,325 | 6,326,881 | 6,203,415 | 6,097,667 | 6,093,791 | 6,028,928 | 6,051,628 |
| 12 | NET INVESTMENT | 6,165,995 | 5,970,927 | 5,775,355 | 5,591,858 | 5,421,147 | 5,230,990 | 5,063,689 | 4,900,746 | 4,732,963 | 4,634,955 | 4,539,473 | 4,446,137 | 4,354,708 |
| 13 | AVERAGE INVESTMENT | 6,068,461 | 5,873,141 | 5,683,607 | 5,506,503 | 5,326,069 | 5,147,339 | 4,982,217 | 4,816,854 | 4,683,959 | 4,587,214 | 4,492,805 | 4,400,422 | 4,29,441 |
| 14 | RETURN ON AVG. INVEST. | 42,327 | 40,965 | 39,643 | 38,408 | 37,150 | 35,903 | 34,751 | 33,597 | 32,671 | 31,996 | 31,337 | 30,693 | 429,413 |
| 15 | | | | | | | | | | | | | | |
| 16 | RETURN REQUIREMENTS | 58,587 | 56,702 | 54,872 | 53,163 | 51,421 | 49,695 | 48,101 | 46,504 | 45,222 | 44,287 | 43,375 | 42,484 | 594,413 |
| 17 | | | | | | | | | | | | | | |
| 18 | PROGRAM TOTAL | 269,215 | 263,228 | 257,381 | 252,492 | 248,928 | 244,104 | 237,840 | 231,204 | 225,797 | 222,336 | 219,278 | 216,496 | 2,888,299 |

NOTE DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667
 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING
 A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE
 FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED
 USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

LINE

| NO. | PROGRAM TITLE | ACTUAL | | | | | | | | | | ESTIMATE | | TOTAL |
|-----|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | |
| 1 | BETTER BUSINESS (908.15) | 18,416 | 22,235 | 3,601 | 3,715 | 21,106 | 15,777 | 7,443 | 1,131 | 18,442 | 18,442 | 18,442 | 18,481 | 167,231 |
| 2 | GAS DEMONSTRATION (908.17) | 0 | 0 | 0 | 0 | 0 | 0 | 1,101 | 2,571 | 0 | 0 | 0 | 0 | 3,672 |
| 3 | RESIDENTIAL NEW CONSTRUCTION (908.22) | 36,842 | 45,752 | 51,137 | 71,619 | 38,255 | 61,345 | 46,578 | 52,302 | 78,572 | 78,572 | 78,572 | 78,780 | 718,326 |
| 4 | HOME ENERGY IMPROVEMENT (908.23) | 189,797 | 214,396 | 226,497 | 233,656 | 223,011 | 292,386 | 386,980 | 259,956 | 271,149 | 236,463 | 236,463 | 236,685 | 3,007,439 |
| 5 | COMM / IND NEW CONSTRUCTION (908.24) | 184 | 60 | 14 | (6) | 119 | (31) | 0 | 0 | 10,105 | 10,105 | 10,105 | 10,111 | 40,766 |
| 6 | HOME ENERGY CHECK (908.25) | 109,009 | 132,205 | 203,346 | 184,387 | 170,965 | 228,730 | 158,591 | 191,253 | 226,161 | 157,594 | 157,590 | 157,917 | 2,077,748 |
| 7 | BUSINESS ENERGY CHECK (908.28) | 6,894 | 7,489 | 10,224 | 11,216 | 13,725 | 11,673 | 13,704 | 12,197 | 32,625 | 32,625 | 32,625 | 32,810 | 217,807 |
| 8 | QUALIFYING FACILITY (908.42) | 19,457 | 27,724 | 30,534 | 41,704 | 41,053 | 40,805 | 30,452 | 36,001 | 24,823 | 1,024,823 | 24,820 | 24,860 | 1,366,856 |
| 9 | INNOVATION INCENTIVE (908.60) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,597 | 16,597 | 16,597 | 16,613 | 66,404 |
| 10 | TECHNOLOGY DEVELOPMENT (908.65) | 2,451 | 3,062 | 2,006 | 7,302 | 1,890 | 17,557 | 14,059 | 36,540 | 9,286 | 34,286 | 9,286 | 9,370 | 146,895 |
| 11 | STANDBY GENERATION (908.68 & .69) | 38,817 | 32,924 | 31,242 | 29,948 | 34,012 | 26,501 | 21,755 | 32,253 | 50,540 | 50,540 | 50,540 | 50,557 | 449,629 |
| 12 | INTERRUPT LOAD MANAGEMENT (908.70 & .71) | 1,660,904 | 1,819,052 | 1,663,895 | 1,746,585 | 1,578,341 | 1,598,166 | 1,670,509 | 1,689,998 | 1,752,766 | 1,752,766 | 1,752,766 | 1,752,775 | 20,438,523 |
| 13 | CURTAIL LOAD MANAGEMENT (908.72 & .73) | 55,602 | 44,479 | 50,977 | 46,871 | 52,928 | 49,664 | 51,731 | 47,332 | 59,999 | 59,999 | 59,999 | 60,011 | 639,592 |
| 14 | RESIDENTIAL LOAD MANAGEMENT (908.75, .76, .77, .78 & .79) | 3,427,891 | 2,641,033 | 3,011,516 | 2,632,054 | 2,864,323 | 3,388,059 | 3,329,760 | 3,663,414 | 3,675,341 | 3,355,792 | 3,104,736 | 3,212,193 | 38,306,112 |
| 15 | COMMERCIAL LOAD MANAGEMENT (908.85, .86 & .87) | 57,165 | 51,109 | 44,468 | 68,091 | 56,746 | 57,780 | 57,495 | 66,296 | 62,860 | 62,860 | 62,860 | 62,888 | 710,818 |
| 16 | CONSERVATION PROGRAM ADMIN (908.35) | 136,051 | 181,956 | 191,790 | 217,641 | 171,508 | 230,286 | 150,025 | 158,951 | 233,476 | 233,354 | 219,796 | 207,038 | 2,331,872 |
| 17 | TOTAL ALL PROGRAMS | 5,759,480 | 5,223,476 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,498 | 5,940,183 | 6,250,195 | 6,522,742 | 7,124,818 | 5,835,197 | 5,931,089 | 70,689,490 |
| 18 | | | | | | | | | | | | | | |
| 19 | LESS: BASE RATE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | |
| 21 | NET RECOVERABLE (CT-3, PAGE 2) | 5,759,480 | 5,223,476 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,498 | 5,940,183 | 6,250,195 | 6,522,742 | 7,124,818 | 5,835,197 | 5,931,089 | 70,689,490 |

* GROSS EXPENDITURES ONLY. AUDIT PROGRAM REVENUES ARE ACCOUNTED FOR IN CALCULATION OF TRUE-UP SCHEDULE CT-3, PAGE 2 OF 3.

FLORIDA POWER CORPORATION
 ENERGY CONSERVATION ADJUSTMENT
 CALCULATION OF TRUE-UP
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL FOR THE PERIOD |
|---|-------------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|----------------------|
| | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 | |
| 1A BETTER BUSINESS (908.15) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1B HOME ENERGY IMPROVEMENT (908.23) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 730 | 0 | 0 | 0 | 0 | 730 |
| 1C HOME ENERGY CHECK (908.25) | 0 | 195 | (1,858) | 63 | 44 | 195 | (994) | (1,210) | 0 | 0 | 0 | 0 | (3,565) |
| 1D SUBTOTAL - FEES | 0 | 195 | (1,858) | 63 | 44 | 195 | (994) | (480) | 0 | 0 | 0 | 0 | (2,835) |
| 2 CONSERVATION CLAUSE REVENUES | 6,511,547 | 5,534,455 | 5,705,792 | 6,053,036 | 6,473,619 | 7,290,051 | 8,009,836 | 9,249,894 | 8,439,357 | 7,541,610 | 6,327,574 | 6,397,003 | 83,533,775 |
| 2A CURRENT PERIOD GRT REFUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | 6,511,547 | 5,534,650 | 5,703,935 | 6,053,099 | 6,473,663 | 7,290,246 | 8,008,842 | 9,249,414 | 8,439,357 | 7,541,610 | 6,327,574 | 6,397,003 | 83,530,940 |
| 4 PRIOR PSC APPROVED ECCR TRUE-UP OVER/(UNDER) | (1,359,603) | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,253 | 1,622,948 |
| 5 CONSERVATION REVENUES APPLICABLE TO PERIOD | 6,646,792 | 5,669,895 | 5,839,180 | 6,188,344 | 6,608,908 | 7,425,491 | 8,144,087 | 9,384,659 | 8,574,602 | 7,676,855 | 6,462,819 | 6,532,256 | 85,153,888 |
| 6 CONSERVATION EXPENSES (CT-3, PAGE 1, LINE 73) | 5,759,480 | 5,223,476 | 5,521,247 | 5,294,783 | 5,267,782 | 6,018,498 | 5,940,183 | 6,250,195 | 6,522,742 | 7,124,818 | 5,835,197 | 5,931,089 | 70,689,490 |
| 7 TRUE-UP THIS PERIOD (O)/U | (887,312) | (446,419) | (317,933) | (893,561) | (1,341,126) | (1,406,993) | (2,203,904) | (3,134,464) | (2,051,860) | (552,037) | (627,622) | (601,167) | (14,464,398) |
| 8 CURRENT PERIOD INTEREST | 3,979 | 1,835 | 855 | (1,044) | (4,994) | (10,254) | (17,585) | (29,110) | (40,539) | (45,553) | (47,741) | (50,046) | (240,197) |
| 9 ADJUSTMENTS PER AUDIT \ RDC Order | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF MONTH (O)/U | 1,359,603 | 611,514 | 302,175 | 120,343 | (639,018) | (1,849,893) | (3,131,895) | (5,218,139) | (8,246,467) | (10,203,621) | (10,665,966) | (11,206,084) | 1,359,603 |
| 10 A CURRENT PERIOD GRT REFUNDED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) Repro 4/94-10/94 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,245 | 135,253 | 1,622,948 |
| 12 END OF PERIOD NET TRUE-UP | 611,514 | 302,175 | 120,343 | (639,018) | (1,849,893) | (3,131,895) | (5,218,139) | (8,246,467) | (10,203,621) | (10,665,966) | (11,206,084) | (11,722,044) | (11,722,044) |

SUMMARY ENERGY & DEMAND

| | | 12 Month Period Ended December 2000 | |
|-----------------------------|--|--|-----------------|
| | | FORECAST | RATIO |
| ENERGY | | \$ 11,267,197 | 14.91% |
| DEMAND | | \$ 61,506,244 | 85.09% |
| REVENUE DECOUPLING | | | 2,982,551 |
| TOTAL (Over)/Under recovery | | \$ 72,773,441 | 100.00% |
| | | | (\$ 11,722,044) |

FLORIDA POWER CORPORATION

CALCULATION OF INTEREST PROVISION
 FOR THE PERIOD JANUARY 1999 THROUGH DECEMBER 1999

| LINE NO. | ACTUAL | | | | | | | | ESTIMATE | | | |
|--|------------------|----------------|----------------|------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------------|
| | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 |
| 1 BEGINNING TRUE-UP AMOUNT (CT-3,PAGE 2, LINE 9 & 10) | 1,359,603 | 611,514 | 302,175 | 120,343 | (639,018) | (1,849,893) | (3,131,895) | (5,218,139) | (8,246,467) | (10,203,621) | (10,665,966) | (11,206,084) |
| 2 ENDING TRUE-UP AMOUNT BEFORE INTEREST | 607,535 | 300,340 | 119,488 | (637,974) | (1,844,899) | (3,121,641) | (5,200,554) | (8,217,357) | (10,163,082) | (10,620,413) | (11,158,343) | (11,671,998) |
| 3 TOTAL BEGINNING & ENDING TRUE-UP | <u>1,967,138</u> | <u>911,855</u> | <u>421,663</u> | <u>(517,631)</u> | <u>(2,483,916)</u> | <u>(4,971,534)</u> | <u>(8,332,449)</u> | <u>(13,435,496)</u> | <u>(18,409,550)</u> | <u>(20,824,035)</u> | <u>(21,824,310)</u> | <u>(22,878,083)</u> |
| 4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3) | <u>983,569</u> | <u>455,927</u> | <u>210,831</u> | <u>(258,816)</u> | <u>(1,241,958)</u> | <u>(2,485,767)</u> | <u>(4,166,224)</u> | <u>(6,717,748)</u> | <u>(9,204,775)</u> | <u>(10,412,017)</u> | <u>(10,912,155)</u> | <u>(11,439,041)</u> |
| 5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH | 4.90% | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.08% | 5.32% | 5.25% | 5.25% | 5.25% |
| 6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.08% | 5.32% | 5.25% | 5.25% | 5.25% | 5.25% |
| 7 TOTAL (LINE 5 AND LINE 6) | <u>9.71%</u> | <u>9.66%</u> | <u>9.73%</u> | <u>9.68%</u> | <u>9.65%</u> | <u>9.90%</u> | <u>10.13%</u> | <u>10.40%</u> | <u>10.57%</u> | <u>10.50%</u> | <u>10.50%</u> | <u>10.50%</u> |
| 8 AVERAGE INTEREST RATE (50% OF LINE 7) | <u>4.855%</u> | <u>4.830%</u> | <u>4.865%</u> | <u>4.840%</u> | <u>4.825%</u> | <u>4.950%</u> | <u>5.065%</u> | <u>5.200%</u> | <u>5.285%</u> | <u>5.250%</u> | <u>5.250%</u> | <u>5.250%</u> |
| 9 INTEREST PROVISION (LINE 4 * LINE 8) / 12 | <u>3,979</u> | <u>1,835</u> | <u>855</u> | <u>(1,044)</u> | <u>(4,994)</u> | <u>(10,254)</u> | <u>(17,585)</u> | <u>(29,110)</u> | <u>(40,539)</u> | <u>(45,553)</u> | <u>(47,741)</u> | <u>(50,046)</u> <u>(240,197)</u> |

SCHEDULE C - 4

JANUARY 2000 THROUGH DECEMBER 2000

CALCULATION OF ENERGY CONSERVATION COST RECOVERY (ECCR) REVENUES
 FOR THE PERIOD: JANUARY 2000 THROUGH DECEMBER 2000

| MONTH | JURISDICTIONAL MWH SALES | BASE REVENUES | CLAUSE REVENUE NET OF REVENUE TAXES |
|-----------|-----------------------------|-------------------|---|
| JANUARY | 2,617,474 | \$0 | \$4,933,976 |
| FEBRUARY | 2,602,786 | \$0 | \$4,876,934 |
| MARCH | 2,484,039 | \$0 | \$4,602,034 |
| APRIL | 2,556,219 | \$0 | \$4,691,736 |
| MAY | 2,666,725 | \$0 | \$4,902,898 |
| JUNE | 3,097,998 | \$0 | \$5,821,295 |
| JULY | 3,410,830 | \$0 | \$6,496,292 |
| AUGUST | 3,362,486 | \$0 | \$6,427,929 |
| SEPTEMBER | 3,475,073 | \$0 | \$6,632,765 |
| OCTOBER | 3,070,042 | \$0 | \$5,788,669 |
| NOVEMBER | 2,634,226 | \$0 | \$4,861,212 |
| DECEMBER | <u>2,580,708</u> | <u>\$0</u> | <u>\$4,780,985</u> |
| TOTAL | <u><u>34,558,606</u></u> | <u><u>\$0</u></u> | <u><u>\$64,816,725</u></u> |

SCHEDULE C - 5

Program Description and Progress

Program Title: Home Energy Check

Program Description: The new Home Energy Check program is a comprehensive residential energy evaluation (audit) program. The program provides Florida Power Corporation's (FPC) residential customers with an analysis of energy consumption and recommendations on energy efficiency improvements. It acts as a motivational tool to identify, evaluate, and inform consumers on cost effective energy saving measures. It serves as the foundation of the residential Home Energy Improvement program and is a program requirement for participation. There are four versions of this audit: the free walk-thru, the paid walk-thru (\$15 charge), the energy rating (Energy Gauge) and the mail-in audit.

Program Projections for January, 2000 through December, 2000: It is estimated that 27,000 customers will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$2,960,445.

Program Progress Summary: The Home Energy Check will continue to inform and motivate consumers on cost effective energy efficiency improvements which results in participation of energy efficiency measures being implemented.

Program Description and Progress

Program Title: Home Energy Improvement

Program Description: This umbrella efficiency program provides existing residential customers incentives for energy efficient heating, air conditioning, water heating, ceiling insulation upgrade and duct leakage repair.

Program Projections for January, 2000 through December, 2000: It is estimated that 13,500 completions will be performed in this program during the projected period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$3,215,204.

Program Progress Summary: Year-to-date 1999 completions for the ceiling insulation and duct test and repair components of the program are running below previous year completions for the same period, while high efficiency heat pump replacement completions are running ahead of prior year results.

Program Description and Progress

Program Title: Residential New Construction

Program Description: This program is designed to encourage builders to construct more energy efficient homes by choosing from a menu of energy saving measures such as duct sealing, duct layout, attic insulation, high efficiency heat pump, heat recovery water heating or dedicated heat pump. This is also an educational program that strives to teach builders, Realtors, HVAC dealers, and homebuyers the importance of energy efficiency. Incentives are awarded to the builder based on the level of efficiency they choose.

Program Projections for January, 2000 through December, 2000: It is estimated that 5,600 homes representing 225 builders will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$1,109,451.

Program Progress Summary: This program is tied to the building industry. Economic forces will dictate the number of homes built during this period. Participation has increased each year since its inception.

Program Description and Progress

Program Title: Energy Management (Residential & Commercial)

Program Description: The Load Management Program incorporates direct radio control of selected customer equipment to reduce system demand during peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Customers have a choice of options and receive a credit on their monthly electric bills depending on the options selected and their monthly kWh usage.

Program Projections for January 2000 through December 2000: During this period we anticipate installing 5,500 new participants to the program.

Program Fiscal Expenditures for January 2000 through December 2000: Program expenditures during this period are projected to be \$36,487,856.

Program Progress Summary: As of September 1, 1999 there are 472,223 customers participating in the Load Management program.

Program Description and Progress

Program Title: Business Energy Check

Program Description: The Business Energy Check is an audit for non-residential customers, and has two parts. The free audit provides a no-cost energy audit for non-residential facilities. The paid audit provides a more thorough energy analysis for non-residential facilities. For each, a qualified energy auditor determines which energy-reducing actions apply to a customer's facility and operation. The cost of implementing recommended measures and the resulting savings are estimated in writing based on industry averages. The auditor also explains other Florida Power programs and incentives available to encourage implementation of the conservation recommendations.

Program Projections for January, 2000 through December, 2000: It is estimated that 400 customers will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$235,245.

Program Progress Summary: The program is required for participation in most of the company's other DSM incentive programs. There have been 261 participants year-to-date.

Program Description and Progress

Program Title: Better Business

Program Description: This umbrella efficiency program provides incentives to existing commercial and industrial customers for heating, air conditioning, motors, water heating, roof insulation upgrade, duct leakage and repair, and window film.

Program Projections for January, 2000 through December, 2000: It is estimated that 100 customers will participate during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$240,125.

Program Progress Summary: There have been 73 Better Business program completions in 1999 to date.

Program Description and Progress

Program Title: Commercial/Industrial New Construction

Program Description: This umbrella efficiency program provides incentives for the design and construction of energy efficient commercial and industrial facilities. Incentives are provided for energy efficient heating, air conditioning, motors, water heating, window film, insulation and leak free ducts.

Program Projections for January, 2000 through December, 2000: It is estimated that four customers will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$94,647.

Program Progress Summary: There are no new C/I New Construction program completions in 1999 to date.

Program Description and Progress

Program Title: Innovation Incentive

Program Description: Significant conservation efforts that are not supported by other Florida Power programs can be encouraged through Innovation Incentive. Major equipment replacement or other actions that substantially reduce FPC peak demand requirements are evaluated to determine their impact on Florida Power's system. If cost effective, these actions may qualify for an economic incentive in order to shorten the "payback" time of the project.

Program Projections for January, 2000 through December, 2000: It is estimated that 3 customers will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$166,250.

Program Progress Summary: This program continues to attract specialized, customer specific energy efficiency measures not covered through the company's other DSM programs.

Program Description and Progress

Program Title: Standby Generation

Program Description: Florida Power Corporation provides an incentive for customers to voluntarily operate their on-site generation during times of system peak.

Program Projections for January, 2000 through December, 2000: It is estimated that two new customer will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$579,941.

Program Progress Summary: The program currently has a total of 39 participants.

Program Description and Progress

Program Title: Interruptible Service Program

Program Description: The Interruptible Service program is a rate tariff which allows Florida Power to switch off electrical service to customers during times of capacity shortages. The signal to operate the automatic switch on the customer's service is activated by the Energy Control Center. In return for this, the customers receive a monthly rebate on their kW demand charge.

Program Projections for January, 2000 through December, 2000: No new participants are expected during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$21,030,922.

Program Progress Summary: The program currently has 148 participants. The original program filed as the IS-1 tariff is no longer cost-effective under the Commission approved test and was closed on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the newer IS-2 tariff.

Program Description and Progress

Program Title: Curtailable Service Program

Program Description: The Curtailable Service is a dispatchable DSM program in which customers contract to curtail or shut down a portion of their load during times of capacity shortages. The curtailment is done voluntarily by the customer when notified by FPC. In return for this cooperation, the customer receives a monthly rebate for the curtailable portion of their load.

Program Projections for January, 2000 through December, 2000: No new participants are expected during the projection period.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$675,000.

Program Progress Summary: To date the program has 7 participants. The original program filed as the CS-1 tariff is no longer cost-effective under the Commission approved test and was closed on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the newer CS-2 tariff.

Program Description and Progress

Program Title: Technology Development

Program Description: This program allows Florida Power Corporation to undertake certain development and demonstration projects which have promise to become cost-effective conservation and energy efficiency programs.

Program Projections for January, 2000 through December, 2000: A planned residential project to evaluate HVAC airflow and proper refrigerant charging is expected to have 25 to 30 participants. Also, a photovoltaic R&D project is expected to have about 100 participants.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$210,466.

Program Progress Summary: Plans for the year 2000 include a study to research and evaluate the energy impacts from residential HVAC airflow and proper refrigerant charging. Also planned is an R&D project to design and install a standardized pre-packaged, roof mounted photovoltaic system for manufactured buildings, the primary objective of which is to reduce the labor costs associated with the installation of PV systems in the field.

Program Description and Progress

Program Title: Gas Demonstration

Program Description: The purpose of Gas Demonstration is to conduct Commission required natural gas research and demonstration projects in the functional areas of heating, cooling, dehumidification and water heating.

Program Projections for January, 2000 through December, 2000: The Residential and Commercial Gas Demonstration Projects are expected to be completed by the end of 1999.

Program Fiscal Expenditures for January, 2000 through December, 2000: Expenses for this program are projected to be \$0.

Program Progress Summary: Data collection for the residential York Triathlon R&D project is complete, while monitoring of the commercial Gas Dehumidification R&D project will be ending this fall. The evaluation of measure impacts and cost-effectiveness is expected to be completed by year-end.

Program Description and Progress

Program Title: Qualifying Facility

Program Description: Power is purchased from qualifying cogeneration and small power production facilities.

Program Projections for January 2000 through December 2000: Contracts for new facilities will continue to be negotiated when opportune. In addition, a Standard Offer contract is to be filed in early September 1999 and will be available to Qualifying Facilities that meet the FPSC requirements for a Standard Offer.

Program Fiscal Expenditures for January 2000 through December 2000: Expenses for this program are projected to be \$368,913.

Program Progress Summary: The total MW of qualifying facility capacity available at the end of 1997 was approximately 830 MW, excluding the Tiger Bay capacity that is now owned by FPC. As approved in Order No. PSC-97-0652-S-EQ Order Approving Stipulation and Supplemental Stipulation, the Tiger Bay QF payments will continue to be recovered as if the contracts are still in place.

SCHEDULE C - 6

Florida Power Corporation
 Residential Revenue Decoupling Calculation - Actual Calculation
 1997 Revised 9/21/99
 1998 interest calculated on 1997 adjustments
 Revenue per Customer computed by multiplying Adjusted RPC by monthly factor

FLORIDA POWER CORPORATION
 WITNESS: M. F. JACOB
 EXHIBIT NO. _____ (MFJ-2)
 SCHEDULE C-6
 PAGE 1 OF 1
 SEPTEMBER 27, 1999

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total | Annual |
|--|---------------|---------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| Adjustment for Economy | | | | | | | | | | | | | | |
| 1 Coefficient for Real personal Income (Monthly) | 0.0018508333 | | | | | | | | | | | | | |
| 2 Coefficient for Real personal Income | N/A | | | | | | | | | | | | | |
| 3 Personal Income - Forecast | 252,740 | 253,389 | 254,037 | 254,688 | 255,342 | 255,996 | 256,653 | 257,312 | 257,971 | 258,633 | 259,296 | 259,963 | 256,335 | 256,335 |
| 4 Personal Income - Actual as of 10/31/98 | 263306 | 264586 | 265741 | 266769 | 267670 | 268574 | 269480 | 270388 | 271199 | 271913 | 272529 | 273263 | 268,785 | 268,785 |
| 5 Use per Customer - Base Value | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 1,107.4 | 13,289.0 | 13,289 |
| 6 Adjustment for Personal Income | 19.6 | 20.7 | 21.7 | 22.4 | 22.8 | 23.3 | 23.7 | 24.2 | 24.5 | 24.6 | 24.5 | 24.9 | 276.9 | 277.0 |
| 7 Adjustment for Personal Income | N/A | N/A | N/A | N/A | N/A | | | | | | | | | |
| 8 Use per Customer adj for Pers Inc | 1,127.0 | 1,128.1 | 1,129.1 | 1,129.8 | 1,130.2 | 1,130.7 | 1,131.1 | 1,131.6 | 1,131.9 | 1,132.0 | 1,131.9 | 1,132.3 | 13,566 | 13,566 |
| 9 Adjusted Revenue per Customer: | 54.16 | 54.20 | 54.24 | 54.27 | 54.28 | 54.30 | 54.32 | 54.34 | 54.35 | 54.36 | 54.35 | 54.37 | 651.54 | 651.54 |
| 10 Monthly Rev Adj Factor | 0.9838 | 0.917997 | 0.852694 | 0.821098 | 0.870585 | 1.076555 | 1.216842 | 1.252828 | 1.237765 | 1.087522 | 0.844233 | 0.874764 | 1.0014 | 1.0000 |
| 11 Monthly Use per Customer Target | 1,087 | 1,037 | 966 | 932 | 987 | 1,215 | 1,371 | 1,412 | 1,395 | 1,229 | 959 | 994 | | |
| 12 Monthly RPC Target | 1,078 | 1,018 | 930 | 888 | 955 | 1,234 | 1,424 | 1,479 | 1,453 | 1,250 | 921 | 939 | 13,563 | 13,566 |
| 13 Monthly RPC Target | 52.20 | 49.76 | 46.25 | 44.56 | 47.26 | 58.48 | 66.10 | 68.08 | 67.27 | 59.12 | 45.88 | 46.60 | 651.54 | 651.55 |
| 14 | | | | | | | | | | | | | | |
| 15 Actual Customers | 1,163,483 | 1,163,733 | 1,174,343 | 1,149,665 | 1,157,156 | 1,143,200 | 1,136,768 | 1,151,821 | 1,133,811 | 1,162,173 | 1,198,413 | 1,163,449 | 1,158,168 | 1,158,168 |
| 16 Actual Meters | 1,163,820 | 1,163,870 | 1,174,479 | 1,149,800 | 1,157,290 | 1,143,324 | 1,136,897 | 1,151,947 | 1,133,936 | 1,162,303 | 1,198,543 | 1,163,578 | 1,158,299 | 1,158,299 |
| 17 Actual Sales -kwh | 1,221,669,524 | 1,087,941,589 | 981,584,215 | 995,341,965 | 1,022,212,713 | 1,340,680,806 | 1,588,475,260 | 1,602,724,199 | 1,604,828,380 | 1,463,249,300 | 1,052,708,693 | 1,096,808,503 | 15,058,225,157 | 15,058,225,157 |
| 18 Actual Use per Customer | 1,050 | 935 | 836 | 866 | 883 | 1,173 | 1,397 | 1,391 | 1,415 | 1,258 | 878 | 943 | 13,026 | 13,002 |
| 19 Actual Base Revenue | 59,409,152 | 54,035,501 | 49,853,825 | 50,188,477 | 51,334,968 | 64,013,786 | 73,918,244 | 74,624,244 | 74,549,435 | 69,109,003 | 52,925,995 | 54,389,367 | 728,351,997 | 728,351,997 |
| 20 Actual Revenue per Customer | 51.06 | 46.43 | 42.45 | 43.65 | 44.36 | 56.00 | 65.02 | 64.79 | 65.75 | 59.47 | 44.16 | 46.75 | 629.89 | 628.88 |
| 21 | | | | | | | | | | | | | | |
| 22 True-Up Calculation: | | | | | | | | | | | | | | |
| 23 Actual Base Revenue | 59,409,152 | 54,035,501 | 49,853,825 | 50,188,477 | 51,334,968 | 64,013,786 | 73,918,244 | 74,624,244 | 74,549,435 | 69,109,003 | 52,925,995 | 54,389,367 | 728,351,997 | 728,351,997 |
| 24 Target Base Revenue | 63,010,100 | 63,075,099 | 63,697,357 | 62,391,189 | 62,816,288 | 62,081,590 | 61,750,629 | 62,591,437 | 61,626,433 | 63,172,691 | 65,137,749 | 63,253,764 | 754,604,306 | 754,604,306 |
| 25 True-up Provision - Over/(Under) Recovery | (3,600,948) | (9,039,598) | (13,843,532) | (12,202,692) | (11,481,320) | 1,932,196 | 12,167,615 | 12,032,807 | 12,923,002 | 5,936,312 | (12,211,754) | (8,864,397) | (26,252,309) | (26,252,309) |
| 26 To be corrected | | | | | | | | | | | | | | |
| 27 Adjustment to 1997 Over/(Under) Recovery | (3,347,105) | | | | | | | | | | | | (3,347,105) | (3,347,105) |

SCHEDULE C-1
JANUARY THROUGH DECEMBER 2001

FLORIDA POWER CORPORATION
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATIONS
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
MICHAEL F. JACOB
EXHIBIT NO. _____ (MFJ-1)
SCHEDULE C - 1
PAGE 1 OF 4 9/14/00 11:27

RETAIL RATE SCHEDULES

| LINE NO. | RESIDENTIAL | GENERAL SER. NON-DEMAND | GENERAL SER. 100% L.F. | GENERAL SER. DEMAND | CURTAILABLE | INTERRUPTIBLE | LIGHTING | TOTAL |
|--|---------------|-------------------------|------------------------|---------------------|-------------|---------------|------------|---------------|
| 1 DEMAND ALLOCATION PERCENTAGE | 61.229% | 3.144% | 0.133% | 29.894% | 0.344% | 5.100% | 0.156% | 100.000% |
| 2 DEMAND RELATED INCREMENTAL COSTS | \$36,206,423 | \$1,859,135 | \$78,647 | \$17,677,160 | \$203,417 | \$3,015,773 | \$92,247 | \$59,132,801 |
| 3 DEMAND PORTION OF PERIOD END TRUE UP (O)/U RECOVERY | (\$4,283,021) | (\$219,925) | (\$9,303) | (\$2,091,111) | (\$24,063) | (\$356,749) | (\$10,912) | (\$6,995,085) |
| 4 TOTAL DEMAND RELATED INCREMENTAL COSTS | \$31,923,402 | \$1,639,210 | \$69,344 | \$15,586,049 | \$179,354 | \$2,659,024 | \$81,335 | \$52,137,716 |
| 5 ENERGY ALLOCATION PERCENTAGE | 49.474% | 3.375% | 0.199% | 38.011% | 0.490% | 7.719% | 0.732% | 100.000% |
| 6 ENERGY RELATED INCREMENTAL COSTS | \$6,373,265 | \$434,769 | \$25,635 | \$4,896,596 | \$63,122 | \$994,365 | \$94,297 | \$12,882,050 |
| 7 ENERGY PORTION OF PERIOD END TRUE UP (O)/U RECOVERY | (\$754,022) | (\$51,438) | (\$3,033) | (\$579,317) | (\$7,468) | (\$117,644) | (\$11,156) | (\$1,524,078) |
| 8 TOTAL ENERGY RELATED INCREMENTAL COSTS | \$5,619,243 | \$383,331 | \$22,602 | \$4,317,279 | \$55,654 | \$876,721 | \$83,141 | \$11,357,972 |
| 9 TOTAL INCREMENTAL COSTS (LINE 2 + 6) | \$42,579,688 | \$2,293,904 | \$104,282 | \$22,573,756 | \$266,539 | \$4,010,138 | \$186,544 | \$72,014,851 |
| 10 ECCR TRUE UP (O)/U RECOVERY (LINE 3+7) | (\$5,037,043) | (\$271,363) | (\$12,336) | (\$2,670,428) | (\$31,531) | (\$474,393) | (\$22,068) | (\$8,519,163) |
| 11 TOTAL (LINE 9+10) | \$37,542,645 | \$2,022,541 | \$91,946 | \$19,903,328 | \$235,008 | \$3,535,745 | \$164,476 | \$63,495,688 |
| 12 RETAIL SALES MWH(@ EFFECTIVE VOLTAGE LEVEL SEE P. 4) | 17,991,471 | 1,227,614 | 72,411 | 13,857,663 | 180,538 | 2,842,899 | 266,206 | 36,438,802 |
| 13 COST PER 1,000 KWH - ENERGY & DEMAND (LINE 12/13) | \$2.0867 | \$1.6475 | \$1.2698 | \$1.4363 | \$1.3017 | \$1.2437 | \$0.6179 | |
| 14 REGULATORY ASSESSMENT TAX EXPANSION FACTOR (IN ACCORDANCE WITH ORDER NO. PSC 95-0398-FOF-EG) | 1.000228 | 1.000228 | 1.000228 | 1.000228 | 1.000228 | 1.000228 | 1.000228 | |
| 15 ADJUSTMENT FACTOR ADJUSTED FOR TAXES | 2.0872 | 1.6479 | 1.2701 | 1.4366 | 1.302 | 1.244 | 0.618 | |
| 16 CONSERVATION ADJUSTMENT FACTOR \$/1,000 KWH | | | | | | | | |
| 17 @ SECONDARY VOLTAGE | \$2.09 | \$1.65 | \$1.27 | \$1.44 | \$1.30 | \$1.24 | \$0.62 | |
| 18 @ PRIMARY VOLTAGE (1% REDUCTION FACTOR) | N/A | \$1.63 | N/A | \$1.43 | \$1.29 | \$1.23 | N/A | |
| 19 @ TRANSMISSION VOLTAGE (2% REDUCTION FACTOR) | N/A | \$1.62 | N/A | \$1.41 | \$1.27 | \$1.22 | N/A | |

CALCULATION OF AVERAGE 12 CP AND ANNUAL AVERAGE DEMAND

FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
MICHAEL F. JACOB
EXHIBIT NO. _____ (MFJ-1)
SCHEDULE C - 1
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| RATE CLASS | (1) MWH SALES @ METER LEVEL | (2) 12 CP LOAD FACTOR | (3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2) | (4) DELIVERY EFFICIENCY FACTOR | (5) AVERAGE CP MW @ SOURCE LEVEL (3)/(4) | (6) MWH SALES @ METER LEVEL | (7) DELIVERY EFFICIENCY FACTOR | (8) SOURCE LEVEL MWH (6)/(7) | (9) ANNUAL AVERAGE DEMAND (8)/8760hrs |
|--------------------------------|-----------------------------------|-----------------------------|---|---|--|-----------------------------------|---|--|---|
| I. RESIDENTIAL SERVICE | 17,991,471 | 0.513 | 4,003.55 | 0.9472646 | 4,226.43 | 17,991,471 | 0.9472646 | 18,993,079 | 2,168.16 |
| II. GENERAL SERVICE NON-DEMAND | | | | | | | | | |
| TRANSMISSION | 2,615 | 0.697 | 0.43 | 0.9795000 | 0.44 | 2,615 | 0.9795000 | 2,670 | 0.30 |
| PRIMARY | 6,838 | 0.697 | 1.12 | 0.9695000 | 1.16 | 6,838 | 0.9695000 | 7,053 | 0.81 |
| SECONDARY | 1,218,281 | 0.697 | 199.53 | 0.9472646 | 210.64 | 1,218,281 | 0.9472646 | 1,286,104 | 146.82 |
| TOTAL | 1,227,734 | | 201.08 | | 212.24 | 1,227,734 | | 1,295,827 | 147.93 |
| III. GS - 100% L.F. | 72,411 | 1.000 | 8.27 | 0.9472646 | 8.73 | 72,411 | 0.9472646 | 76,442 | 8.73 |
| IV. GENERAL SERVICE DEMAND | | | | | | | | | |
| GSD-1 - TRANSMISSION | 4,441 | 0.839 | 0.60 | | | | | | |
| SS-1 - TRANSMISSION | 7,136 | 1.524 | 0.53 | | | | | | |
| SUBTOTAL - TRANSMISSION | 11,577 | | 1.13 | 0.9795000 | 1.15 | 11,577 | 0.9795000 | 11,819 | 1.35 |
| GSD - PRIMARY | 2,670,162 | 0.839 | 363.31 | | | | | | |
| SS-1 - PRIMARY | 0 | 1.524 | 0.00 | | | | | | |
| SUBTOTAL - PRIMARY | 2,670,162 | | 363.31 | 0.9695000 | 374.74 | 2,670,162 | 0.9695000 | 2,754,164 | 314.40 |
| GSD - SECONDARY | 11,202,858 | 0.839 | 1,524.27 | 0.9472646 | 1,609.13 | 11,202,858 | 0.9472646 | 11,826,535 | 1,350.06 |
| TOTAL | 13,884,597 | | 1,888.71 | | 1,985.02 | 13,884,597 | | 14,592,518 | 1,665.81 |
| V. CURTAILABLE SERVICE | | | | | | | | | |
| CS - PRIMARY | 181,058 | 0.951 | 21.73 | | | | | | |
| SS3 - PRIMARY | 816 | N/A | 0.00 | | | | | | |
| SUBTOTAL - PRIMARY | 181,874 | | 21.73 | 0.9695000 | 22.41 | 181,874 | 0.9695000 | 187,596 | 21.42 |
| CS - SECONDARY | 483 | 0.951 | 0.06 | 0.9472646 | 0.06 | 483 | 0.9472646 | 510 | 0.06 |
| TOTAL | 182,357 | | 21.79 | | 22.47 | 182,357 | | 188,106 | 21.48 |
| VI. INTERRUPTIBLE SERVICE | | | | | | | | | |
| IS - TRANSMISSION | 481,645 | 1.010 | 54.44 | | | 481,645 | | | |
| SS-2 - TRANSMISSION | 143,413 | 1.174 | 13.94 | | | 143,413 | | | |
| SUBTOTAL - TRANSMISSION | 625,058 | | 68.38 | 0.9795000 | 69.81 | 625,058 | 0.9795000 | 638,140 | 72.85 |
| IS - PRIMARY | 2,094,023 | 1.010 | 236.68 | | | 2,094,023 | | | |
| SS-2 - PRIMARY | 56,949 | 1.174 | 5.54 | | | 56,949 | | | |
| SUBTOTAL - PRIMARY | 2,150,972 | | 242.22 | 0.9695000 | 249.84 | 2,150,972 | 0.9695000 | 2,218,641 | 253.27 |
| SECONDARY | 100,879 | 1.010 | 11.40 | 0.9472646 | 12.03 | 100,879 | 0.9472646 | 106,495 | 12.16 |
| TOTAL | 2,876,909 | | 322.00 | | 331.68 | 2,876,909 | | 2,963,276 | 338.28 |
| VII. LIGHTING SERVICE | 266,206 | 4.359 | 6.97 | 0.9472646 | 7.36 | 266,206 | 0.9472646 | 281,026 | 32.08 |
| TOTAL RETAIL | 36,501,685 | | | | 6,793.93 | 36,501,685 | | 38,390,274 | 4,382.47 |

CALCULATION OF DEMAND AND ENERGY ALLOCATORS

FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

| RATE CLASS | (1) AVERAGE 12 CP DEMAND MW | (2) % % | (3) ANNUAL AVERAGE DEMAND MW | (4) % % | (5) 12/13 OF 12 CP 12/13*(2) | (6) 1/13 OF AVG. DEMAND 1/13 * (4) | (7) DEMAND ALLOCATOR (5)+(6) |
|--------------------------------|--------------------------------------|---------------|---------------------------------------|---------------|---------------------------------------|---|---------------------------------------|
| I. RESIDENTIAL SERVICE | 4,226.43 | 62.209% | 2,168.16 | 49.474% | 57.423% | 3.806% | 61.229% |
| II. GENERAL SERVICE NON-DEMAND | | | | | | | |
| TRANSMISSION | 0.44 | 0.006% | 0.30 | 0.007% | 0.006% | 0.001% | 0.007% |
| PRIMARY | 1.16 | 0.017% | 0.81 | 0.018% | 0.016% | 0.001% | 0.017% |
| SECONDARY | 210.64 | 3.100% | 146.82 | 3.350% | 2.862% | 0.258% | 3.120% |
| TOTAL | 212.24 | 3.124% | 147.93 | 3.375% | 2.884% | 0.260% | 3.144% |
| III. GS - 100% L.F. | 8.73 | 0.128% | 8.73 | 0.199% | 0.118% | 0.015% | 0.133% |
| IV. GENERAL SERVICE DEMAND | | | | | | | |
| TRANSMISSION | 1.15 | 0.017% | 1.35 | 0.031% | 0.016% | 0.002% | 0.018% |
| PRIMARY | 374.74 | 5.516% | 314.40 | 7.174% | 5.092% | 0.552% | 5.644% |
| SECONDARY | 1,609.13 | 23.685% | 1,350.06 | 30.806% | 21.863% | 2.370% | 24.233% |
| TOTAL | 1,985.02 | 29.218% | 1,665.81 | 38.011% | 26.970% | 2.924% | 29.894% |
| V. CURTAILABLE SERVICE | | | | | | | |
| PRIMARY | 22.41 | 0.330% | 21.42 | 0.489% | 0.305% | 0.038% | 0.343% |
| SECONDARY | 0.06 | 0.001% | 0.06 | 0.001% | 0.001% | 0.000% | 0.001% |
| TOTAL | 22.47 | 0.331% | 21.48 | 0.490% | 0.306% | 0.038% | 0.344% |
| VI. INTERRUPTIBLE SERVICE | | | | | | | |
| TRANSMISSION | 69.81 | 1.028% | 72.85 | 1.662% | 0.949% | 0.128% | 1.077% |
| PRIMARY | 249.84 | 3.677% | 253.27 | 5.779% | 3.394% | 0.445% | 3.839% |
| SECONDARY | 12.03 | 0.177% | 12.16 | 0.277% | 0.163% | 0.021% | 0.184% |
| TOTAL | 331.68 | 4.882% | 338.28 | 7.719% | 4.506% | 0.594% | 5.100% |
| VII. LIGHTING SERVICE | 7.36 | 0.108% | 32.08 | 0.732% | 0.100% | 0.056% | 0.156% |
| TOTAL RETAIL | 6,793.93 | 100.000% | 4,382.47 | 100.000% | 92.307% | 7.693% | 100.000% |

PROJECTED MWH SALES
 AT EFFECTIVE VOLTAGE LEVEL
 FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

| RATE CLASS | (1) MWH SALES @ METER LEVEL | (2) VOLTAGE ADJUSTMENT | (3) MWH SALES @ EFFECTIVE LEVEL |
|--------------------------------|-----------------------------------|------------------------------|---------------------------------------|
| I. RESIDENTIAL SERVICE | 17,991,471 | 100% | 17,991,471 |
| II. GENERAL SERVICE NON-DEMAND | | | |
| TRANSMISSION | 2,615 | 98% | 2,563 |
| PRIMARY | 6,838 | 99% | 6,770 |
| SECONDARY | 1,218,281 | 100% | 1,218,281 |
| TOTAL | 1,227,734 | | 1,227,614 |
| III. GS - 100% L.F. | 72,411 | 100% | 72,411 |
| IV. GENERAL SERVICE DEMAND | | | |
| SS-1/GSD - TRANSMISSION | 11,577 | 98% | 11,345 |
| GSD - PRIMARY | 2,670,162 | 99% | 2,643,460 |
| SS-1 - PRIMARY | 0 | 99% | 0 |
| SUBTOTAL - PRIMARY | 2,670,162 | | 2,643,460 |
| GSD - SECONDARY | 11,202,858 | 100% | 11,202,858 |
| TOTAL | 13,884,597 | | 13,857,663 |
| V. CURTAILABLE SERVICE | | | |
| PRIMARY | 181,874 | 99% | 180,055 |
| SECONDARY | 483 | 100% | 483 |
| TOTAL | 182,357 | | 180,538 |
| VI. INTERRUPTIBLE SERVICE | | | |
| IS - TRANSMISSION | 481,645 | 98% | 472,012 |
| SS-2 - TRANSMISSION | 143,413 | 98% | 140,545 |
| SUBTOTAL - TRANSMISSION | 625,058 | | 612,557 |
| IS - PRIMARY | 2,094,023 | 99% | 2,073,083 |
| SS-2 - PRIMARY | 56,949 | 99% | 56,380 |
| SUBTOTAL - PRIMARY | 2,150,972 | | 2,129,463 |
| IS-1 - SECONDARY | 100,879 | 100% | 100,879 |
| TOTAL | 2,876,909 | | 2,842,899 |
| VII. LIGHTING SERVICE | 266,206 | 100% | 266,206 |
| TOTAL RETAIL | 36,501,685 | | 36,438,802 |

SCHEDULE C-2
JANUARY THROUGH DECEMBER 2001

FLORIDA POWER CORPORATION

ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ -1)
SCHEDULE C - 2
PAGE 1 OF 6
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | 12 MONTH TOTAL | | |
|-------------|---|----------------------|-----------------------|----------------------|
| 1 | BETTER BUSINESS (908.15) (E) | \$ 195,200 | | |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | 842,349 | | |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | 3,667,283 | | |
| 4 | C/I NEW CONSTRUCTION (908.24) (E) | 54,000 | | |
| 5 | HOME ENERGY CHECK (908.25) (E) | 2,656,742 | | |
| 6 | LOW INCOME (908.26) (E) | 119,891 | | |
| 7 | BUSINESS ENERGY CHECK (908.28) (E) | 235,245 | | |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 4,446,296 | | |
| 9 | CONSERVATION PROGRAM ADMIN (908.35) (D) | 489,795 | | |
| 10 | QUALIFYING FACILITY (908.42) (E) | 368,219 | | |
| 11 | INNOVATION INCENTIVE (908.60) (E) | 166,250 | | |
| 12 | TECHNOLOGY DEVELOPMENT (908.65) (E) | 130,575 | | |
| 13 | STANDBY GENERATION (908.69) (D) | 579,941 | | |
| 14 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | 20,430,922 | | |
| 15 | CURTAILABLE SERVICE (908.72 & .73) (D) | 675,000 | | |
| 16 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | 29,583,963 | | |
| 17 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 4,802,099 | | |
| 18 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 1,819,715 | | |
| 19 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | 720,866 | | |
| 20 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | 30,500 | | |
| 21 | | | | |
| 22 | NET PROGRAM COSTS | <u>\$ 72,014,851</u> | | |
| 23 | | | | |
| 24 | <u>SUMMARY OF DEMAND & ENERGY</u> | | | |
| 25 | | 12 Months | Prior Period | Total Costs |
| 26 | | Total | True - up | with True - up |
| 27 | | | | |
| 28 | ENERGY | \$ 12,882,050 | \$ (1,524,078) | \$ 11,357,972 |
| 29 | | | | |
| 30 | DEMAND | <u>59,132,801</u> | <u>(6,995,085)</u> | <u>52,137,716</u> |
| 31 | | | | |
| 32 | TOTAL | <u>\$ 72,014,851</u> | <u>\$ (8,519,163)</u> | <u>\$ 63,495,688</u> |

FLORIDA POWER CORPORATION
ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ-1)
SCHEDULE C - 2
PAGE 2 OF 6
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | ESTIMATED | | | | | | | | | | | | TOTAL |
|----------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | | Jan-01 | Feb-01 | Mar-01 | Apr-01 | May-01 | Jun-01 | Jul-01 | Aug-01 | Sep-01 | Oct-01 | Nov-01 | Dec-01 | |
| 1 | BETTER BUSINESS (908.15) (E) | \$ 12,100 | \$ 12,100 | \$ 14,100 | \$ 16,100 | \$ 18,100 | \$ 20,100 | \$ 20,100 | \$ 20,100 | \$ 16,100 | \$ 16,100 | \$ 16,100 | \$ 16,100 | \$ 195,200 |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | 59,795 | 133,760 | 52,082 | 106,034 | 82,159 | 64,706 | 68,525 | 59,797 | 56,147 | 54,632 | 52,780 | 51,932 | 842,349 |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | 232,603 | 246,240 | 258,296 | 386,896 | 276,959 | 446,771 | 393,811 | 379,122 | 342,335 | 233,022 | 240,360 | 230,868 | 3,667,283 |
| 4 | C/I NEW CONSTRUCTION (908.24) (E) | 4,000 | 4,000 | 4,000 | 4,000 | 6,000 | 6,000 | 6,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 54,000 |
| 5 | HOME ENERGY CHECK (908.25) (E) | 210,341 | 232,146 | 219,142 | 238,667 | 238,736 | 205,536 | 203,921 | 226,301 | 214,934 | 214,934 | 236,932 | 215,152 | 2,656,742 |
| 6 | LOW INCOME (908.26) (E) | 7,787 | 7,787 | 7,837 | 11,134 | 10,384 | 17,134 | 10,384 | 10,384 | 9,384 | 8,884 | 9,384 | 9,408 | 119,891 |
| 7 | BUSINESS ENERGY CHECK (908.28) (E) | 14,522 | 14,522 | 14,777 | 15,031 | 15,031 | 71,131 | 15,031 | 15,031 | 15,031 | 15,031 | 15,031 | 15,076 | 235,245 |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 366,273 | 368,500 | 376,180 | 369,572 | 369,882 | 370,191 | 370,497 | 370,803 | 371,106 | 371,407 | 371,706 | 372,199 | 4,446,296 |
| 9 | CONSERVATION PROGRAM ADMIN (908.35) (D) | 40,533 | 40,523 | 41,562 | 40,795 | 40,795 | 40,795 | 40,795 | 40,795 | 40,795 | 40,795 | 40,795 | 40,817 | 489,795 |
| 10 | QUALIFYING FACILITY (908.42) (E) | 30,569 | 29,999 | 30,429 | 30,854 | 30,852 | 30,851 | 30,850 | 30,847 | 30,787 | 30,727 | 30,727 | 30,727 | 368,219 |
| 11 | INNOVATION INCENTIVE (908.60) (E) | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,854 | 13,856 | 166,250 |
| 12 | TECHNOLOGY DEVELOPMENT (908.65) (E) | 12,898 | 12,898 | 12,940 | 12,979 | 12,979 | 12,979 | 12,979 | 12,979 | 6,729 | 6,729 | 6,729 | 6,757 | 130,575 |
| 13 | STANDBY GENERATION (908.69) (D) | 48,308 | 48,308 | 48,321 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,330 | 48,364 | 579,941 |
| 14 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | 1,702,548 | 1,702,548 | 1,702,565 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,582 | 1,702,605 | 20,430,922 |
| 15 | CURTAINABLE SERVICE (908.72 & .73) (D) | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,249 | 56,261 | 675,000 |
| 16 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | 2,714,717 | 2,455,617 | 2,215,745 | 2,085,543 | 1,987,675 | 2,520,696 | 2,765,969 | 2,827,119 | 2,761,479 | 2,446,639 | 2,377,169 | 2,425,595 | 29,583,963 |
| 17 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 395,830 | 395,713 | 398,041 | 400,333 | 398,611 | 402,571 | 403,044 | 403,621 | 403,547 | 398,130 | 402,455 | 4,802,099 | |
| 18 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 163,348 | 161,038 | 157,464 | 156,200 | 155,051 | 152,705 | 152,101 | 151,740 | 149,136 | 145,499 | 140,644 | 134,791 | 1,819,715 |
| 19 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | 62,146 | 49,079 | 46,939 | 70,179 | 58,919 | 67,079 | 51,897 | 76,487 | 53,629 | 64,429 | 66,521 | 53,562 | 720,866 |
| 20 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 875 | 7,541 | 7,542 | 7,542 | 30,500 |
| 21 | | | | | | | | | | | | | | |
| 22 | NET PROGRAM COSTS | \$ 6,149,296 | \$ 5,983,754 | \$ 5,671,378 | \$ 5,766,207 | \$ 5,522,023 | \$ 6,251,135 | \$ 6,367,794 | \$ 6,451,016 | \$ 6,297,029 | \$ 5,881,587 | \$ 5,835,565 | \$ 5,838,067 | \$ 72,014,851 |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | SUMMARY OF DEMAND & ENERGY | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | |
| 27 | ENERGY | \$ 964,742 | \$ 1,073,806 | \$ 1,003,617 | \$ 1,205,121 | \$ 1,072,936 | \$ 1,259,253 | \$ 1,145,952 | \$ 1,143,218 | \$ 1,080,407 | \$ 969,320 | \$ 997,603 | \$ 966,075 | \$ 12,882,050 |
| 28 | | | | | | | | | | | | | | |
| 29 | DEMAND | 5,184,554 | 4,909,948 | 4,667,761 | 4,561,086 | 4,449,087 | 4,991,882 | 5,221,842 | 5,307,796 | 5,216,622 | 4,912,267 | 4,837,962 | 4,871,992 | 59,132,801 |
| 30 | | | | | | | | | | | | | | |
| 31 | TOTAL | \$ 6,149,296 | \$ 5,983,754 | \$ 5,671,378 | \$ 5,766,207 | \$ 5,522,023 | \$ 6,251,135 | \$ 6,367,794 | \$ 6,451,016 | \$ 6,297,029 | \$ 5,881,587 | \$ 5,835,565 | \$ 5,838,067 | \$ 72,014,851 |

FLORIDA POWER CORPORATION
ESTIMATED CONSERVATION PROGRAM COSTS
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: (MFJ-1)
SCHEDULE C - 2
PAGE 3 OF 6
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE Demand (D) or Energy (E) | DEPRECIATION, AMORTIZATION & RETURN | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | OUTSIDE SERVICES | ADVERTISING | INCENTIVES | VEHICLES | OTHER | PROGRAM REVENUES (CREDITS) | TOTAL |
|----------|---|---|-----------------------|-------------------------|---------------------|--------------|---------------|------------|--------------|----------------------------------|---------------|
| 1 | BETTER BUSINESS (908.15) (E) | \$ - | \$ 25,200 | \$ - | \$ - | \$ - | \$ 170,000 | \$ - | \$ - | \$ - | \$ 195,200 |
| 2 | RESIDENTIAL NEW CONSTRUCT (908.22) (E) | - | 334,858 | 3,668 | 32,748 | 194,996 | 175,000 | 21,034 | 80,045 | - | 842,349 |
| 3 | HOME ENERGY IMPROVEMENT (908.23) (E) | - | 421,142 | 2,200 | 4,800 | 424,747 | 2,750,000 | 21,138 | 43,256 | - | 3,667,283 |
| 4 | C/I NEW CONSTRUCTION (908.24) (E) | - | - | - | - | - | 54,000 | - | - | - | 54,000 |
| 5 | HOME ENERGY CHECK (908.25) (E) | 862 | 1,586,948 | 14,310 | 8,335 | 789,133 | - | 105,045 | 152,109 | - | 2,656,742 |
| 6 | LOW INCOME (908.26) (E) | - | 29,969 | - | 3,500 | 5,000 | 65,000 | 2,962 | 13,460 | - | 119,891 |
| 7 | BUSINESS ENERGY CHECK (908.28) (E) | - | 157,719 | 2,375 | 2,375 | - | - | 1,238 | 71,538 | - | 235,245 |
| 8 | CONSERVATION PROGRAM ADMIN (908.35) (E) | 38,041 | 1,493,211 | 25,813 | 584,562 | - | 19,401 | 130,716 | 2,154,552 | - | 4,446,296 |
| 9 | CONSERVATION PROGRAM ADMIN (908.35) (D) | - | 165,910 | 2,868 | 64,948 | - | 2,149 | 14,520 | 239,400 | - | 489,795 |
| 10 | QUALIFYING FACILITY (908.42) (E) | 2,298 | 265,700 | - | 50,000 | - | - | - | 50,221 | - | 368,219 |
| 11 | INNOVATION INCENTIVE (908.60) (E) | - | - | - | - | - | 166,250 | - | - | - | 166,250 |
| 12 | TECHNOLOGY DEVELOPMENT (908.65) (E) | - | 25,069 | - | 100,000 | - | - | 1,993 | 3,513 | - | 130,575 |
| 13 | STANDBY GENERATION (908.69) (D) | - | 6,811 | 11,209 | 22,040 | - | 539,881 | - | - | - | 579,941 |
| 14 | INTERRUPTIBLE SERVICE (908.70 & .71) (D) | - | 10,922 | 20,000 | - | - | 20,400,000 | - | - | - | 20,430,922 |
| 15 | CURTAILABLE SERVICE (908.72 & .73) (D) | - | - | 10,000 | - | - | 665,000 | - | - | - | 675,000 |
| 16 | RES ENERGY MANGMNT-ADMIN (908.75 & .77) (D) | - | 817,527 | 136,500 | 170,006 | 325,000 | 27,638,236 | 10,186 | 329,413 | - | 29,426,868 |
| 17 | RES ENERGY MANGMNT-EQUIP SVC (908.76) (D) | 157,095 | 902,157 | 7,125 | 3,607,500 | - | - | 125,988 | 159,329 | - | 4,959,194 |
| 18 | LOAD MANAGEMENT SWITCHES (908.80) (D) | 1,819,715 | - | - | - | - | - | - | - | - | 1,819,715 |
| 19 | COM ENERGY MANGMNT-ADMIN (908.85 & .87) (D) | - | 4,843 | - | - | - | 716,023 | - | - | - | 720,866 |
| 20 | COM ENERGY MANGMNT-EQUIP SVC (908.86) (D) | - | - | - | 30,500 | - | - | - | - | - | 30,500 |
| 21 | | | | | | | | | | | |
| 22 | NET PROGRAM COSTS | \$ 2,018,011 | \$ 6,247,986 | \$ 236,068 | \$ 4,681,314 | \$ 1,738,876 | \$ 53,360,940 | \$ 434,820 | \$ 3,296,836 | \$ - | \$ 72,014,851 |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | SUMMARY OF DEMAND & ENERGY | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | ENERGY | \$ 41,201 | \$ 4,339,816 | \$ 48,366 | \$ 786,320 | \$ 1,413,876 | \$ 3,399,651 | \$ 284,126 | \$ 2,568,694 | \$ - | \$ 12,882,050 |
| 28 | | | | | | | | | | | |
| 29 | DEMAND | 1,976,810 | 1,908,170 | 187,702 | 3,894,994 | 325,000 | 49,961,289 | 150,694 | 728,142 | - | 59,132,801 |
| 30 | | | | | | | | | | | |
| 31 | TOTAL | \$ 2,018,011 | \$ 6,247,986 | \$ 236,068 | \$ 4,681,314 | \$ 1,738,876 | \$ 53,360,940 | \$ 434,820 | \$ 3,296,836 | \$ - | \$ 72,014,851 |

FLORIDA POWER CORPORATION

SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO. _____ (MFJ-1)
SCHEDULE C - 2
PAGE 4 OF 6
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE | BEGINNING BALANCE | ESTIMATED | | | | | | | | | | | | TOTAL |
|----------|------------------------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | Jan-01 | Feb-01 | Mar-01 | Apr-01 | May-01 | Jun-01 | Jul-01 | Aug-01 | Sep-01 | Oct-01 | Nov-01 | Dec-01 | |
| 1 | HOME ENERGY CHECK (908.25) | | | | | | | | | | | | | | |
| 2 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 3 | RETIREMENTS | | 0 | 0 | 0 | 1,075 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,075 |
| 4 | DEPRECIATION BASE | | 3,510 | 3,510 | 3,510 | 2,973 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | |
| 5 | | | | | | | | | | | | | | | |
| 6 | DEPRECIATION EXPENSE | | 59 | 59 | 59 | 50 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 555 |
| 7 | | | | | | | | | | | | | | | |
| 8 | CUMULATIVE INVESTMENT | 3,510 | 3,510 | 3,510 | 3,510 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 | 2,435 |
| 9 | LESS: ACC. DEPRECIATION | 572 | 631 | 690 | 749 | (276) | (235) | (194) | (153) | (71) | (30) | 11 | 52 | 52 | 52 |
| 10 | NET INVESTMENT | 2,938 | 2,879 | 2,820 | 2,761 | 2,711 | 2,670 | 2,629 | 2,588 | 2,547 | 2,506 | 2,465 | 2,424 | 2,383 | 2,383 |
| 11 | AVERAGE INVESTMENT | | 2,909 | 2,850 | 2,791 | 2,736 | 2,691 | 2,650 | 2,609 | 2,568 | 2,527 | 2,486 | 2,445 | 2,404 | |
| 12 | RETURN ON AVERAGE INVESTMENT | | 20 | 20 | 20 | 19 | 18 | 18 | 18 | 18 | 18 | 18 | 17 | 17 | 221 |
| 13 | | | | | | | | | | | | | | | |
| 14 | RETURN REQUIREMENTS | | 28 | 28 | 28 | 27 | 25 | 25 | 25 | 25 | 25 | 25 | 23 | 23 | 307 |
| 15 | | | | | | | | | | | | | | | |
| 16 | PROGRAM TOTAL | | \$ 87 | \$ 87 | \$ 87 | \$ 77 | \$ 66 | \$ 66 | \$ 66 | \$ 66 | \$ 66 | \$ 66 | \$ 64 | \$ 64 | \$862 |
| 17 | | | | | | | | | | | | | | | |
| 18 | CONSERV PRORAM ADMIN (90835) | | | | | | | | | | | | | | |
| 19 | INVESTMENT | | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$150,000 |
| 20 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DEPRECIATION BASE | | 69,257 | 81,757 | 94,257 | 106,757 | 119,257 | 131,757 | 144,257 | 156,757 | 169,257 | 181,757 | 194,257 | 206,757 | |
| 22 | | | | | | | | | | | | | | | |
| 23 | DEPRECIATION EXPENSE | | 1,154 | 1,363 | 1,571 | 1,779 | 1,988 | 2,196 | 2,404 | 2,613 | 2,821 | 3,029 | 3,238 | 3,446 | 27,602 |
| 24 | | | | | | | | | | | | | | | |
| 25 | CUMULATIVE INVESTMENT | 63,007 | 75,507 | 88,007 | 100,507 | 113,007 | 125,507 | 138,007 | 150,507 | 163,007 | 175,507 | 188,007 | 200,507 | 213,007 | 213,007 |
| 26 | LESS: ACC. DEPRECIATION | 36,600 | 37,754 | 39,117 | 40,688 | 42,467 | 44,455 | 46,651 | 49,055 | 51,668 | 54,489 | 57,518 | 60,756 | 64,202 | 64,202 |
| 27 | NET INVESTMENT | 26,407 | 37,753 | 48,890 | 59,819 | 70,540 | 81,052 | 91,356 | 101,452 | 111,339 | 121,018 | 130,489 | 139,751 | 148,805 | 148,805 |
| 28 | AVERAGE INVESTMENT | | 32,080 | 43,322 | 54,355 | 65,180 | 75,796 | 86,204 | 96,404 | 106,396 | 116,179 | 125,754 | 135,120 | 144,278 | |
| 29 | RETURN ON AVERAGE INVESTMENT | | 224 | 302 | 379 | 455 | 528 | 601 | 672 | 742 | 811 | 878 | 943 | 1,007 | 7,542 |
| 30 | | | | | | | | | | | | | | | |
| 31 | RETURN REQUIREMENTS | | 310 | 418 | 525 | 630 | 731 | 832 | 930 | 1,027 | 1,122 | 1,215 | 1,305 | 1,394 | 10,439 |
| 32 | | | | | | | | | | | | | | | |
| 33 | PROGRAM TOTAL | | \$ 1,464 | \$ 1,781 | \$ 2,096 | \$ 2,409 | \$ 2,719 | \$ 3,028 | \$ 3,334 | \$ 3,640 | \$ 3,943 | \$ 4,244 | \$ 4,543 | \$ 4,840 | \$38,041 |
| 34 | | | | | | | | | | | | | | | |
| 35 | QUALIFYING FACILITY (908.42) | | | | | | | | | | | | | | |
| 36 | INVESTMENT | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$0 |
| 37 | RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,960 | 0 | 0 | 0 | 6,960 |
| 38 | DEPRECIATION BASE | | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 9,177 | 5,697 | 5,697 | 5,697 | |
| 39 | | | | | | | | | | | | | | | |
| 40 | DEPRECIATION EXPENSE | | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 153 | 95 | 95 | 95 | 2,126 |
| 41 | | | | | | | | | | | | | | | |
| 42 | CUMULATIVE INVESTMENT | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 12,657 | 5,697 | 5,697 | 5,697 | 5,697 | 5,697 |
| 43 | LESS: ACC. DEPRECIATION | 9,972 | 10,163 | 10,394 | 10,605 | 10,816 | 11,027 | 11,238 | 11,449 | 11,660 | 4,853 | 4,948 | 5,043 | 5,138 | 5,138 |
| 44 | NET INVESTMENT | 2,685 | 2,474 | 2,263 | 2,052 | 1,841 | 1,630 | 1,419 | 1,208 | 997 | 844 | 749 | 654 | 559 | 559 |
| 45 | AVERAGE INVESTMENT | | 2,580 | 2,369 | 2,158 | 1,947 | 1,736 | 1,525 | 1,314 | 1,103 | 921 | 797 | 702 | 607 | |
| 46 | RETURN ON AVERAGE INVESTMENT | | 18 | 16 | 15 | 13 | 12 | 11 | 10 | 8 | 6 | 5 | 5 | 5 | 124 |
| 47 | | | | | | | | | | | | | | | |
| 48 | RETURN REQUIREMENTS | | 25 | 22 | 21 | 18 | 16 | 15 | 14 | 11 | 9 | 7 | 7 | 7 | 172 |
| 49 | | | | | | | | | | | | | | | |
| 50 | PROGRAM TOTAL | | \$ 236 | \$ 233 | \$ 232 | \$ 229 | \$ 227 | \$ 226 | \$ 225 | \$ 222 | \$ 162 | \$ 102 | \$ 102 | \$ 102 | \$2,298 |

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ-1)
SCHEDULE C - 2
PAGE 5 OF 6
SEPTEMBER 27, 2000

[illegible]

FLORIDA POWER CORPORATION
SCHEDULE OF ESTIMATED INVESTMENT, AMORTIZATION & RETURN
ON LOAD CONTROL EQUIPMENT
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ-1)
SCHEDULE C-2
PAGE 6 OF 6
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE | BEGINNING BALANCE | ESTIMATED | | | | | | | | | | | | TOTAL |
|----------|---|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| | | | Jan-01 | Feb-01 | Mar-01 | Apr-01 | May-01 | Jun-01 | Jul-01 | Aug-01 | Sep-01 | Oct-01 | Nov-01 | Dec-01 | |
| 1 | LOAD MANAGEMENT SWITCHES (908.80) (D) | | | | | | | | | | | | | | |
| 2 | LOAD CONTROL RECEIVERS, SWITCHES, AND HARDWARE - INVESTMENT | | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$ 148,500 | \$ 57,500 | \$ 57,500 | \$1,054,000 |
| 4 | RETIREMENTS | | 167,913 | 276,491 | 178,138 | 145,335 | 165,673 | 146,283 | 102,100 | 117,052 | 228,734 | 387,778 | 379,735 | 389,615 | 2,664,847 |
| 5 | AMORTIZATION BASE | | 8,263,337 | 8,144,135 | 7,974,320 | 7,915,584 | 7,863,080 | 7,764,602 | 7,743,410 | 7,736,834 | 7,621,441 | 7,416,185 | 7,135,429 | 6,818,254 | |
| 6 | | | | | | | | | | | | | | | |
| 7 | AMORTIZATION EXPENSE | | 137,723 | 135,736 | 132,906 | 131,927 | 131,052 | 129,410 | 129,057 | 128,947 | 127,024 | 123,603 | 118,924 | 113,638 | 1,539,947 |
| 8 | | | | | | | | | | | | | | | |
| 9 | CUMULATIVE INVESTMENT | 8,273,043 | 8,253,630 | 8,034,639 | 7,914,001 | 7,917,188 | 7,808,993 | 7,720,210 | 7,766,610 | 7,707,058 | 7,535,824 | 7,296,546 | 6,974,311 | 6,662,196 | 6,662,196 |
| 10 | LESS: ACC. AMORTIZATION | 5,824,265 | 5,594,075 | 5,453,320 | 5,408,088 | 5,394,680 | 5,360,059 | 5,343,188 | 5,370,143 | 5,382,038 | 5,280,328 | 5,018,153 | 4,755,342 | 4,499,365 | 4,499,365 |
| 11 | NET INVESTMENT | 2,848,778 | 2,659,555 | 2,581,319 | 2,505,913 | 2,522,488 | 2,448,934 | 2,377,024 | 2,396,467 | 2,325,020 | 2,255,496 | 2,280,393 | 2,218,969 | 2,162,831 | 2,162,831 |
| 12 | AVERAGE INVESTMENT | | 2,654,167 | 2,620,437 | 2,543,616 | 2,514,200 | 2,485,710 | 2,412,979 | 2,386,746 | 2,360,744 | 2,290,258 | 2,287,945 | 2,249,881 | 2,190,900 | |
| 13 | RETURN ON AVERAGE INVESTMENT | | 18,513 | 18,278 | 17,742 | 17,536 | 17,338 | 16,830 | 16,848 | 16,467 | 15,975 | 15,819 | 15,692 | 15,282 | 202,120 |
| 14 | | | | | | | | | | | | | | | |
| 15 | RETURN REQUIREMENTS | | 25,625 | 25,300 | 24,558 | 24,273 | 23,999 | 23,295 | 23,044 | 22,793 | 22,112 | 21,896 | 21,720 | 21,153 | 279,768 |
| 16 | | | | | | | | | | | | | | | |
| 17 | TOTAL AMORTIZATION AND RETURN | | \$ 163,348 | \$ 161,036 | \$ 157,464 | \$ 156,200 | \$ 155,051 | \$ 152,705 | \$ 152,101 | \$ 151,740 | \$ 149,136 | \$ 145,499 | \$ 140,644 | \$ 134,791 | \$1,819,715 |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | <u>SUMMARY OF DEMAND & ENERGY:</u> | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | |
| 22 | ENERGY | | \$ 1,787 | \$ 2,101 | \$ 2,415 | \$ 2,715 | \$ 3,012 | \$ 3,320 | \$ 3,625 | \$ 3,928 | \$ 4,171 | \$ 4,412 | \$ 4,709 | \$ 5,006 | \$ 41,201 |
| 23 | | | | | | | | | | | | | | | |
| 24 | DEMAND | | 176,906 | 174,513 | 170,859 | 169,512 | 168,268 | 165,827 | 165,141 | 164,699 | 162,013 | 158,294 | 153,356 | 147,422 | 1,976,810 |
| 25 | | | | | | | | | | | | | | | |
| 26 | TOTAL DEPRECIATION AND RETURN | | \$ 178,693 | \$ 176,614 | \$ 173,274 | \$ 172,227 | \$ 171,280 | \$ 169,147 | \$ 168,766 | \$ 168,627 | \$ 166,184 | \$ 162,706 | \$ 158,065 | \$ 152,428 | \$ 2,018,011 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY, AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-ED). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

SCHEDULE C-3
JANUARY THROUGH DECEMBER 2001

FLORIDA POWER CORPORATION
CONSERVATION PROGRAM COSTS
JANUARY through AUGUST, 2000 ACTUAL
SEPTEMBER through DECEMBER, 2000 ESTIMATED

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 1)
SCHEDULE C - 3
PAGE 1 OF 9
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE | DEPRECIATION AMORTIZATION & RETURN | OPERATING AND MAINTENANCE COSTS | | | | | | PROGRAM REVENUES (CREDITS) | TOTAL |
|----------|------------------------------|------------------------------------|---------------------------------|----------|------------------|----------------------|-------------|------------|----------------------------|------------|
| | | | PAYROLL & BENEFITS | VEHICLES | OUTSIDE SERVICES | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OTHER | |
| 1 | BETTER BUSINESS | | | | | | | | | |
| 2 | A. ACTUAL | \$ - | \$ 13,568 | \$ 974 | \$ - | \$ - | \$ - | \$ 164,916 | \$ - | \$ 179,458 |
| 3 | B. ESTIMATED | - | - | - | - | - | - | 75,165 | 835 | 76,000 |
| 4 | | | | | | | | | | |
| 5 | C. TOTAL | - | 13,568 | 974 | - | - | - | 240,081 | 835 | 255,458 |
| 6 | | | | | | | | | | |
| 7 | RESIDENTIAL NEW CONSTRUCTION | | | | | | | | | |
| 8 | A. ACTUAL | - | 241,637 | 19,477 | 5,249 | 3,950 | 43,484 | 89,889 | 34,545 | 438,231 |
| 9 | B. ESTIMATED | - | 99,626 | 7,018 | 24,626 | 3,100 | 149,000 | 190,000 | 20,630 | 494,000 |
| 10 | | | | | | | | | | |
| 11 | C. TOTAL | - | 341,263 | 26,495 | 29,875 | 7,050 | 192,484 | 279,889 | 55,175 | 932,231 |
| 12 | | | | | | | | | | |
| 13 | HOME ENERGY IMPROVEMENT | | | | | | | | | |
| 14 | A. ACTUAL | - | 256,869 | 16,333 | 56,786 | 2,203 | 207,271 | 1,695,123 | 46,600 | 2,280,590 |
| 15 | B. ESTIMATED | - | 127,746 | 7,066 | 21,665 | 3,011 | 162,000 | 715,000 | 14,512 | 1,051,000 |
| 16 | | | | | | | | | | |
| 17 | C. TOTAL | - | 384,615 | 23,399 | 78,451 | 5,214 | 369,271 | 2,410,123 | 61,112 | 3,331,590 |
| 18 | | | | | | | | | | |
| 19 | COMM / IND NEW CONSTRUCTION | | | | | | | | | |
| 20 | A. ACTUAL | - | - | - | - | - | - | 18,540 | - | 18,540 |
| 21 | B. ESTIMATED | - | - | - | - | - | - | 27,167 | 833 | 28,000 |
| 22 | | | | | | | | | | |
| 23 | C. TOTAL | - | - | - | - | - | - | 45,707 | 833 | 46,540 |
| 24 | | | | | | | | | | |
| 25 | HOME ENERGY CHECK | | | | | | | | | |
| 26 | A. ACTUAL | 4,114 | 1,015,059 | 71,881 | 260,055 | 13,633 | 396,575 | - | 57,635 | 1,818,766 |
| 27 | B. ESTIMATED | 1,756 | 489,543 | 35,045 | 117,360 | 8,069 | 505,500 | - | 45,983 | 1,203,256 |
| 28 | | | | | | | | | | |
| 29 | C. TOTAL | 5,870 | 1,504,602 | 106,926 | 377,415 | 21,702 | 902,075 | - | 103,618 | 3,022,022 |
| 30 | | | | | | | | | | |
| 31 | LOW INCOME | | | | | | | | | |
| 32 | A. ACTUAL | - | 796 | 24 | - | - | - | 150 | 225 | 1,195 |
| 33 | B. ESTIMATED | - | 9,568 | 994 | - | - | - | 5,000 | 4,438 | 20,000 |
| 34 | | | | | | | | | | |
| 35 | C. TOTAL | - | 10,364 | 1,018 | - | - | - | 5,150 | 4,663 | 21,195 |

FLORIDA POWER CORPORATION
CONSERVATION PROGRAM COSTS
JANUARY through AUGUST, 2000 ACTUAL
SEPTEMBER through DECEMBER, 2000 ESTIMATED

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 1)
SCHEDULE C - 3
PAGE 2 OF 9
SEPTEMBER 27, 2000

| LINE NO. | PROGRAM TITLE | DEPRECIATION AMORTIZATION & RETURN | OPERATING AND MAINTENANCE COSTS | | | | | | PROGRAM REVENUES (CREDITS) | TOTAL |
|----------|---------------------------|------------------------------------|---------------------------------|----------|------------------|----------------------|-------------|------------|----------------------------|------------|
| | | | PAYROLL & BENEFITS | VEHICLES | OUTSIDE SERVICES | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OTHER | |
| 1 | BUSINESS ENERGY CHECK | | | | | | | | | |
| 2 | A. ACTUAL | - | 100,570 | 7,279 | 1,274 | 999 | - | - | 2,735 | 112,857 |
| 3 | B. ESTIMATED | - | 49,935 | 4,068 | 799 | 1,753 | - | - | 445 | 57,000 |
| 4 | | | | | | | | | | |
| 5 | C. TOTAL | - | 150,505 | 11,347 | 2,073 | 2,752 | - | - | 3,180 | 169,857 |
| 6 | | | | | | | | | | |
| 7 | QUALIFYING FACILITY | | | | | | | | | |
| 8 | A. ACTUAL | 2,026 | 183,973 | 303 | 5,313 | 3,463 | - | - | 24,791 | 219,869 |
| 9 | B. ESTIMATED | 966 | 84,630 | - | 16,664 | 1,097 | - | - | 15,609 | 118,966 |
| 10 | | | | | | | | | | |
| 11 | C. TOTAL | 2,992 | 268,603 | 303 | 21,977 | 4,560 | - | - | 40,400 | 338,835 |
| 12 | | | | | | | | | | |
| 13 | INNOVATION INCENTIVE | | | | | | | | | |
| 14 | A. ACTUAL | - | - | - | - | - | - | - | - | - |
| 15 | B. ESTIMATED | - | - | - | - | - | - | 54,564 | 436 | 55,000 |
| 16 | | | | | | | | | | |
| 17 | C. TOTAL | - | - | - | - | - | - | 54,564 | 436 | 55,000 |
| 18 | | | | | | | | | | |
| 19 | TECHNOLOGY DEVELOPMENT | | | | | | | | | |
| 20 | A. ACTUAL | - | 15,664 | 1,441 | 17,109 | (806) | - | 1,130 | 519 | 35,057 |
| 21 | B. ESTIMATED | - | 8,011 | 665 | 16,364 | - | - | - | 1,960 | 27,000 |
| 22 | | | | | | | | | | |
| 23 | C. TOTAL | - | 23,675 | 2,106 | 33,473 | (806) | - | 1,130 | 2,479 | 62,057 |
| 24 | | | | | | | | | | |
| 25 | STANDBY GENERATION | | | | | | | | | |
| 26 | A. ACTUAL | - | 12,244 | 297 | 8,222 | 12,698 | - | 232,952 | 42 | 266,455 |
| 27 | B. ESTIMATED | - | 2,191 | - | 7,352 | 2,763 | - | 179,961 | 733 | 193,000 |
| 28 | | | | | | | | | | |
| 29 | C. TOTAL | - | 14,435 | 297 | 15,574 | 15,461 | - | 412,913 | 775 | 459,455 |
| 30 | | | | | | | | | | |
| 31 | INTERRUPT LOAD MANAGEMENT | | | | | | | | | |
| 32 | A. ACTUAL | - | 8,144 | 772 | 5,174 | 3,015 | - | 13,018,685 | 17,902 | 13,053,692 |
| 33 | B. ESTIMATED | - | 3,511 | - | - | 5,589 | - | 7,000,000 | 900 | 7,010,000 |
| 34 | | | | | | | | | | |
| 35 | C. TOTAL | - | 11,655 | 772 | 5,174 | 8,604 | - | 20,018,685 | 18,802 | 20,063,692 |

FPSC DOCKET NO. 000002-EG
FLORIDA POWER CORPORATION
WITNESS: M. F. JACOB
EXHIBIT NO: _____ (MFJ - 1)
SCHEDULE C - 3
PAGE 3 OF 9
SEPTEMBER 27, 2000

[illegible]

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|---------------------------|-------------------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| | | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1 QUALIFYING FACILITY | | | | | | | | | | | | | | |
| 2 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DEPRECIATION BASE | | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 0 |
| 5 DEPRECIATION EXPENSE | | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 211 | 2,532 |
| 6 CUMM. NET INVEST | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 | 12,857 |
| 7 LESS: ACC. NET DEPR | 7,440 | 7,851 | 7,882 | 8,073 | 8,284 | 8,495 | 8,706 | 8,917 | 9,128 | 9,339 | 9,550 | 9,761 | 9,972 | 9,972 |
| 8 NET INVESTMENT | 5,217 | 5,006 | 4,795 | 4,584 | 4,373 | 4,162 | 3,951 | 3,740 | 3,529 | 3,318 | 3,107 | 2,896 | 2,685 | 2,685 |
| 9 AVERAGE INVESTMENT | | 5,112 | 4,901 | 4,690 | 4,479 | 4,268 | 4,057 | 3,846 | 3,635 | 3,424 | 3,213 | 3,002 | 2,791 | |
| 10 RETURN ON AVG INVEST | | 36 | 34 | 33 | 31 | 30 | 28 | 26 | 24 | 23 | 21 | 20 | 20 | 332 |
| 11 RETURN REQUIREMENTS | | 50 | 47 | 46 | 43 | 41 | 39 | 36 | 36 | 33 | 32 | 29 | 28 | 480 |
| 12 PROGRAM TOTAL | | 281 | 258 | 257 | 254 | 252 | 250 | 247 | 247 | 244 | 243 | 240 | 239 | 2,992 |
| 13 UNUSED | | | | | | | | | | | | | | |
| 14 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 RETIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 DEPRECIATION BASE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 DEPRECIATION EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 AVERAGE INVESTMENT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 RETURN ON AVG INVEST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 RETURN REQUIREMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 PROGRAM TOTAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 LOAD MANAGEMENT ASSETS | | | | | | | | | | | | | | |
| 26 INVESTMENTS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 RETIREMENTS | | 202,554 | 1,023,708 | 3,014,813 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 DEPRECIATION BASE | | 4,849,423 | 4,036,292 | 2,017,031 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 4,241,076 |
| 29 DEPRECIATION EXPENSE | | 77,491 | 87,272 | 33,817 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 8,494 | 254,826 |
| 30 CUMM. NET INVEST | 4,750,700 | 4,548,148 | 3,524,437 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 | 509,824 |
| 31 LESS: ACC. NET DEPR | 3,987,056 | 3,841,993 | 2,885,556 | (95,840) | (87,148) | (78,852) | (70,158) | (61,684) | (53,170) | (44,876) | (36,182) | (27,688) | (19,194) | (19,194) |
| 32 NET INVESTMENT | 783,844 | 706,153 | 638,881 | 605,264 | 596,770 | 588,276 | 579,782 | 571,288 | 562,794 | 554,300 | 545,806 | 537,312 | 528,818 | 528,818 |
| 33 AVERAGE INVESTMENT | | 744,899 | 672,517 | 622,073 | 601,017 | 592,523 | 584,029 | 575,535 | 567,041 | 558,547 | 550,053 | 541,559 | 533,065 | |
| 34 RETURN ON AVG INVEST | | 5,195 | 4,890 | 4,339 | 4,192 | 4,133 | 4,074 | 4,015 | 3,955 | 3,896 | 3,837 | 3,778 | 3,718 | 48,822 |
| 35 RETURN REQUIREMENTS | | 7,191 | 6,492 | 6,006 | 5,802 | 5,721 | 5,639 | 5,557 | 5,474 | 5,393 | 5,311 | 5,229 | 5,146 | 66,961 |
| 36 PROGRAM TOTAL | | 84,682 | 73,764 | 39,623 | 14,298 | 14,215 | 14,133 | 14,051 | 13,968 | 13,887 | 13,805 | 13,723 | 13,640 | 323,787 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0188887 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .008975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 810890-EG). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|---------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|--------|--------|--------|--------|
| | | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1 HOME ENERGY CHECK | | | | | | | | | | | | | | |
| 2 INVESTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,890 | 23,890 |
| 4 DEPRECIATION BASE | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 15,355 | |
| 5 | | | | | | | | | | | | | | |
| 6 DEPRECIATION EXPENSE | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 258 | 5,239 |
| 7 | | | | | | | | | | | | | | |
| 8 CUMM. NET INVEST | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 27,200 | 3,510 | 3,510 |
| 9 LESS: ACC. NET DEPR | 19,023 | 19,478 | 19,929 | 20,382 | 20,835 | 21,288 | 21,741 | 22,194 | 22,647 | 23,100 | 23,553 | 24,006 | 572 | 572 |
| 10 NET INVESTMENT | 8,177 | 7,724 | 7,271 | 6,818 | 6,365 | 5,912 | 5,459 | 5,006 | 4,553 | 4,100 | 3,647 | 3,194 | 2,938 | 2,938 |
| 11 AVERAGE INVESTMENT | | 7,951 | 7,498 | 7,045 | 6,592 | 6,139 | 5,686 | 5,233 | 4,780 | 4,327 | 3,874 | 3,421 | 3,068 | |
| 12 RETURN ON AVG INVEST | | 56 | 52 | 49 | 46 | 43 | 39 | 36 | 33 | 30 | 27 | 24 | 21 | 456 |
| 13 | | | | | | | | | | | | | | |
| 14 RETURN REQUIREMENTS | | 77 | 72 | 68 | 64 | 59 | 54 | 50 | 46 | 41 | 38 | 33 | 29 | 831 |
| 15 | | | | | | | | | | | | | | |
| 16 PROGRAM TOTAL | | 530 | 525 | 521 | 517 | 512 | 507 | 503 | 499 | 494 | 491 | 486 | 285 | 5,870 |
| 17 | | | | | | | | | | | | | | |
| 18 CONSERV. PROGRAM ADMIN | | | | | | | | | | | | | | |
| 19 INVESTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 RETIREMENTS | 34,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,584 |
| 21 DEPRECIATION BASE | 80,299 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | |
| 22 | | | | | | | | | | | | | | |
| 23 DEPRECIATION EXPENSE | 1,338 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 12,888 |
| 24 | | | | | | | | | | | | | | |
| 25 CUMM. NET INVEST | 97,591 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 | 83,007 |
| 26 LESS: ACC. NET DEPR | 58,298 | 25,050 | 26,100 | 27,150 | 28,200 | 29,250 | 30,300 | 31,350 | 32,400 | 33,450 | 34,500 | 35,550 | 36,600 | 36,600 |
| 27 NET INVESTMENT | 39,295 | 37,957 | 36,907 | 35,857 | 34,807 | 33,757 | 32,707 | 31,657 | 30,607 | 29,557 | 28,507 | 27,457 | 26,407 | 26,407 |
| 28 AVERAGE INVESTMENT | | 38,828 | 37,432 | 36,382 | 35,332 | 34,282 | 33,232 | 32,182 | 31,132 | 30,082 | 29,032 | 27,982 | 26,932 | |
| 29 RETURN ON AVG INVEST | | 270 | 281 | 254 | 247 | 239 | 232 | 224 | 217 | 209 | 203 | 195 | 188 | 2,739 |
| 30 | | | | | | | | | | | | | | |
| 31 RETURN REQUIREMENTS | | 374 | 361 | 351 | 342 | 331 | 321 | 310 | 301 | 289 | 281 | 270 | 260 | 3,791 |
| 32 | | | | | | | | | | | | | | |
| 33 PROGRAM TOTAL | | 1,712 | 1,411 | 1,401 | 1,392 | 1,381 | 1,371 | 1,360 | 1,351 | 1,339 | 1,331 | 1,320 | 1,310 | 16,679 |
| 34 | | | | | | | | | | | | | | |
| 35 UNUSED | | | | | | | | | | | | | | |
| 36 INVESTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 RETIREMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 DEPRECIATION BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | | | | | | | | | | | | | | |
| 40 DEPRECIATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | | | | | | | | | | | | | |
| 42 CUMM. NET INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 LESS: ACC. NET DEPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 NET INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 AVERAGE INVESTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 RETURN ON AVG INVEST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | | | | | | | | | |
| 48 RETURN REQUIREMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | | | | | | | | | | | | | | |
| 50 PROGRAM TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0188687 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .008975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-E). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | BEGINNING BALANCE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|-------------|----------------------------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1 | LOAD MANAGEMENT | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | LOAD CONTROL RECEIVERS, SWITCHES | | | | | | | | | | | | | |
| 4 | & HARDWARE - INVESTMENTS | 28,937 | 18,356 | 32,280 | 10,941 | 36,109 | 29,575 | 35,237 | 30,836 | 35,000 | 35,000 | 35,000 | 35,000 | 360,269 |
| 5 | RETIREMENTS | 125,042 | 143,149 | 435,348 | 85,393 | 122,177 | 44,689 | 205,485 | 214,697 | 68,856 | 269,942 | 226,201 | 387,864 | 2,286,623 |
| 6 | AMORTIZATION BASE | 10,151,344 | 10,039,895 | 9,774,964 | 9,546,204 | 9,475,944 | 9,425,383 | 9,332,891 | 9,155,637 | 9,047,776 | 8,914,379 | 8,701,308 | 8,439,375 | |
| 7 | | | | | | | | | | | | | | |
| 8 | AMORTIZATION EXPENSE | 169,189 | 167,332 | 162,916 | 159,104 | 157,633 | 157,090 | 155,545 | 152,594 | 150,797 | 148,573 | 145,022 | 140,857 | 1,866,752 |
| 9 | | | | | | | | | | | | | | |
| 10 | CUMULATIVE INVEST. | 10,199,397 | 10,103,291 | 9,976,466 | 9,573,430 | 9,518,878 | 9,432,910 | 9,417,815 | 9,247,567 | 9,063,706 | 8,796,908 | 8,605,707 | 8,273,043 | 8,273,043 |
| 11 | LESS: ACC. AMORT. | 6,044,138 | 6,088,283 | 6,112,466 | 5,840,034 | 5,933,745 | 5,969,501 | 6,081,922 | 6,031,982 | 5,969,879 | 6,053,820 | 5,932,451 | 5,851,272 | 5,824,265 |
| 12 | NET INVESTMENT | 4,155,261 | 4,015,008 | 3,864,032 | 3,733,396 | 3,585,233 | 3,463,409 | 3,335,893 | 3,215,585 | 3,093,827 | 2,978,030 | 2,864,457 | 2,754,435 | 2,648,778 |
| 13 | AVERAGE INVESTMENT | | 4,085,135 | 3,939,520 | 3,798,714 | 3,659,314 | 3,524,321 | 3,399,651 | 3,275,739 | 3,154,706 | 3,035,929 | 2,921,244 | 2,809,448 | 2,701,607 |
| 14 | RETURN ON AVG. INVEST. | | 28,494 | 27,478 | 26,496 | 25,524 | 24,582 | 23,712 | 22,849 | 22,004 | 21,175 | 20,376 | 19,586 | 281,130 |
| 15 | | | | | | | | | | | | | | |
| 16 | RETURN REQUIREMENTS | | 39,440 | 38,034 | 36,675 | 35,329 | 34,025 | 32,821 | 31,627 | 30,457 | 29,310 | 28,203 | 27,124 | 389,128 |
| 17 | | | | | | | | | | | | | | |
| 18 | PROGRAM TOTAL | | 208,629 | 205,366 | 199,591 | 194,433 | 191,958 | 189,911 | 187,172 | 183,051 | 180,107 | 176,778 | 172,146 | 2,255,880 |

NOTE DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | PROGRAM TITLE | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL |
|----------|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1 | BETTER BUSINESS | 3,079 | 12,084 | 15,963 | 13,315 | 8,897 | 107,923 | 13,738 | 5,581 | 20,000 | 19,000 | 19,000 | 18,000 | 255,458 |
| 2 | RESIDENTIAL NEW CONSTRUCTION | 49,816 | 39,379 | 77,095 | 49,961 | 53,078 | 62,321 | 49,798 | 58,783 | 123,000 | 129,000 | 125,000 | 117,000 | 832,231 |
| 3 | HOME ENERGY IMPROVEMENT | 254,893 | 220,115 | 385,795 | 263,797 | 316,585 | 258,819 | 323,505 | 259,896 | 282,000 | 271,000 | 270,000 | 228,000 | 3,332,185 |
| 4 | COMM / IND NEW CONSTRUCTION | 0 | 0 | 0 | 0 | 18,540 | 0 | 0 | 0 | 7,000 | 7,000 | 7,000 | 7,000 | 48,540 |
| 5 | HOME ENERGY CHECK | 127,756 | 164,282 | 257,900 | 186,229 | 203,825 | 211,748 | 258,970 | 408,444 | 298,494 | 308,491 | 314,986 | 281,285 | 3,022,208 |
| 6 | LOW INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 728 | 487 | 6,000 | 5,000 | 4,000 | 5,000 | 21,195 |
| 7 | BUSINESS ENERGY CHECK | 7,160 | 14,470 | 13,481 | 17,516 | 12,670 | 12,898 | 14,329 | 20,333 | 14,000 | 16,000 | 14,000 | 13,000 | 169,857 |
| 8 | QUALIFYING FACILITY | 34,039 | 28,531 | 33,811 | 20,951 | 25,980 | 28,635 | 22,861 | 27,081 | 30,244 | 31,243 | 30,240 | 27,239 | 338,835 |
| 9 | INNOVATION INCENTIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,000 | 14,000 | 13,000 | 14,000 | 55,000 |
| 10 | TECHNOLOGY DEVELOPMENT | 269 | 1,865 | 6,252 | 2,893 | 5,180 | 4,957 | 7,637 | 8,424 | 7,000 | 7,000 | 8,000 | 7,000 | 62,057 |
| 11 | STANDBY GENERATION | 24,563 | 33,143 | 34,389 | 29,177 | 30,052 | 38,676 | 38,439 | 38,018 | 48,000 | 48,000 | 48,000 | 48,000 | 459,455 |
| 12 | INTERRUPT LOAD MANAGEMENT | 2,021,114 | 1,524,231 | 1,680,423 | 1,667,747 | 1,472,029 | 1,607,499 | 1,596,725 | 1,533,924 | 1,752,000 | 1,753,000 | 1,752,000 | 1,753,000 | 20,063,692 |
| 13 | CURTAIL LOAD MANAGEMENT | 44,260 | 43,812 | 58,412 | 54,538 | 66,985 | 59,858 | 55,867 | 49,395 | 56,000 | 56,000 | 57,000 | 56,000 | 656,125 |
| 14 | RESIDENTIAL LOAD MANAGEMENT | 2,891,997 | 3,895,852 | 2,461,711 | 2,096,845 | 2,404,919 | 3,084,820 | 3,202,342 | 3,215,012 | 3,495,994 | 3,098,581 | 2,859,889 | 2,889,380 | 35,356,922 |
| 15 | COMMERCIAL LOAD MANAGEMENT | 40,882 | 61,718 | 49,215 | 70,785 | 53,896 | 52,331 | 61,788 | 70,280 | 55,000 | 71,000 | 74,000 | 62,000 | 722,873 |
| 16 | CONSERVATION PROGRAM ADMIN | 140,810 | 141,152 | 274,207 | 173,888 | 200,058 | 172,489 | 171,263 | 218,035 | 182,339 | 205,331 | 187,320 | 174,310 | 2,241,202 |
| 17 | TOTAL ALL PROGRAMS | 5,640,838 | 5,979,312 | 5,326,654 | 4,847,220 | 4,870,454 | 5,680,572 | 5,787,988 | 5,909,851 | 6,391,071 | 6,039,846 | 5,782,415 | 5,680,214 | 87,735,835 |
| 18 | | | | | | | | | | | | | | |
| 19 | LESS: BASE RATE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | | |
| 21 | NET RECOVERABLE (CT-3, PAGE 2) | 5,640,838 | 5,979,312 | 5,326,654 | 4,847,220 | 4,870,454 | 5,680,572 | 5,787,988 | 5,909,851 | 6,391,071 | 6,039,846 | 5,782,415 | 5,680,214 | 87,735,835 |

* GROSS EXPENDITURES ONLY. AUDIT PROGRAM REVENUES ARE ACCOUNTED FOR IN CALCULATION OF TRUE-UP SCHEDULE CT-3, PAGE 2 OF 3.

FLORIDA POWER CORPORATION
 ENERGY CONSERVATION ADJUSTMENT
 CALCULATION OF TRUE-UP
 FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL FOR THE PERIOD |
|---|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|-------------|----------------------|
| | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1A BETTER BUSINESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1B HOME ENERGY IMPROVEMENT | 25 | 0 | 0 | 0 | 0 | 445 | 100 | 25 | 0 | 0 | 0 | 0 | 595 |
| 1C HOME ENERGY CHECK | 89 | (470) | 55 | (451) | (428) | (182) | 1,474 | 79 | 0 | 0 | 0 | 0 | 186 |
| 1D SUBTOTAL - FEES | 114 | (470) | 55 | (451) | (428) | 283 | 1,574 | 104 | 0 | 0 | 0 | 0 | 781 |
| 2 CONSERVATION CLAUSE REVENUES | 4,488,927 | 5,453,014 | 4,323,187 | 4,810,861 | 4,929,765 | 6,391,452 | 6,707,479 | 6,423,567 | 6,859,584 | 5,910,021 | 4,876,435 | 4,846,496 | 85,820,848 |
| 2A CURRENT PERIOD GRT REFUND | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 TOTAL REVENUES | 4,489,041 | 5,452,544 | 4,323,222 | 4,810,510 | 4,929,337 | 6,391,735 | 6,709,053 | 6,423,671 | 6,859,584 | 5,910,021 | 4,876,435 | 4,846,496 | 85,821,629 |
| 4 PRIOR PERIOD TRUE-UP OVER/(UNDER) 13,607,931 | 78,500 | 78,500 | 78,500 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 9,889,654 |
| 5 CONSERVATION REVENUES APPLICABLE TO PERIOD | 4,567,541 | 5,531,044 | 4,401,722 | 5,883,194 | 6,002,021 | 7,464,419 | 7,781,737 | 7,496,355 | 7,932,248 | 6,982,705 | 5,949,119 | 5,919,178 | 75,711,283 |
| 6 CONSERVATION EXPENSES (CT-3, PAGE 1, LINE 73) | 5,640,638 | 5,979,312 | 5,326,854 | 4,647,220 | 4,870,454 | 5,680,572 | 5,787,988 | 5,909,851 | 6,391,071 | 6,039,646 | 5,782,415 | 5,880,214 | 67,735,835 |
| 7 TRUE-UP THIS PERIOD (O)U | 1,073,097 | 448,268 | 924,932 | (1,035,974) | (1,131,567) | (1,783,847) | (1,993,749) | (1,586,704) | (1,541,177) | (943,059) | (166,704) | (238,964) | (7,975,448) |
| 8 CURRENT PERIOD INTEREST | (44,241) | (41,175) | (38,553) | (37,328) | (39,110) | (42,881) | (47,114) | (50,889) | (52,785) | (52,889) | (50,566) | (48,301) | (543,715) |
| 9 ADJUSTMENTS PER AUDIT \ RDC Order | 3,718,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,718,277 |
| 10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF PERIOD (O)U | (13,607,931) | (8,782,298) | (8,296,705) | (7,331,826) | (7,332,445) | (7,430,438) | (8,184,262) | (9,152,441) | (9,717,350) | (10,238,628) | (10,161,992) | (9,306,580) | (13,607,931) |
| 10A CURRENT PERIOD GRT REFUNDED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) | 78,500 | 78,500 | 78,500 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 1,072,684 | 9,889,654 |
| 12 END OF PERIOD NET TRUE-UP | (8,782,298) | (8,296,705) | (7,331,826) | (7,332,445) | (7,430,438) | (8,184,262) | (9,152,441) | (9,717,350) | (10,238,628) | (10,161,992) | (9,306,580) | (8,519,163) | (8,519,163) |

FLORIDA POWER CORPORATION
CALCULATION OF INTEREST PROVISION
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000

| LINE NO. | ACTUAL | | | | | | | | ESTIMATE | | | | TOTAL FOR THE PERIOD |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------------|
| | JAN 00 | FEB 00 | MAR 00 | APR 00 | MAY 00 | JUN 00 | JUL 00 | AUG 00 | SEP 00 | OCT 00 | NOV 00 | DEC 00 | |
| 1 BEGINNING TRUE-UP AMOUNT (CT-3, PAGE 2, LINE 9 & 10) | (9,889,654) | (8,782,298) | (8,296,705) | (7,331,828) | (7,332,445) | (7,430,438) | (8,184,282) | (9,152,441) | (9,717,350) | (10,238,628) | (10,181,992) | (9,308,580) | |
| 2 ENDING TRUE-UP AMOUNT BEFORE INTEREST | (8,738,057) | (8,255,530) | (7,293,273) | (7,295,118) | (7,391,328) | (8,141,801) | (9,105,327) | (9,888,481) | (10,185,843) | (10,109,003) | (9,256,012) | (8,472,862) | |
| 3 TOTAL BEGINNING & ENDING TRUE-UP | (18,627,711) | (17,037,828) | (15,589,978) | (14,626,942) | (14,723,773) | (15,572,039) | (17,289,589) | (18,818,902) | (19,903,193) | (20,347,631) | (19,418,004) | (17,779,442) | |
| 4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3) | (9,313,856) | (8,518,914) | (7,794,989) | (7,313,471) | (7,361,887) | (7,786,020) | (8,644,795) | (9,409,451) | (9,951,597) | (10,173,816) | (9,709,002) | (8,889,721) | |
| 5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH | 5.80% | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.56% | 6.50% | 6.48% | 6.25% | 6.25% | 6.25% | |
| 6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.25% | 6.25% | 6.25% | 6.25% | |
| 7 TOTAL (LINE 5 AND LINE 6) | 11.40% | 11.60% | 11.87% | 12.25% | 12.75% | 13.15% | 13.06% | 12.98% | 12.73% | 12.50% | 12.50% | 12.50% | |
| 8 AVERAGE INTEREST RATE (50% OF LINE 7) | 5.700% | 5.800% | 5.935% | 6.125% | 6.375% | 6.575% | 6.540% | 6.490% | 6.365% | 6.250% | 6.250% | 6.250% | |
| 9 INTEREST PROVISION (LINE 4 * LINE 8) / 12 | (44,241) | (41,175) | (38,553) | (37,329) | (39,110) | (42,881) | (47,114) | (50,889) | (52,785) | (52,989) | (50,588) | (48,301) | (543,715) |

SCHEDULE C-4
JANUARY THROUGH DECEMBER 2001

CALCULATION OF ENERGY CONSERVATION COST RECOVERY (ECCR) REVENUES
 FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001

| MONTH | JURISDICTIONAL MWH SALES | BASE REVENUES | CLAUSE REVENUE NET OF REVENUE TAXES |
|-----------|-----------------------------|------------------|---|
| JANUARY | 2,848,215 | \$0 | \$5,001,563 |
| FEBRUARY | 2,678,779 | \$0 | \$4,672,658 |
| MARCH | 2,555,141 | \$0 | \$4,424,177 |
| APRIL | 2,638,168 | \$0 | \$4,522,356 |
| MAY | 2,772,309 | \$0 | \$4,752,966 |
| JUNE | 3,333,227 | \$0 | \$5,813,757 |
| JULY | 3,557,326 | \$0 | \$6,276,085 |
| AUGUST | 3,632,022 | \$0 | \$6,426,430 |
| SEPTEMBER | 3,707,875 | \$0 | \$6,536,865 |
| OCTOBER | 3,159,257 | \$0 | \$5,514,624 |
| NOVEMBER | 2,823,180 | \$0 | \$4,850,253 |
| DECEMBER | <u>2,796,186</u> | <u>\$0</u> | <u>\$4,828,340</u> |
| TOTAL | <u>36,501,685</u> | <u>\$0</u> | <u>\$63,620,075</u> |

SCHEDULE C-5

Program Description and Progress

Program Title: Home Energy Check

Program Description: The new Home Energy Check program is a comprehensive residential energy evaluation (audit) program. The program provides Florida Power Corporation's (FPC) residential customers with an analysis of energy consumption and recommendations on energy efficiency improvements. It acts as a motivational tool to identify, evaluate, and inform consumers on cost effective energy saving measures. It serves as the foundation of the residential Home Energy Improvement program and is a program requirement for participation. There are four versions of this audit: the free walk-thru, the paid walk-thru (\$15 charge), the energy rating (Energy Gauge) and the mail-in audit.

Program Projections for January, 2001 through December, 2001: It is estimated that 24,000 customers will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$2,656,742.

Program Progress Summary: With 24,214 completions through year-to-date August 2000, the Home Energy Check program continues to inform and motivate consumers on cost effective energy efficiency improvements which results in participation of energy efficiency measures being implemented.

Program Description and Progress

Program Title: Home Energy Improvement

Program Description: This umbrella efficiency program provides existing residential customers incentives for energy efficient heating, air conditioning, water heating, ceiling insulation upgrade and duct leakage repair.

Program Projections for January, 2001 through December, 2001: It is estimated that 13,150 completions will be performed in this program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$3,667,283.

Program Progress Summary: Year-to-date August 2000 completions of 15,490 are meeting projections.

Program Description and Progress

Program Title: Residential New Construction

Program Description: This program is designed to encourage builders to construct more energy efficient homes by choosing from a menu of energy saving measures such as duct sealing, duct layout, attic insulation, high efficiency heat pump, heat recovery water heating or dedicated heat pump. This is also an educational program that strives to teach builders, Realtors, HVAC dealers, and homebuyers the importance of energy efficiency. Incentives are awarded to the builder based on the level of efficiency they choose.

Program Projections for January, 2001 through December, 2001: It is estimated that 6,500 homes representing 275 builders will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$842,349.

Program Progress Summary: This program is tied to the building industry. Economic forces will dictate the number of homes built during this period. Participation has increased each year since its inception. There have been 5,479 completions year-to-date August 2000.

Program Description and Progress

Program Title: Low-Income Weatherization Assistance Program

Program Description: The program goal is to integrate FPC's DSM program measures with the Department of Community Affairs (DCA) and local weatherization providers to deliver energy efficiency measures to low-income families. Through this partnership, Florida Power will assist local weatherization agencies by providing energy education materials and financial incentives to weatherize the homes of low-income families.

Program Projections for January, 2001 through December, 2001: It is estimated that 350 families representing 12-15 agencies will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$119,891.

Program Progress Summary: The program was launched during the month of July 2000. Individual meetings with weatherization providers are currently being scheduled throughout the FPC territory.

Program Description and Progress

Program Title: Energy Management (Residential & Commercial)

Program Description: The Load Management Program incorporates direct radio control of selected customer equipment to reduce system demand during peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Customers have a choice of options and receive a credit on their monthly electric bills depending on the options selected and their monthly kWh usage.

Program Projections for January 2001 through December 2001: During this period we anticipate installing 5,000 new participants to the program.

Program Fiscal Expenditures for January 2001 through December 2001: Program expenditures during this period are projected to be \$34,386,062.

Program Progress Summary: As of September 1, 2000 there were 464,678 customers participating in the Load Management program. As specified in FPC's Commission-approved DSM Plan, the year-round component of the program has been closed to new participants, while a new winter-only component was opened in July 2000.

Program Description and Progress

Program Title: Business Energy Check

Program Description: The Business Energy Check is an audit for non-residential customers, and has two parts. The free audit provides a no-cost energy audit for non-residential facilities. The paid audit provides a more thorough energy analysis for non-residential facilities. For each, a qualified energy auditor determines which energy-reducing actions apply to a customer's facility and operation. The cost of implementing recommended measures and the resulting savings are estimated in writing based on industry averages. The auditor also explains other Florida Power programs and incentives available to encourage implementation of the conservation recommendations.

Program Projections for January, 2001 through December, 2001: It is estimated that 450 customers will participate in this program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$235,245.

Program Progress Summary: The program is required for participation in most of the company's other commercial/industrial DSM programs.

Program Description and Progress

Program Title: Better Business

Program Description: This umbrella efficiency program provides incentives to existing commercial and industrial customers for high efficiency heating, air conditioning, motors, water heating, roof insulation upgrade, duct leakage and repair, and window film.

Program Projections for January, 2001 through December, 2001: It is estimated that 100 customers will participate during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$195,200.

Program Progress Summary: There have been 64 Better Business program completions during the year-to-date August 2000 period.

Program Description and Progress

Program Title: Commercial/Industrial New Construction

Program Description: This umbrella efficiency program provides incentives for the design and construction of energy efficient commercial and industrial facilities. Incentives are provided for energy efficient heating, air conditioning, motors, water heating, window film, insulation and leak free ducts.

Program Projections for January, 2001 through December, 2001: It is estimated that 24 customers will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$54,000.

Program Progress Summary: There have been 14 Commercial/Industrial New Construction program completions during the year-to-date August 2000 period.

Program Description and Progress

Program Title: Innovation Incentive

Program Description: Significant conservation efforts that are not supported by other Florida Power programs can be encouraged through Innovation Incentive. Major equipment replacement or other actions that substantially reduce FPC peak demand requirements are evaluated to determine their impact on Florida Power's system. If cost effective, these actions may qualify for an economic incentive in order to shorten the "payback" time of the project.

Program Projections for January, 2001 through December, 2001: It is estimated that 1 customer will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$166,250.

Program Progress Summary: This program attracts specialized, customer specific energy efficiency measures not covered through the company's other DSM programs.

Program Description and Progress

Program Title: Standby Generation

Program Description: Florida Power Corporation provides an incentive for customers to voluntarily operate their on-site generation during times of system peak.

Program Projections for January, 2001 through December, 2001: It is estimated that 5 new customers will participate in the program during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$579,941.

Program Progress Summary: The program currently has a total of 45 participants.

Program Description and Progress

Program Title: Interruptible Service Program

Program Description: The Interruptible Service program is a rate tariff which allows Florida Power to switch off electrical service to customers during times of capacity shortages. The signal to operate the automatic switch on the customer's service is activated by the Energy Control Center. In return for this, the customers receive a monthly rebate on their kW demand charge.

Program Projections for January, 2001 through December, 2001: No new participants are expected during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$21,030,922.

Program Progress Summary: The program currently has 153 participants. The original program filed as the IS-1 tariff was closed to new participants on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the newer IS-2 tariff.

Program Description and Progress

Program Title: Curtailable Service Program

Program Description: The Curtailable Service is a dispatchable DSM program in which customers contract to curtail or shut down a portion of their load during times of capacity shortages. The curtailment is done voluntarily by the customer when notified by FPC. In return for this cooperation, the customer receives a monthly rebate for the curtailable portion of their load.

Program Projections for January, 2001 through December, 2001: No new participants are expected during the projection period.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$675,000.

Program Progress Summary: To date the program has 8 participants. The original program filed as the CS-1 tariff was closed to new participants on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the newer CS-2 tariff.

Program Description and Progress

Program Title: Technology Development

Program Description: This program allows Florida Power to undertake certain development and demonstration projects which have promise to become cost-effective conservation and energy efficiency programs.

Program Projections for January, 2001 through December, 2001: Monitoring and evaluation of the residential HVAC airflow and proper refrigerant charging is expected to be completed by the fourth quarter of 2001. A photovoltaic R&D project on manufactured housing will continue through 2001. R&D projects for dual compressor heat pumps and radiant barriers will also be evaluated in 2001.

Program Fiscal Expenditures for January, 2001 through December, 2001: Expenses for this program are projected to be \$130,575.

Program Progress Summary: The residential HVAC airflow and proper refrigerant charge R&D project has field-tested 24 homes to date. The photovoltaic R&D project on manufactured housing has been delayed due to unforeseen contract problems and will continue through 2001.

Program Description and Progress

Program Title: Qualifying Facilities

Program Description: Power is purchased from qualifying cogeneration and small power production facilities.

Program Projections for January 2000 through December 2000: Contracts for new facilities will continue to be negotiated when opportune.

Program Fiscal Expenditures for January 2000 through December 2000: Expenses for this program are projected to be \$368,913.

Program Progress Summary: The total MW of qualifying facility capacity is approximately 830 MW, excluding the Tiger Bay capacity that is now owned by FPC. As approved in Order No. PSC-97-0652-S-EQ Order Approving Stipulation and Supplemental Stipulation, the Tiger Bay QF payments will continue to be recovered as if the contracts are still in place.

TR 8

**BEFORE THE FLORIDA
PUBLIC SERVICE COMMISSION**

**DOCKET NO. 000002-EG
FLORIDA POWER & LIGHT COMPANY**

MAY 15, 2000

**ENERGY CONSERVATION COST RECOVERY
FACTOR
FINAL TRUE-UP**

JANUARY 1999 THROUGH DECEMBER 1999

TESTIMONY AND EXHIBITS OF:

BARBARA SANTOS

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 000002-EG EXHIBIT NO. 2

COMPANY/

WITNESS: Santos

DATE: 11-20-00

DOCUMENT NUMBER-DATE

05987 MAY 15 8

FPSC-RECORDS/REPORTING

Docket No.000002-EG
Exhibit No._____
Florida Power & Light Co.
(BS-1)
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| CT-5, Page 1 of 1 | Barbara Santos |
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| Appendix A | Barbara Santos |

**Energy Conservation Cost Recovery
Final True-Up for the Period
January 1999 Through December 1999**

1. Actual End of Period True-Up

2. Principal \$ 8,747,192

3. Interest \$ 442,654 \$ 9,189,846

4. Less Estimated/Actual True-Up approved
at the November 1999 Hearing

5. Principal 8,696,133

6. Interest \$ 423,982 \$ 9,120,115

7. Final Net True-Up to be carried over to the \$ 69,731
January 2001 through December 2001 period

() Reflects Underrecovery

**Energy Conservation Cost Recovery
Analysis of Program Costs
Actual VS Estimate for the Period
January 1999 through December 1999**

| | <u>Actual</u> | <u>Estimated (a)</u> | <u>Difference</u> |
|---|----------------------|----------------------|-------------------|
| 1. Depreciation & Return | \$ 21,615,616 | \$ 21,548,157 | \$ 67,459 |
| 2. Payroll & Benefits | 17,574,906 | 18,065,611 | (490,705) |
| 3. Materials & Supplies | (1,535,775) | (79,042) | (1,456,733) |
| 4. Outside Services | 15,301,238 | 12,052,326 | 3,248,912 |
| 5. Advertising | 5,817,221 | 5,509,937 | 307,284 |
| 6. Incentives | 97,716,504 | 97,720,754 | (4,250) |
| 7. Vehicles | 108,530 | 59,381 | 49,149 |
| 8. Other | <u>2,919,855</u> | <u>2,584,120</u> | <u>335,735</u> |
| 9. SUB-TOTAL | \$ 159,518,095 | \$ 157,461,244 | \$ 2,056,851 |
| 10. Program Revenues | <u>(80,275)</u> | <u>(66,825)</u> | <u>(13,450)</u> |
| 11. TOTAL PROGRAM COSTS | \$ 159,437,820 | \$ 157,394,419 | \$ 2,043,403 |
| 12. Amounts included in Base Rates | <u>1,141,934</u> | <u>1,116,853</u> | <u>25,081</u> |
| 13. SUBTOTAL | \$ 158,295,886 | \$ 156,277,566 | \$ 2,018,320 |
| 14. ECCR Reveues (Net of Revenue Taxes) | <u>169,068,182</u> | <u>166,998,807</u> | <u>2,069,375</u> |
| 15. True-Up Before Interest (Line 14 - Line 13) | \$ 10,772,296 | \$ 10,721,241 | \$ 51,055 |
| 16. Interest Provision | 442,654 | 423,982 | 18,672 |
| 17. Prior Period True-Up (Apr '98 -Dec '98) | (2,025,105) | (2,025,105) | - |
| 18. Deferred True-Up from Prior Period (Apr '98- Dec '98) | <u>5,093,495</u> | <u>5,093,495</u> | <u>-</u> |
| 19. End of Period True-Up | \$ <u>14,283,341</u> | \$ <u>14,213,610</u> | \$ <u>69,731</u> |

(a) From Estimated/Actual Filing. Approved 11/99 Hearing.
For Lines 15 - 19 () reflects an underrecovery.
Totals may not add due to rounding.

CONSERVATION PROGRAM COSTS
January 1999 through December 1999

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|---|-----------------------|--------------------|----------------------|------------------|--------------|---------------|------------|--------------|----------------|------------------|------------------|
| 1. Residential Conservation Service Program | \$ | \$ 2,851,382 | \$ 22,281 | \$ 2,545,974 | \$ 3,617,154 | \$ | \$ 5,844 | \$ 432,113 | \$ 9,274,748 | \$ | \$ 9,274,748 |
| 2. Residential Building Envelope Program | | 217,023 | 263 | 99,324 | | 1,923,148 | 76 | 21,994 | 2,261,828 | | 2,261,828 |
| 3. Residential Load Management ("On Call") | 17,935,770 | 1,962,448 | (1,740,385) | 3,223,615 | (2,236) | 44,223,702 | 4,842 | 969,275 | 66,577,031 | | 66,577,031 |
| 4. Duct System Testing & Repair Program | | 2,157,552 | 34,294 | 254,192 | 131,643 | 1,377,222 | 11,215 | (441,987) | 3,524,131 | | 3,524,131 |
| 5. Residential Air Conditioning Program | | 731,936 | 6,899 | 499,215 | 131,617 | 13,213,304 | 359 | 81,258 | 14,664,588 | | 14,664,588 |
| 6. GS Load Management ("Business On Call") | 1,144,836 | 145,650 | | 70,814 | | 560,888 | 531 | 63,431 | 1,986,150 | | 1,986,150 |
| 7. Cogeneration & Small Power Production | | 163,488 | 46 | 4,239,716 | | | 105 | (56,554) | 4,346,801 | | 4,346,801 |
| 8. Commercial/Industrial Efficient Lighting | | 173,436 | | 303,111 | | 495,164 | 793 | 24,089 | 996,593 | | 996,593 |
| 9. Commercial/Industrial Load Control | | 410,332 | 11,325 | 33,232 | | 29,316,778 | 2,171 | 125,329 | 29,899,167 | | 29,899,167 |
| 10. Business Energy Evaluation | | 945,497 | 23,540 | 1,081,838 | 1,862,370 | | 5,046 | 174,714 | 4,093,005 | | 4,093,005 |
| 11. C/I Heating, Ventilating & A/C Program | | 903,107 | 133 | 363,981 | 33,830 | 3,373,415 | 4,421 | 76,158 | 4,755,045 | | 4,755,045 |
| 12. C/I Off Peak Battery Charging Program | | 9,907 | | | | 15,345 | 35 | 564 | 25,851 | | 25,851 |
| 13. Business Custom Incentive Program | | 633 | | | | 240,000 | 4 | 1,946 | 242,583 | | 242,583 |
| 14. C/I Building Envelope Program | | 252,190 | 688 | 34,541 | 36,947 | 2,977,538 | 1,447 | 28,914 | 3,332,265 | | 3,332,265 |
| 15. Res. Thermal Energy Storage Research Proj. | | | | | | | | | | | |
| 16. Cool Communities Research Project | | | | 44,248 | | | | 636 | 44,884 | | 44,884 |
| 17. Res. Heat Pump Water Heating Research Project | | 14 | | | | | | | 14 | | 14 |
| 18. Conservation Research & Development Program | | 32 | | 29,537 | | | | 8,089 | 37,658 | | 37,658 |
| 19. Natural Gas End-Use Technology R&D Project | | 112 | | 152,591 | | | | 6 | 152,711 | | 152,711 |
| 20. C/I Daylight Dimming Research Project | | 56 | | (6,325) | | | | 51,318 | 45,049 | | 45,049 |
| 21. C/I New Construction Research Project | | 56 | | 382,274 | | | | 104 | 382,434 | | 382,434 |
| 22. Marketing Conservation Research & Dev. | | 67 | | 271,624 | | | | | 271,691 | | 271,691 |
| 23. BuildSmart Program | | 923,454 | 12,814 | 390,567 | 5,896 | | 253 | 128,520 | 1,461,504 | (80,275) | 1,381,229 |
| 24. Green Pricing Research & Development Project | | 8,488 | 1,027 | 42,787 | | | | 1,998 | 54,310 | | 54,310 |
| 25. C/I Solar Desiccant Research Project | | 58 | | 29,866 | | | | | 29,922 | | 29,922 |
| 26. Common Expenses | 2,535,010 | 5,917,990 | 91,300 | 1,214,506 | | | 71,388 | 1,227,938 | 11,058,132 | | 11,058,132 |
| 27. Total All Programs | \$ 21,615,616 | \$ 17,574,906 | \$ (1,535,775) | \$ 15,301,238 | \$ 5,817,221 | \$ 97,716,504 | \$ 108,530 | \$ 2,919,855 | \$ 159,518,093 | \$ (80,275) | \$ 159,437,820 |
| 28. LESS: Included in Base Rates | | \$ 1,141,934 | | | | | | | \$ 1,141,934 | | \$ 1,141,934 |
| 29. Recoverable Conservation Expenses | \$ 21,615,616 | \$ 16,432,972 | \$ (1,535,775) | \$ 15,301,238 | \$ 5,817,221 | \$ 97,716,504 | \$ 108,530 | \$ 2,919,855 | \$ 158,376,160 | \$ (80,275) | \$ 158,295,886 |
| Totals may not add due to rounding | | | | | | | | | | | |

CONSERVATION PROGRAM VARIANCE
January 1999 through December 1999

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total Variance for Period |
|---|-----------------------|--------------------|----------------------|------------------|--------------|-------------|-----------|-------------|--------------|------------------|---------------------------|
| 1. Residential Conservation Service Program | \$ | \$ (376,762) | \$ (1,878) | \$ 1,557,807 | \$ (574,877) | \$ | \$ 1,422 | \$ (51,754) | \$ 553,958 | \$ | \$ 553,958 |
| 2. Residential Building Envelope Program | | 33,254 | (743) | 20,691 | | (147,955) | 41 | (6,712) | (101,424) | | (101,424) |
| 3. Residential Load Management ("On Call") | 99,774 | 337,958 | (1,502,163) | 659,835 | (2,236) | 1,029,077 | (205) | 230,465 | 852,505 | | 852,505 |
| 4. Duct System Testing & Repair Program | | (351,859) | (14,139) | 7,430 | 113,525 | (837,583) | 6,546 | 345,634 | (730,445) | | (730,445) |
| 5. Residential Air Conditioning Program | | (155,608) | 8,646 | 53,539 | 113,414 | (1,176,748) | 289 | (14,625) | (1,173,093) | | (1,173,093) |
| 6. GS Load Management ("Business On Call") | 6,368 | 12,329 | | 47,013 | (340) | 157,573 | 268 | 23,456 | 246,667 | | 246,667 |
| 7. Cogeneration & Small Power Production | | 56,131 | 46 | 1,821,301 | | | 53 | (30,462) | 1,847,069 | | 1,847,069 |
| 8. Commercial/Industrial Efficient Lighting | | (14,394) | | 23,776 | | 19,734 | 427 | (14,136) | 15,407 | | 15,407 |
| 9. Commercial/Industrial Load Control | | 25,355 | (3,283) | (347) | | 1,663,691 | 812 | 14,546 | 1,700,974 | | 1,700,974 |
| 10. Business Energy Evaluation | | 70,884 | 9,996 | 537,526 | 847,612 | | 2,522 | 15,029 | 1,483,569 | | 1,483,569 |
| 11. C/I Heating, Ventilating & A/C Program | | (53,628) | 1 | 23,146 | | 34,294 | 2,436 | (21,989) | (15,740) | | (15,740) |
| 12. C/I Off Peak Battery Charging Program | | (853) | | (11,976) | | 12,190 | 18 | (627) | (1,248) | | (1,248) |
| 13. Business Custom Incentive Program | | (2,051) | | (11,000) | | (240,000) | 4 | (1,901) | (254,948) | | (254,948) |
| 14. C/I Building Envelope Program | | (259) | 684 | (5,194) | | (518,723) | 717 | (9,212) | (531,987) | | (531,987) |
| 15. Res. Thermal Energy Storage Research Proj. | | | | | | | | (4,165) | (4,165) | | (4,165) |
| 16. Cool Communities Research Project | | | | (41,664) | | | | | (41,664) | | (41,664) |
| 17. Res. Heat Pump Water Heating Research Project | | | | | | | | (4,165) | (4,165) | | (4,165) |
| 18. Conservation Research & Development Program | | (27,736) | | (41,665) | | | | (12,500) | (81,901) | | (81,901) |
| 19. Natural Gas End-Use Technology R&D Project | | (1) | | 34,265 | | | | 1 | 34,265 | | 34,265 |
| 20. C/I Daylight Dimming Research Project | | (4,622) | | (67,067) | | | | 240 | (71,449) | | (71,449) |
| 21. C/I New Construction Research Project | | (4,623) | | (369,971) | | | | (49) | (374,643) | | (374,643) |
| 22. Marketing Conservation Research & Dev. | | 4 | | (115,758) | (132,900) | | | | (248,654) | | (248,654) |
| 23. BuildSmart Program | | 31,648 | 997 | 122,776 | (56,914) | | 105 | 31,202 | 129,814 | (13,450) | 116,364 |
| 24. Green Pricing Research & Development Project | | 310 | | 38,068 | | | | | 38,378 | | 38,378 |
| 25. C/I Solar Desiccant Research Project | | (4,621) | | (21,819) | | | | | (26,440) | | (26,440) |
| 26. Common Expenses | (38,683) | (61,561) | 47,102 | (1,011,800) | | | 33,694 | (152,541) | (1,183,789) | | (1,183,789) |
| 27. Total Variance All Programs | \$ 67,459 | \$ (490,705) | \$ (1,456,733) | \$ 3,248,912 | \$ 307,284 | \$ (4,250) | \$ 49,149 | \$ 335,735 | \$ 2,056,851 | \$ (13,450) | \$ 2,043,401 |
| 28. LESS: Included in Base Rates | | \$ 25,081 | | | | | | | \$ 25,081 | | \$ 25,081 |
| 29. Total Recoverable Conservation Variance | \$ 67,459 | \$ (515,786) | \$ (1,456,733) | \$ 3,248,912 | \$ 307,284 | \$ (4,250) | \$ 49,149 | \$ 335,735 | \$ 2,031,770 | \$ (13,450) | \$ 2,018,320 |
| Totals may not add due to rounding | | | | | | | | | | | |

| Program No. | ACCOUNT NO. | PROGRAM TITLE |
|----------------|----------------|--|
| 1 | 456.300 | RESIDENTIAL CONSERVATION SERVICE PROGRAM |
| 1 | 908.620 | RESIDENTIAL CONSERVATION SERVICE PROGRAM |
| 1 | 909.101 | RESIDENTIAL CONSERVATION SERVICE PROGRAM |
| 2 | 908.600 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 2 | 908.650 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 2 | 908.660 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 2 | 909.103 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 2 | 909.104 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 2 | 909.600 | RESIDENTIAL BUILDING ENVELOPE PROGRAM |
| 3 | 440.300 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 582.800 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 586.870 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 587.200 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 587.870 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 592.800 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 592.880 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 597.870 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 598.870 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 908.500 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 908.540 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 3 | 909.106 | RESIDENTIAL LOAD MANAGEMENT ("ON CALL") |
| 4 | 908.700 | DUCT SYSTEM TESTING & REPAIR PROGRAM |
| 4 | 908.710 | DUCT SYSTEM TESTING & REPAIR PROGRAM |
| 4 | 909.121 | DUCT SYSTEM TESTING & REPAIR PROGRAM |
| 4 | 909.710 | DUCT SYSTEM TESTING & REPAIR PROGRAM |
| 5 | 908.410 | RESIDENTIAL AIR CONDITIONING PROGRAM |
| 5 | 909.410 | RESIDENTIAL AIR CONDITIONING PROGRAM |
| 6 | 442.190 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 6 | 442.290 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 6 | 587.250 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 6 | 598.140 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 6 | 908.580 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 6 | 909.580 | GS LOAD MANAGEMENT ("BUSINESS ON CALL") |
| 7 | 560.400 | COGENERATION & SMALL POWER PRODUCTION |
| 7 | 908.350 | COGENERATION & SMALL POWER PRODUCTION |
| 8 | 908.170 | COMMERCIAL/INDUSTRIAL EFFICIENT LIGHTING |
| 8 | 909.170 | COMMERCIAL/INDUSTRIAL EFFICIENT LIGHTING |
| 9 | 442.300 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |
| 9 | 442.320 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |
| 9 | 587.120 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |
| 9 | 598.120 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |
| 9 | 908.550 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |
| 9 | 909.107 | COMMERCIAL/INDUSTRIAL LOAD CONTROL |

| Program No. | ACCOUNT NO. | PROGRAM TITLE |
|----------------|----------------|--|
| 10 | 456.150 | BUSINESS ENERGY EVALUATION |
| 10 | 908.400 | BUSINESS ENERGY EVALUATION |
| 10 | 908.430 | BUSINESS ENERGY EVALUATION |
| 10 | 909.430 | BUSINESS ENERGY EVALUATION |
| 10 | 909.450 | BUSINESS ENERGY EVALUATION |
| 11 | 908.150 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 908.160 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 908.420 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 908.440 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 908.590 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 909.150 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 909.160 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 909.420 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 909.440 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 11 | 909.590 | C/I HEATING, VENTILATING & A/C PROGRAM |
| 12 | 908.180 | C/I OFF PEAK BATTERY CHARGING PROGRAM |
| 12 | 909.180 | C/I OFF PEAK BATTERY CHARGING PROGRAM |
| 13 | 908.190 | BUSINESS CUSTOM INCENTIVE PROGRAM |
| 14 | 908.300 | C/I BUILDING ENVELOPE PROGRAM |
| 14 | 909.310 | C/I BUILDING ENVELOPE PROGRAM |
| 15 | 908.110 | RES. THERMAL ENERGY STORAGE RESEARCH PROJ. |
| 16 | 908.730 | COOL COMMUNITIES RESEARCH PROJECT |
| 17 | 908.740 | RES. HEAT PUMP WATER HEATING RESEARCH PROJECT |
| 18 | 910.499 | CONSERVATION RESEARCH & DEVELOPMENT PROGRAM |
| 19 | 908.760 | NATURAL GAS END-USE TECHNOLOGY R&D. PROJECT |
| 20 | 908.200 | C/I DAYLIGHT DIMMING RESEARCH PROJECT |
| 21 | 908.720 | C/I NEW CONSTRUCTION RESEARCH PROJECT |
| 22 | 909.130 | MARKETING CONSERVATION RESERACH & DEV |
| 22 | 910.130 | MARKETNG CONSERVATION RESERACH & DEV. |
| 23 | 456.870 | BUILDSMART PROGRAM |
| 23 | 908.770 | BUILDSMART PROGRAM |
| 23 | 909.770 | BUILDSMART PROGRAM |
| 24 | 908.260 | GREEN PRICING RESEARCH & DEVEVELOPMENT PROJECT |
| 24 | 909.260 | GREEN PRICING RESEARCH & DEVEVELOPMENT PROJECT |
| 25 | 908.570 | C/I SOLAR DESICCANT RESEARCH PROJECT |
| 26 | 907.100 | COMMON EXPENSES |
| 26 | 908.130 | COMMON EXPENSES |
| 26 | 908.450 | COMMON EXPENSES |
| 26 | 908.460 | COMMON EXPENSES |
| 26 | 909.700 | COMMON EXPENSES |
| 26 | 910.100 | COMMON EXPENSES |
| 26 | 910.120 | COMMON EXPENSES |
| 26 | 910.176 | COMMON EXPENSES |
| 26 | 931.100 | COMMON EXPENSES |
| ** | 926.211 | PENSION & WELFARE BENEFITS |

** Pension & Welfare benefits are allocated to the specific program by means of work order allocation; Each work order translates to Ferc Account 926.211.

CONSERVATION PROGRAM COSTS
January 1999 through December 1999

| Program Title | January | February | March | April | May | June | July | August | September | October | November | December | Total for Period |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| 1. Residential Conservation Service Program | \$ 232,502 | \$ 239,517 | \$ 423,711 | \$ 308,031 | \$ 318,942 | \$ 2,911,014 | \$ 536,160 | \$ 1,125,502 | \$ 798,247 | \$ 1,046,580 | \$ 540,994 | \$ 793,568 | \$ 9,274,748 |
| 2. Residential Building Envelope Program | 107,394 | 175,276 | 157,042 | 121,704 | 252,038 | 268,465 | 266,274 | 166,714 | 176,970 | 183,573 | 188,198 | 178,180 | 2,261,828 |
| 3. Residential Load Management ("On Call") | 4,612,866 | 4,451,574 | 4,278,798 | 6,358,030 | 6,430,955 | 6,397,883 | 6,352,124 | 6,503,376 | 6,440,847 | 6,220,989 | 4,305,919 | 4,222,661 | 66,577,031 |
| 4. Duct System Testing & Repair Program | 228,676 | 208,907 | 336,446 | 259,963 | 316,563 | 264,530 | 324,702 | 314,344 | 283,605 | 298,949 | 358,116 | 329,333 | 3,524,131 |
| 5. Residential Air Conditioning Program | 910,251 | 904,634 | 914,873 | 1,060,622 | 1,580,624 | 1,538,141 | 1,588,901 | 1,283,537 | 1,311,355 | 1,380,186 | 1,274,871 | 958,594 | 14,684,588 |
| 6. GS Load Management ("Business On Call") | 123,816 | 135,862 | 172,891 | 55,980 | 230,230 | 215,429 | 212,008 | 208,036 | 206,011 | 204,138 | 114,198 | 107,552 | 1,988,150 |
| 7. Cogeneration & Small Power Production | 230,025 | 95,901 | 576,525 | 209,888 | 295,141 | 194,851 | 20,339 | 792,378 | 324,761 | 568,417 | 969,322 | 69,255 | 4,346,801 |
| 8. Commercial/Industrial Efficient Lighting | 61,071 | 116,677 | 52,096 | 98,717 | 143,776 | 41,404 | 78,829 | 142,317 | 44,710 | 65,407 | 33,082 | 118,308 | 996,593 |
| 9. Commercial/Industrial Load Control | 2,841,982 | 2,155,309 | 2,188,047 | 2,329,571 | 2,753,008 | 2,252,106 | 2,574,316 | 2,654,585 | 2,692,539 | 2,813,845 | 2,499,312 | 2,344,548 | 29,899,167 |
| 10. Business Energy Evaluation | 76,602 | 85,982 | 131,280 | 167,030 | 162,982 | 149,157 | 174,300 | 162,042 | 986,060 | 1,311,943 | 225,643 | 460,001 | 4,093,005 |
| 11. C/I Heating, Ventilating & A/C Program | 421,816 | 108,358 | 273,039 | 405,972 | 504,098 | 469,853 | 565,061 | 176,631 | 227,397 | 847,177 | 279,269 | 476,574 | 4,755,045 |
| 12. C/I Off Peak Battery Charging Program | 4,480 | 964 | 1,390 | 1,008 | 872 | 4,584 | 4,992 | 1,124 | 598 | 491 | 685 | 4,684 | 25,851 |
| 13. Business Custom Incentive Program | 158 | 240,000 | 2,131 | 81 | | | | 24 | 41 | 32 | 41 | 74 | 242,583 |
| 14. C/I Building Envelope Program | 149,751 | 130,149 | 226,017 | 713,212 | 566,951 | 197,416 | 133,424 | 183,268 | 259,763 | 173,181 | 284,454 | 314,678 | 3,332,265 |
| 15. Res. Thermal Energy Storage Research Proj. | | | | | | | | | | | - | - | |
| 16. Cool Communities Research Project | | | | | 636 | 43,589 | 658 | | | | - | - | 44,884 |
| 17. Res. Heat Pump Water Heating Research Proj. | 14 | | | | | | | | | | - | - | 14 |
| 18. Conservation Research & Development Program | 14,832 | | (23) | 14,760 | | 8,089 | | | | | - | - | 37,658 |
| 19. Natural Gas End-Use Technology R&D Project | 113 | 815 | 3,793 | | | 50,228 | 63,497 | | 30,801 | 3,464 | - | - | 152,711 |
| 20. C/I Daylight Dimming Research Project | 56 | 19,207 | | | | 25,539 | | | 95 | 7 | - | 145 | 45,049 |
| 21. C/I New Construction Research Project | 56 | 57 | 33 | 19 | 102 | | 268,335 | | | (50) | - | 113,883 | 382,434 |
| 22. Marketing Conservation Research & Dev. | | 8,100 | | 18,204 | 20,275 | 20,761 | 37 | 3 | 26,960 | | 49,500 | 127,850 | 271,691 |
| 23. BuildSmart Program | 64,541 | 122,642 | 137,028 | 110,794 | 97,348 | 115,659 | 119,362 | 196,805 | 68,392 | 157,777 | 93,131 | 178,025 | 1,461,504 |
| 24. Green Pricing Research & Development Proj. | | | 296 | 268 | 3,228 | 10,277 | 1,863 | 28 | | | - | 38,350 | 54,310 |
| 25. C/I Solar Desiccant Research Project | 56 | 12,702 | | | | 15,450 | 357 | | 1,356 | | - | - | 29,922 |
| 26. Common Expenses | 818,816 | 896,556 | 1,373,393 | 884,607 | 857,193 | 901,270 | 823,822 | 1,063,067 | 749,722 | 764,424 | 754,353 | 1,173,309 | 11,058,132 |
| 27. Total All Programs | \$ 10,897,674 | \$ 10,109,390 | \$ 11,249,783 | \$ 13,118,462 | \$ 14,514,961 | \$ 16,095,503 | \$ 14,129,161 | \$ 14,973,781 | \$ 14,630,231 | \$ 15,820,510 | \$ 11,971,067 | \$ 12,007,572 | \$ 159,518,093 |
| 28. LESS: Included in Base Rates | 89,565 | 83,072 | 82,473 | 159,916 | 87,147 | 85,995 | 91,365 | 90,797 | 133,655 | 79,631 | 74,798 | 83,520 | 1,141,934 |
| 29. Recoverable Conservation Expenses | \$ 10,808,109 | \$ 10,026,318 | \$ 11,167,310 | \$ 12,958,546 | \$ 14,427,814 | \$ 16,009,508 | \$ 14,037,796 | \$ 14,882,984 | \$ 14,496,577 | \$ 15,740,879 | \$ 11,896,269 | \$ 11,924,052 | \$ 158,376,160 |
| Totals may not add due to rounding | | | | | | | | | | | | | |

**FLORIDA POWER & LIGHT COMPANY
CONSERVATION TRUE-UP & INTEREST CALCULATION
JANUARY THROUGH DECEMBER 1999**

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | ACTUALS JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|-------------|--------------|--------------|--------------|--------------|--------------|
| B. CONSERVATION PROGRAM REVENUES | | | | | | | | | | | | | |
| 1. a. RESIDENTIAL LOAD CONTROL CREDIT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| b. C/I - PENALTIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. BUILDSMART PROGRAM REVENUES | 5,500 | 6,450 | 5,300 | 5,900 | 4,625 | 6,825 | 10,350 | 11,225 | 6,400 | 4,825 | 8,375 | 4,500 | 80,275 |
| 2. CONSERVATION CLAUSE REVENUES (NET OF REVENUE TAXES) | 13,287,567 | 11,693,583 | 11,461,811 | 12,478,371 | 13,653,910 | 14,824,727 | 15,848,807 | 17,516,456 | 17,156,084 | 15,383,927 | 13,053,344 | 12,709,596 | 169,068,182 |
| 3. TOTAL REVENUES | 13,293,067 | 11,700,033 | 11,467,111 | 12,484,271 | 13,658,535 | 14,831,552 | 15,859,157 | 17,527,681 | 17,162,484 | 15,388,752 | 13,061,719 | 12,714,096 | 169,148,457 |
| 4. ADJUSTMENT NOT APPLICABLE TO PERIOD - PRIOR TRUE-UP | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (168,759) | (2,025,105) |
| 5. CONSERVATION REVENUES APPLICABLE TO PERIOD (Line B3 + B4) | 13,124,308 | 11,531,274 | 11,298,352 | 12,315,512 | 13,489,776 | 14,662,793 | 15,690,398 | 17,358,922 | 16,993,725 | 15,219,993 | 12,892,960 | 12,545,337 | 167,123,352 |
| 6. CONSERVATION EXPENSES (From CT-3, Page 1, Line 33) | 10,808,109 | 10,026,318 | 11,167,310 | 12,958,546 | 14,427,814 | 16,009,507 | 14,037,796 | 14,882,984 | 14,496,577 | 15,740,879 | 11,896,268 | 11,924,051 | 158,376,160 |
| 7. TRUE-UP THIS PERIOD (Line B5 - Line B6) | 2,316,199 | 1,504,957 | 131,042 | (643,034) | (938,038) | (1,346,714) | 1,652,603 | 2,475,939 | 2,497,149 | (520,886) | 996,692 | 621,286 | 8,747,192 |
| 8. INTEREST PROVISION FOR THE MONTH (From CT-3, Page 3, Line C10) | 17,441 | 25,791 | 30,083 | 29,698 | 27,225 | 24,026 | 26,095 | 36,598 | 49,212 | 54,446 | 57,815 | 64,224 | 442,654 |
| 9. TRUE-UP & INTEREST PROVISION BEGINNING OF MONTH | (2,025,105) | 477,294 | 2,176,800 | 2,506,684 | 2,062,107 | 1,320,053 | 166,124 | 2,013,580 | 4,694,875 | 7,409,994 | 7,112,313 | 8,335,579 | (2,025,105) |
| a. DEFERRED TRUE-UP BEGINNING OF PERIOD | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 | 5,093,495 |
| 10. PRIOR TRUE-UP COLLECTED (REFUNDED) | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 168,759 | 2,025,105 |
| 11. END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (Line B7+B8+B9+B9a+B10) | \$5,570,789 | \$7,270,295 | \$7,600,179 | \$7,155,602 | \$6,413,548 | \$5,259,619 | \$7,107,075 | \$9,788,370 | \$12,503,489 | \$12,205,808 | \$13,429,074 | \$14,283,341 | \$14,283,341 |

NOTES: () Reflects Underrecovery

**FLORIDA POWER & LIGHT COMPANY
CONSERVATION TRUE-UP & INTEREST CALCULATION
JANUARY THROUGH DECEMBER 1999**

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | ACTUALS JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|-------------|--------------|--------------|--------------|--------------|--------------|-----------------|--------------|--------------|--------------|--------------|--------------|---------------|
| C. INTEREST PROVISION | | | | | | | | | | | | | |
| 1. BEGINNING TRUE-UP AMOUNT (Line B9+B9a) | \$3,068,390 | \$5,570,789 | \$7,270,295 | \$7,600,179 | \$7,155,602 | \$6,413,548 | \$5,259,619 | \$7,107,075 | \$9,788,370 | \$12,503,489 | \$12,205,808 | \$13,429,074 | \$97,372,238 |
| 2. ENDING TRUE-UP AMOUNT BEFORE INTEREST (Line B7+B9+B9a+B10) | 5,553,348 | 7,244,504 | 7,570,096 | 7,125,904 | 6,386,323 | 5,235,593 | 7,080,980 | 9,751,772 | 12,454,277 | 12,151,362 | 13,371,259 | 14,219,119 | 108,144,537 |
| 3. TOTAL OF BEGINNING & ENDING TRUE-UP (Line C1+C2) | \$8,621,738 | \$12,815,293 | \$14,840,391 | \$14,726,083 | \$13,541,925 | \$11,649,141 | \$12,340,599 | \$16,858,847 | \$22,242,647 | \$24,654,851 | \$25,577,067 | \$27,648,193 | \$205,516,775 |
| 4. AVERAGE TRUE-UP AMOUNT (50% of Line C3) | \$4,310,869 | \$6,407,647 | \$7,420,196 | \$7,363,042 | \$6,770,963 | \$5,824,571 | \$6,170,300 | \$8,429,424 | \$11,121,324 | \$12,327,426 | \$12,788,534 | \$13,824,097 | \$102,758,388 |
| 5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH | 4.90000% | 4.81000% | 4.85000% | 4.88000% | 4.80000% | 4.85000% | 5.05000% | 5.10000% | 5.32000% | 5.30000% | 5.30000% | 5.55000% | N/A |
| 6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 4.81000% | 4.85000% | 4.88000% | 4.80000% | 4.85000% | 5.05000% | 5.10000% | 5.32000% | 5.30000% | 5.30000% | 5.55000% | 5.60000% | N/A |
| 7. TOTAL (Line C5+C6) | 9.71000% | 9.66000% | 9.73000% | 9.68000% | 9.65000% | 9.90000% | 10.15000% | 10.42000% | 10.62000% | 10.60000% | 10.85000% | 11.15000% | N/A |
| 8. AVERAGE INTEREST RATE (50% of Line C7) | 4.85500% | 4.83000% | 4.86500% | 4.84000% | 4.82500% | 4.95000% | 5.07500% | 5.21000% | 5.31000% | 5.30000% | 5.42500% | 5.57500% | N/A |
| 9. MONTHLY AVERAGE INTEREST RATE (Line C8 / 12) | 0.40458% | 0.40250% | 0.40542% | 0.40333% | 0.40208% | 0.41250% | 0.42292% | 0.43417% | 0.44250% | 0.44167% | 0.45208% | 0.46458% | N/A |
| 10. INTEREST PROVISION FOR THE MONTH (Line C4 x C9) | \$17,441 | \$25,791 | \$30,083 | \$29,698 | \$27,225 | \$24,026 | \$26,095 | \$36,598 | \$49,212 | \$54,446 | \$57,815 | \$64,224 | \$442,654 |

NOTES: () Reflects Underrecovery
N/A = Not Applicable

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Residential Load Management ("On Call")
For the Period January through December 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total | Line No. |
|----------|--|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|----------------|----------|
| 1. | Investments (Net of Retirements) | | \$298,669 | \$617,938 | \$1,309,072 | \$768,327 | \$748,787 | \$963,428 | (\$21,340,221) | \$542,244 | \$974,889 | \$1,148,286 | \$708,815 | \$1,185,734 | (\$15,116,888) | 1. |
| 2. | Depreciation Base | | 82,163,731 | 82,781,669 | 84,090,741 | 84,859,068 | 85,807,855 | 86,571,283 | 85,231,062 | 85,773,306 | 86,748,195 | 87,896,480 | 88,805,295 | 89,791,029 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 1,377,760 | 1,388,938 | 1,414,487 | 1,421,755 | 1,433,072 | 1,456,388 | 1,082,022 | 1,091,321 | 1,132,139 | 1,158,441 | 1,146,019 | 1,201,143 | 15,303,484 | 3. |
| 4. | Cumulative Investment (Line 2) | \$81,885,062 | 82,163,731 | 82,781,669 | 84,090,741 | 84,859,068 | 85,807,855 | 86,571,283 | 85,231,062 | 85,773,306 | 86,748,195 | 87,896,480 | 88,805,295 | 89,791,029 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 46,886,168 | 48,263,868 | 49,800,195 | 51,057,185 | 52,437,251 | 53,869,778 | 55,326,187 | 54,526,161 | 55,817,409 | 56,770,155 | 57,981,206 | 59,074,616 | 60,275,758 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$34,978,895 | \$33,899,863 | \$33,181,475 | \$33,033,557 | \$32,421,818 | \$31,738,077 | \$31,245,117 | \$30,704,901 | \$30,155,897 | \$29,978,040 | \$29,915,274 | \$29,530,679 | \$29,515,271 | n/a | 6. |
| 7. | Average Net Investment | | 34,439,379 | 33,540,669 | 33,107,516 | 32,727,687 | 32,079,947 | 31,491,597 | 30,975,009 | 30,430,399 | 30,066,969 | 29,946,657 | 29,722,976 | 29,522,975 | n/a | 7. |
| 8. | Return on Average Net Investment) | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 141,359 | 137,670 | 135,893 | 129,280 | 122,332 | 120,088 | 118,118 | 116,041 | 114,855 | 114,197 | 113,344 | 112,581 | | |
| b. | Equity Comp. grossed up for taxes | | 230,133 | 224,128 | 221,233 | 210,468 | 199,156 | 195,503 | 192,296 | 188,915 | 186,659 | 185,912 | 184,524 | 183,282 | 2,402,210 | |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 125,250 | 121,982 | 120,407 | 119,025 | 116,889 | 114,530 | 112,651 | 110,870 | 109,349 | 108,911 | 108,098 | 107,370 | 1,374,911 | |
| 9. | Total Return Requirements (Line 8b + 8c) | | 365,383 | 346,110 | 341,640 | 329,493 | 315,825 | 310,033 | 304,947 | 299,586 | 296,008 | 294,823 | 292,621 | 290,852 | 3,777,121 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$1,733,144 | \$1,735,048 | \$1,756,127 | \$1,751,248 | \$1,748,897 | \$1,768,421 | \$1,386,969 | \$1,390,907 | \$1,428,148 | \$1,453,284 | \$1,438,640 | \$1,491,795 | \$19,080,605 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For January through March 1999 the Equity Component is 4.9255% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI.
For April 1999 the Equity Component is 4.7402% based on a weighted average ROE of 11.47%.
For May through December 1999 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

ALLOCATION OF DEPRECIATION AND RETURN ON INVESTMENT BETWEEN PROGRAMS

| Residential On Call Program 4 (94%) | Depreciation | 1,295,094 | 1,305,802 | 1,329,618 | 1,336,449 | 1,347,088 | 1,369,005 | 1,017,101 | 1,025,842 | 1,084,210 | 1,088,935 | 1,077,257 | 1,129,074 | 14,385,275 |
|-------------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | Return | 334,060 | 325,343 | 321,141 | 309,723 | 296,876 | 291,431 | 286,650 | 281,611 | 278,247 | 277,134 | 275,064 | 273,213 | 3,550,494 |
| | Total | 1,629,155 | 1,630,945 | 1,650,759 | 1,646,173 | 1,643,964 | 1,660,436 | 1,303,751 | 1,307,452 | 1,342,458 | 1,366,069 | 1,352,321 | 1,402,287 | 17,935,769 |
| Business on Call Program 7 (6%) | Depreciation | 82,666 | 83,336 | 84,869 | 85,305 | 85,984 | 87,383 | 84,921 | 85,479 | 87,928 | 89,506 | 88,761 | 72,089 | 918,209 |
| | Return | 21,323 | 20,787 | 20,498 | 19,770 | 18,950 | 18,602 | 18,297 | 17,975 | 17,760 | 17,689 | 17,557 | 17,439 | 226,627 |
| | Total | 103,989 | 104,103 | 105,368 | 105,075 | 104,934 | 105,985 | 83,218 | 83,454 | 85,688 | 87,196 | 86,318 | 89,508 | 1,144,836 |
| Total | Depreciation | 1,377,760 | 1,388,938 | 1,414,487 | 1,421,755 | 1,433,072 | 1,456,388 | 1,082,022 | 1,091,321 | 1,132,139 | 1,158,441 | 1,146,019 | 1,201,143 | 15,303,484 |
| | Return | 355,383 | 346,110 | 341,640 | 329,493 | 315,825 | 310,033 | 304,947 | 299,586 | 296,008 | 294,823 | 292,621 | 290,852 | 3,777,121 |
| | Total | 1,733,144 | 1,735,048 | 1,756,127 | 1,751,248 | 1,748,897 | 1,768,421 | 1,386,969 | 1,390,907 | 1,428,148 | 1,453,284 | 1,438,640 | 1,491,795 | 19,080,605 |

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
ECCR Common
For the Period January through December 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total | Line No. |
|----------|---|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| 1. | Investment (Net of Retirements) | | (\$60,000) | \$60,000 | \$650,366 | \$3,511 | \$269 | \$0 | (\$33,771) | \$0 | \$1,852 | \$41,000 | \$3,177 | \$0 | \$666,403 | 1. |
| 2. | Depreciation Base | | 8,769,196 | 8,829,196 | 9,479,562 | 9,483,072 | 9,483,341 | 9,483,341 | 9,449,570 | 9,449,570 | 9,451,422 | 9,492,422 | 9,495,599 | 9,495,599 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 146,042 | 147,042 | 162,801 | 152,079 | 152,002 | 151,993 | 151,430 | 151,430 | 151,569 | 154,862 | 152,079 | 151,814 | 1,825,146 | 3. |
| 4. | Cumulative Investment (Line 2) | \$8,829,196 | 8,769,196 | 8,829,196 | 9,479,562 | 9,483,072 | 9,483,341 | 9,483,341 | 9,449,570 | 9,449,570 | 9,451,422 | 9,492,422 | 9,495,599 | 9,495,599 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 4,395,765 | 4,541,807 | 4,688,849 | 4,851,651 | 5,003,730 | 5,155,732 | 5,307,725 | 5,425,384 | 5,576,814 | 5,728,384 | 5,883,246 | 6,035,325 | 6,187,139 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$4,433,431 | \$4,227,389 | \$4,140,346 | \$4,627,911 | \$4,479,343 | \$4,327,609 | \$4,175,616 | \$4,024,186 | \$3,872,756 | \$3,723,039 | \$3,609,176 | \$3,460,274 | \$3,308,460 | | 6. |
| 7. | Average Net Investment | | \$4,330,410 | \$4,183,867 | \$4,384,129 | \$4,553,627 | \$4,403,476 | \$4,251,613 | \$4,089,901 | \$3,948,471 | \$3,787,897 | \$3,668,108 | \$3,534,725 | \$3,384,367 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 17,775 | 17,173 | 17,995 | 17,988 | 16,792 | 16,213 | 15,634 | 15,057 | 14,483 | 13,980 | 13,479 | 12,906 | 169,474 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/61425) | | 28,937 | 27,958 | 29,296 | 29,284 | 27,337 | 26,394 | 25,453 | 24,513 | 23,578 | 22,760 | 21,944 | 21,011 | 308,463 | 8b. |
| c. | Debt Component (Line 7 * 4.3842% /12) | | 15,749 | 15,216 | 15,944 | 16,561 | 16,015 | 15,462 | 14,911 | 14,360 | 13,812 | 13,333 | 12,855 | 12,308 | 176,527 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 44,686 | 43,174 | 45,240 | 45,845 | 43,352 | 41,857 | 40,363 | 38,872 | 37,390 | 36,093 | 34,799 | 33,319 | 484,990 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$190,728 | \$190,216 | \$208,042 | \$197,923 | \$195,354 | \$193,950 | \$191,794 | \$190,303 | \$188,959 | \$190,955 | \$186,878 | \$185,133 | \$2,310,136 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For January through March 1999 the Equity Component is 4.9255% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI.
For April 1999 the Equity Component is 4.7402% based on a weighted average ROE of 11.47%.

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Monitoring Equipment
For the Period January through December 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total | Line No. |
|----------|---|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| 1. | Investment (Net of Retirements) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 1. |
| 2. | Depreciation Base | | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 199,632 | 3. |
| 4. | Cumulative Investment (Line 2) | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | n/a | 4. |
| 5. | Less: Accumulated Depreciation (c) | 691,152 | 707,804 | 724,457 | 741,110 | 757,762 | 774,415 | 791,068 | 807,720 | 824,373 | 841,026 | 857,678 | 874,331 | 890,984 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$308,007 | \$291,354 | \$274,702 | \$258,049 | \$241,396 | \$224,744 | \$208,091 | \$191,439 | \$174,786 | \$158,133 | \$141,481 | \$124,828 | \$108,175 | | 6. |
| 7. | Average Net Investment | | \$299,681 | \$283,028 | \$266,375 | \$249,723 | \$233,070 | \$216,417 | \$199,765 | \$183,112 | \$166,460 | \$149,807 | \$133,154 | \$116,502 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 1,230 | 1,162 | 1,093 | 986 | 889 | 825 | 762 | 698 | 635 | 571 | 508 | 444 | 9,804 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/61425) | | 2,003 | 1,891 | 1,780 | 1,606 | 1,447 | 1,344 | 1,240 | 1,137 | 1,033 | 930 | 827 | 723 | 15,960 | 8b. |
| c. | Debt Component (Line 7 * 4.3842% /12) | | 1,090 | 1,029 | 969 | 908 | 848 | 787 | 727 | 666 | 605 | 545 | 484 | 424 | 9,082 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 3,092 | 2,921 | 2,749 | 2,514 | 2,295 | 2,131 | 1,967 | 1,803 | 1,639 | 1,475 | 1,311 | 1,147 | 25,042 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$19,745 | \$19,573 | \$19,401 | \$19,167 | \$18,947 | \$18,783 | \$18,619 | \$18,455 | \$18,291 | \$18,127 | \$17,964 | \$17,800 | \$224,874 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For January through March 1999 the Equity Component is 4.9255% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI.
For April 1999 the Equity Component is 4.7402% based on a weighted average ROE of 11.47%.
For May through December 1999 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

Docket No. 000002
Exhibit No. _____
Florida Power & Light Co.
Schedule CT-5
Page 1 of 1

Reconciliation and Explanation of
Differences between Filing and FPSC Audit
Reports for Months: January 1999 through December 1999

The audit has not been completed as of the date of this filing.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 1 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Conservation Service

Program Description: An energy audit program designed to assist residential customers in making their homes more energy efficient through the installation of conservation measures and the implementation of conservation practices.

Program Accomplishments for January through December 1999: During this period 35,054 energy audits were completed. The estimate for this period was 47,941 energy audits.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$9,274,748 or \$553,958 more than projected. This program is deemed on target with a less than six-percent variance.

Program Progress Summary: Program inception to date, 1,500,437 energy audits have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Building Envelope Program

Program Description: A program designed to encourage qualified customers to install energy-efficient building envelope measures that cost-effectively reduce FPL's coincident peak air conditioning load and customer energy consumption.

Program Accomplishments for January through December 1999: During this period 16,572 installations were completed. The estimate for this period was 13,963 installations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$2,261,828 or \$101,424 less than projected. This program is deemed on target with a less than five-percent variance.

Program Progress Summary: Program inception to date, 626,989 installations have been completed.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 3 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Load Management Program ("On Call")

Program Description: A program designed to offer voluntary load control to residential customers.

Program Accomplishments for January through December 1999: Installation of equipment at fourteen additional substations and 41,016 customer installations were completed during this period. The estimate for the period was 42,688 customer installations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$66,577,031 or \$852,505 more than projected. This program is deemed on target with a one-percent variance.

Program Progress Summary: Program inception to date, installation of equipment at 342 substations has been completed, and there are 615,346 active installations in customers' homes.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 4 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Duct System Testing and Repair Program

Program Description: A program designed to identify air conditioning duct system leaks and have qualified contractors repair those leaks.

Program Accomplishments for January through December 1999: During this period 13,571 installations were completed. The estimate for this period was 20,920 installations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$3,524,131 or \$730,445 less than projected due to fewer installations than anticipated.

Program Progress Summary: Program inception to date, 256,463 installations have been completed.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 5 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Air Conditioning Program

Program Description: A program designed to provide financial incentives for residential customers to purchase a more efficient unit when replacing an existing air conditioning system.

Program Accomplishments for January through December 1999: During this period 69,920 installations were completed. The estimate for this period was 65,637 installations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$14,664,588 or \$1,173,093 less than projected due to the average incentive cost per installation being lower than anticipated.

Program Progress Summary: Program inception to date, 493,693 installations have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: General Service Load Management Program ("Business On Call")

Program Description: This program is designed to offer voluntary load control of central air conditioning to customers in the GS-1 rate class.

Program Accomplishments for January through December 1999: During this period 1,951 installations were completed. The estimate for this period was 1,840 installations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$1,986,150 or \$246,667 more than projected due to more installations than anticipated.

Program Progress Summary: Program inception to date, total reduction is 13.5 MW and 11,232 installations.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Cogeneration and Small Power Production

Program Description: A program intended to facilitate the installation of cogeneration and small power production facilities.

Program Accomplishments for January through December 1999: FPL received 802 MW of firm capacity at time of system peak and 6,340 GWh of purchase power. Eight firm and seven as-available power producers participated. The estimate for the period was expected to include 885.6 MW of firm capacity at time of system peak and 6,327.1 GWh of purchase power.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$4,346,801 or \$1,847,069 more than projected due to higher than anticipated legal costs.

Program Progress Summary: Total MW under contract (facility size) is 885.6 MW of which 885.6 MW is committed capacity.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Efficient Lighting

Program Description: A program designed to encourage the installation of energy efficient lighting measures in commercial/industrial facilities.

Program Accomplishments for January through December 1999: During this period total reduction was 6,368.4 kW. The estimate for this period was 5,775.8 kW.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$996,593 or \$15,407 more than projected. This program is deemed on target with a less than two-percent variance.

Program Progress Summary: Program to date, total reduction is 199,325 kW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Load Control

Program Description: A program designed to offer voluntary load control to commercial/industrial customers with a controllable load of 200 kW or more.

Program accomplishments for January through December 1999: During this period the demand reduction capability from program participants was a total of 437.6 MW at the generator. The target reduction for the period was 432 MW at the generator.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$29,899,167 or \$1,700,974 more than projected. This program is deemed on target with a less than six-percent variance.

Program Progress Summary: Program to date, participation in this program totals 437.6 MW at the generator. As requested in Docket No. 881106-EL, Order No. PSC-92-0687-FOF-EL, Page 10 of 28 lists the customers that transferred from CILC rate to a firm rate during this period.

Customers that transferred from C/I Load Control Rate to a Firm Rate

During the Period: January through December 1999

| <u>Customer Name</u> | <u>Effective Date</u> | <u>Firm Rate</u> | <u>Remarks</u> |
|----------------------|-----------------------|------------------|---|
| Customer No. 1 | 7/8/99 | GSLD-1 | Customer requested to exit CILC Rate due to heavy production schedules vs limited emergency generator. |
| Customer No. 2 | 7/6/99 | GSLD-2 | Customer requested to exit CILC Rate due to tenant dissatisfaction during load control periods on loads that are not backed up by emergency generators. |
| Customer No. 3 | 7/12/99 | GSLD-2 | Customer requested to exit CILC Rate due to the effects on their operation without emergency generators. |
| Customer No. 4 | 7/20/99 | GSLD-1 | Customer requested to exit CILC Rate due to heavy production schedules. |
| Customer No. 5 | 7/14/99 | GSLDT-1 | Customer requested to exit CILC Rate due to impact on their Testing processes and contract schedules. |

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Business Energy Evaluation

Program Description: This program is designed to provide a free evaluation of commercial and industrial customers' existing and proposed facilities and encourage energy efficiency by identifying DSM opportunities and providing recommendations to the customer.

Program Accomplishments for January through December 1999: During this period 5,415 energy evaluations were completed. The estimate for this period was 5,483 energy evaluations.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$4,093,005 or \$1,483,569 more than projected due to underestimating advertising expenses in the projection.

Program Progress Summary: Program inception to date, 49,440 energy evaluations have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Heating, Ventilating and Air Conditioning Program

Program Description: A program designed to reduce the current and future growth of coincident peak demand and energy consumption of commercial and industrial customers by increasing the use of high efficiency, ventilating and air conditioning (HVAC) systems.

Program accomplishments for January through December 1999: During this period total demand reduction was 18,614 kW. The estimate for this period was 16,400 kW.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$4,755,045 or \$15,740 less than projected. This program is deemed on target with a less than one-percent variance.

Program Progress Summary: Program inception to date, total reduction is 140,926 kW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Off Peak Battery Charging Program

Program Description: The objective of this program is to reduce the current coincident peak demand and the future growth of coincident peak demand by shifting the coincident kW load due to battery charging.

Program accomplishments for January through December 1999: During this period program total reduction was 204.6 kW. The estimate for the period was 193.5 kW.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$25,851 or \$1,248 less than projected. This program is deemed on target with a less than five-percent variance.

Program Progress Summary: Program inception to date, total reduction is 3,086 kW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Business Custom Incentive

Program Description: A program designed to assist FPL's commercial and industrial customers to achieve electric demand and savings cost-effective to all FPL customers. FPL will provide incentives to qualifying commercial and industrial customers who purchase, install and successfully operate cost-effective energy efficiency measures not covered by other FPL programs, which reduce electric demand or shift electric demand from the summer peak.

Program accomplishments for January through December 1999: During this period program accomplishments included evaluating five projects. The Tri-Gas project is in progress and will be reported when complete.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$242,583 or \$254,948 less than projected due timing of incentive payment in connection with the Tri-Gas project.

Program Progress Summary: Program inception to date, 63 projects have been reviewed for eligibility and cost-effectiveness.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Building Envelope Program

Program Description: A program designed to encourage eligible commercial and industrial customers to increase the efficiency of the qualifying portion of their building's envelope, in order to reduce HVAC energy consumption and demand.

Program accomplishments for January through December 1999: During this period total reduction was 6,402 kW. The estimate for the period was 6,571 kW.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$3,332,265 or \$531,987 less than projected due to fewer installations and the average incentive cost per installation being lower than anticipated.

Program Progress Summary: Program inception to date, total reduction is 20,023 kW.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Residential Thermal Energy Storage Research Project

Project Description: A research project to determine feasibility of a program to offer incentives to residential customers to cool their homes with thermal energy storage.

Project Accomplishments for January through December 1999: Research has shown that this technology does not have sufficient support to develop a market ready consumer viable product, therefore, the project is being proposed to be terminated.

Project Fiscal Expenditures for January through December 1999: There were no project expenditures incurred resulting in a variance of \$4,165 less than anticipated.

Project Progress Summary: No significant development of the technology has occurred, this project is being proposed to be terminated.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Cool Communities Research Project

Project Description: A research project designed to evaluate emerging conservation technologies to determine which are worthy of pursuing for program development and approval.

Project accomplishments for January through December 1999: During this period program accomplishments included data gathering, statistical regression, analysis of energy savings from light color roofs and tree shading, shade intensity diagrams and economic evaluation.

Project Fiscal Expenditures for January through December 1999: Total expenditures were \$44,884 or \$41,664 less than projected due to delays in several deliverables due to reorganization of the consulting company and illness of the primary research consultant.

Project Progress Summary: FPL is expecting a final analysis report in the second quarter of 2000, of Phases I and II of the research contract with Navigant, Inc. (formerly Resource Management International, Inc.). FPL has begun Phase II with a metered study of six identical Habitat for Humanity homes with different roof types in a side-by-side comparison schedule for summer 2000.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Residential Heat Pump Water Heating Research Project (HPWH)

Project Description: This research project is intended to evaluate improvements to HPWH technology and equipment, its application, installation costs, customer acceptance as well as demand and energy savings.

Project accomplishments for January through December 1999: Project has been completed.

Project Fiscal Expenditures for January through December 1999: Total expenditures were \$14 or \$4,165 less than anticipated.

Project Progress Summary: Project has been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Conservation Research & Development Program

Program Description: A program designed to evaluate emerging conservation technologies to determine which are worthy of pursuing for program development and approval.

Program Accomplishments for January through December 1999: This period included the continuation of technology assessment of products/concepts for potential DSM opportunities. (See supplement for current concepts).

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$37,658 or \$81,901 less than projected due to not initiating projects, pending the outcome of the C/I New Construction project.

Program Progress Summary: Program development is proceeding. Concepts have been identified and work is underway to select specific technologies for further evaluation.

**Supplement to Schedule CT-6
Conservation Research & Development (CRD) Activities**

| <u>Technology Assessment</u> | <u>Description</u> | <u>Status</u> |
|--|--|---|
| Desiccant Enhanced Air Conditioning | Conduct field testing and meet with air conditioning manufacturers to commercialize. | Looking for commercial partners. Waiting for results of FPL's solar-enhanced Desiccant A/C project. |
| HVAC Enhancements | Study the demand and energy impact of uncontrolled air-flow in commercial buildings. Evaluate the demand and energy impact of new HVAC technologies. | Identification of technologies underway. |
| Residential Building Envelope Technologies | Further investigation into reflective roof coating for demand and other insulating materials for demand and energy impacts will be conducted. | Identification of technologies underway. |
| Appliance Technologies | Evaluate appliance technologies such as front-load washing machines, refrigerators, ceiling fans and microwave clothes dryers for demand and energy impacts. | Identification of technologies underway. |
| UV-Filtration | Evaluate the potential demand and energy impacts for reducing make up air for commercial buildings by utilizing UV Filtration. | Research needs being considered. |
| Energy Management Technologies | Evaluate the demand and energy impacts of energy management systems in varying degrees of sophistication from manual controls to integrated home energy systems. | Identification of technologies underway. |

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Natural Gas End-Use Technology Research & Development Program

Project Description: A research and development project designed to determine Florida-specific operating characteristics of natural gas end-use technologies; Residential Gas Heat Pump, C/I Gas Engine Chiller, C/I Gas DX HVAC, Residential Gas Water Heating, and C/I Gas Desiccant.

Project accomplishments for January through December 1999: During this period accomplishments included final reports for each technology, C/I Gas Desiccant - filed December 1998, Residential Gas Heat Pump - filed June 1999, Gas Engine-Driven Chiller - filed January 2000, Residential Gas Water Heating - filed June 1999, and C/I Gas DX HVAC - terminated May 1997.

Project Fiscal Expenditures for January through December 1999: Total expenditures were \$152,711 or \$34,265 more than projected due to timing of expenditures.

Project Progress Summary: The total approved budget for this project was \$1,920,000 and actual expenses were \$355,525. The variance was due to using many existing gas sites rather than installing gas equipment at new sites.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Daylight Dimming Research Project

Program Description: A research and development project designed to assess the viability and feasibility of daylight dimming technology; compare the demand and energy reductions and cost differentials of daylight dimming systems to conventional lighting systems; discover and overcome potential barriers for the technology; quantify the cost effectiveness of the technology; test acceptance of the technology with architectural and engineering consultants; qualitatively assess customer acceptance of the technology; and conduct market research to determine target markets and expected penetrations.

Program Accomplishments for the period January through December 1999: During this period, new lamps, ballasts and dimming equipment were installed in two office buildings, one in the north part of the state and one in the south part. Both sites have been monitored for the base line, and the dimming equipment was activated for field monitoring.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$45,049 or \$71,449 less than projected due to contract expenditures lower than anticipated. This project is complete.

Program Progress Summary: The results of this project indicate that, although the technology is effective at reducing demand and consumption under certain circumstances, it would not necessarily be accepted by customers and would not be cost-effective as a DSM program. This project is complete and a final report is expected to be submitted in the second quarter of 2000.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I New Construction Research Project

Program Description: The objective of this project is to identify cost-effective conservation opportunities in the commercial/industrial new construction market which would provide efficiencies beyond that required by the Florida Energy Efficiency Code.

Program Accomplishments for the period January through December 1999: During this period project accomplishments in Phase I included a literature search and the development of a baseline database from Energy Code Data. Trade Ally Surveys have been developed and data gathered. Phase II and III were initiated.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$382,434 or \$374,643 less than projected due to timing of invoice payments.

Program Progress Summary: Phases II and III are on schedule. Model development for Phase II was completed in early 2000. Phase III meters have been installed and monitoring is underway.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Marketing Conservation Research & Development Program

Program Description: The objective of this program is to allow FPL, through an umbrella effort not requiring costly and time consuming research projects, to test alternative market strategies and communications efforts on existing DSM Program.

Program Accomplishments for the period January through December 1999: During this period, FPL completed an analysis of the On Call customer satisfaction research that was fielded in 1998. This research provides a more complete understanding of customer dropouts and customer satisfaction for the residential load control program when the program is activated.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$271,691 or \$248,654 less than projected due to delays in starting new research projects.

Program Progress Summary: This research project has been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: BuildSmart Program

Program Description: The objective of this program is to encourage the design and construction of energy-efficient homes that cost effectively reduce FPL's coincident peak load and customer energy consumption.

Program Accomplishments for the period January through December 1999: During this period program accomplishments included 308 homes. The estimate for this period was 302 homes

Program Fiscal Expenditures for January through December 1999: Total expenditures (net of revenues) were \$1,381,229 or \$116,364 more than projected. This program is deemed on target with an eight-percent variance.

Program Progress Summary: Program inception to date, total reduction is 540.2 kW and 566 homes.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Green Pricing Research & Development Project

Program Description: The objective of this project is to test FPL customer response to a Green Pricing initiative. FPL will solicit contributions from customers to be used to purchase, install, maintain and operate photovoltaic (PV) modules on FPL's system.

Program Accomplishments for the period January through December 1999: During this period a photovoltaic (PV) system was constructed at FPL's Martin power plant site.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$54,310 or \$38,378 more than projected due to timing of expenditures.

Program Progress Summary: Customer contributions for this project have been in excess of \$89,000, and a 10.1 kW (dc) PV system was constructed at FPL's Martin power plant site. Final report was submitted to the FPSC in January 2000. In an attempt to determine the customer acceptance of green pricing rates, FPL has proposed a Green Energy Project.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 27 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Solar Desiccant Research Project

Program Description: The objective of this project is to research the potential demand and energy savings associated with, and the cost-effectiveness of a hybrid solar desiccant dehumidification system combined with a traditional cooling system.

Program Accomplishments for the period January through December 1999: During this period program accomplishments included completion of the research and preparation of the final report.

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$29,922 or \$26,440 less than projected due to projected due to contract expenditures lower than anticipated. This project is complete.

Program Progress Summary: The research is complete and a final report was submitted in the first quarter of 2000.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(BS-1)
Schedule CT-6
Page 28 of 28

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Common Expenses

Program Description: Expenses common to all programs.

Program Accomplishments: N/A

Program Fiscal Expenditures for January through December 1999: Total expenditures were \$11,058,132 or \$1,183,789 less than projected due to overestimating outside service expenses.

Program Progress Summary: N/A

APPENDIX A

beber/silverstein & partners

3361 s.w. third ave. miami, fl 33145 p 305.856.9800 f 305.854-7686

TV COPY

AS RECORDED

CLIENT: FPL
TITLE: Salon 2000 - Savings
PRODUCT: C/I TV

BOB: Hi, I'm Bob from FPL-here with Lynn Proper at Salon 2000.

LYNN: Hi Bob.

BOB: What are some of the challenges you faced here opening your own business?

LYNN: The cooling of the salon. The salon was very hot- I called FPL and I asked them if they'd come out and take a look at the Salon.

BOB: What did FPL suggest?

LYNN: They said that the lights had to be changed.

BOB: What kind of results did you see?

LYNN: Monthly I save 20% on my cooling costs – Yearly I save \$775 dollars.

ANNCR: Call (1-800-FPL-5566) for a free business energy evaluation.

BOB: I don't have a very famous face, but my hand is on camera a lot.

LYNN: You need a manicure.

BOB: I do?

LYNN: Yes, you do.

Salon 2000

The lighting retrofit savings for Salon 2000 was calculated as follows:

- 1 Old [REDACTED]
- 2 New [REDACTED]
- 3 Difference: [REDACTED]
- 4 [REDACTED]
- 5 [REDACTED]
- 6 *Salon 2000's average bill prior to the retrofit was [REDACTED] kwh/month or [REDACTED] After
- 7 the retrofit, comparable months' bills have averaged [REDACTED] an average monthly
- 8 savings of [REDACTED]
- 9 This [REDACTED] represents a 20% savings.

*See Page 1-C

1
1a
2
3

| SVC Date | kwh | Bill Amt |
|----------|-----|----------|
| 6/12/98 | | |
| 5/13/98 | | |
| 4/14/98 | | |
| 3/16/98 | | |
| 2/12/98 | | |
| 1/13/98 | | |
| 12/11/97 | | |
| 11/10/97 | | |
| 10/10/97 | | |
| 9/10/97 | | |
| 8/11/97 | | |
| 7/11/97 | | |
| 6/11/97 | | |
| 5/12/97 | | |
| 4/11/97 | | |
| 3/13/97 | | |
| 2/11/97 | | |
| 1/10/97 | | |

Comparable months average bill post retrofit

(1)

4

Average bill prior to lighting retrofit

(2)

5

Average monthly bill savings - \$

Average monthly bill savings - % of bill prior to retrofit

20% (3)/(2)

6

Boer/Silverstein & Partners

- 3361 s.w. third ave. miami, fl 33145 p 305.856.9800 f 305.854-7686

TV COPY

AS RECORDED

CLIENT: FPL
TITLE: El Dorado Furniture - Savings
PRODUCT: C/I TV

BOB: Hi, I'm Bob from FPL -- we're here with Pedro Capo at El Dorado Furniture Boulevard.

PEDRO: Hi Bob.

BOB: What are your main concerns with energy issues?

PEDRO: Being such a big store-we have 60,000 square feet of showroom-efficiency was definitely one of the key issues here. We actually have done some retrofitting with the lighting system in all of our stores, and FPL came in and gave all they had to offer as far as savings is concerned. In this particular building, I can tell you because of the efficiency of the A/C units we have about \$1200 of savings a month.

ANNCR: Call (1-800-FPL-5566) for a free business energy evaluation.

BOB: Any other benefits?

PEDRO: Yeah, you get to be in a commercial.

RADIO COPY

CLIENT: FPL
TITLE: El Dorado Savings (LITE-3903)
PRODUCT: :60 Commercial/Industrial

BOB: Hi, I'm Bob from FPL, and we're here with Pedro Capo at El Dorado Furniture Boulevard.

PEDRO: Hi Bob, how are you?

BOB: Good. Now, what are your main concerns with energy issues?

PEDRO: Well, actually efficiency. Being such a big store in such a big place, we have 60,000 square feet of showroom, and it's 27 feet high. We have a lot of lighting. The lighting has to be perfect for the right mood, for the right piece of furniture.

BOB: Mm hmm.

PEDRO: If you don't have it right, you're not gonna sell it. And we actually have done some retrofitting with the lighting system in all of our stores, and it has given us excellent savings.

BOB: Wow.

PEDRO: A lot of money. In this particular building, I can tell you we put super high-efficiency a/c units. Because of the efficiency of the a/c unites, we have about \$1,200 of savings a month.

V/O: FPL is helping businesses save big money. To find out how, call 1-800-FPL-5566 for a free Business Energy Evaluation.

BOB: Any other benefits that you see from consulting with FPL?

PEDRO: Yeah, you get to be in a commercial.

BOB: Well, that's good.

PEDRO: Call for your free Business Energy Evaluation. 1-800-FPL-5566.

El Dorado Furniture Ad
Savings are based on the combined effects of HVAC and lighting retrofits.

HVAC

1 [REDACTED] DX units were installed. The combined kw reduction was [REDACTED] The approximate monthly kwh is [REDACTED]
2 [REDACTED] With operating hours of [REDACTED], this amounts to about [REDACTED] This was calculated by:

Calculation:

3 The combined reduction of kw is [REDACTED] kw
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]

7 [REDACTED]
8 [REDACTED]
9 [REDACTED] savings / month for HVAC

T8 Lighting

Calculation:

10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]

Savings come from:

15 [REDACTED]
16 (excluding ballast factor) with factor savings is greater.
16 New operating lighting cost is [REDACTED]
17 Total savings is [REDACTED]

HID Lighting

18 End result = [REDACTED]
19 [REDACTED]
20 [REDACTED]

Savings:

21 T8 change-out [REDACTED]
22 HID Lighting [REDACTED]
23 HVAC [REDACTED]
Total combined Savings \$2,589.10 per month

Although the savings worked out to be more than \$2,500 a month, the customer felt comfortable in quoting a \$1,200 per month savings.

beber/silverstein & partners

3361 s.w. third ave. miami, fl 33145 p 305.856.9800 f 305.854-7686

TV COPY

AS RECORDED

CLIENT: FPL
TITLE: Augustan Wine - Savings
PRODUCT: C/ TV

BOB: Hi, I'm Bob from FPL- we're here with Proal Perry at Augustan Wine Imports.

PROAL: Hi Bob.

BOB: What were some of the changes you made when you moved here to this warehouse?

PROAL: Well, the greatest enemy to wine is heat. So I contacted FPL to do an energy evaluation. The major change was to insulate the ceiling here. The incentive they offered lowered our cost in doing the insulation job.

BOB: What kind of savings are we looking at?

PROAL: We estimated that the savings would be in the 15-20% range.

BOB: Has it worked out that way?

PROAL: It sure has.

ANNCR: Call (1-800-FPL-5566) for a free business energy evaluation.

BOB: Life is a cabernet, ol' chum.

RADIO COPY

CLIENT: FPL
TITLE: Augustan Wine Savings (LITE-3893)
PRODUCT: :60 Commercial/Industrial

BOB: Hi, I'm Bob from FPL. We're here with Proal Perry at Augustan Wine Imports.

PROAL: Hi Bob.

BOB: What were some of the changes you made when you moved here to this warehouse?

PROAL: Well, the greatest enemy to wine is heat, and its shelf-life is greatly extended if it's maintained at a proper temperature.

When we moved into the warehouse, I knew I wanted to take measures to insulate it properly, so I contacted FPL to do an energy evaluation.

BOB: Mm hmm.

PROAL: The representative from FPL made recommendations, and the major change was to insulate the ceiling here. They offered a rebate, which lowered our cost in doing the insulation job.

BOB: What kind of savings are we looking at on your cooling costs?

PROAL: We estimated that the savings would be in the 15 to 20 percent range.

BOB: And has it worked out that way?

PROAL: It sure has, and we've been very pleased with the savings.

V/O: FPL is saving small businesses big money. To find out how, call 1-800-FPL-5566 for a free Business Energy Evaluation.

BOB: But the wine's not sitting here for long?

PROAL: No, hopefully not.

BOB: Life is a cabernet, old chum.

V/O: Call for your free Business Energy Evaluation. 1-800-FPL-5566.

Augustan Wine Imports Inc.

FPL estimated the annual energy cost savings derived from this installation to be [REDACTED]
(see Page 3-D).

At that time, the customer expected this to represent 15% to 20% of this annual energy bill.

At the time of the insulation installation the customer was new to this location, so only two months of billing history was available.

Commercial / Industrial Building Envelope Program

Roof / Ceiling Insulation Worksheet
 (For Qualifying Roof / Ceiling Area Only)

Prepared For _____ Account Number _____ 1
 Prepared By _____ Date _____
 Proposed Insulation Type: (Circle One) Installation Cost (\$/Sq. Foot) _____ 2
 Roof (Rigid Board or Slabs) / Ceiling (Blown-In Batts or Sprayed) A
 Added R-Value 30 Final Roof System R-Value _____
 Area Description ALL Qualifying Area (Sq. Feet) _____ 3
 Energy Charge _____ Demand Charge NA Incentive (\$/Sq. Foot) 0.15 4
 E

Qualifying Roof / Ceiling Area **Savings Factor** **Billing Charges**
 Annual Kwh = _____ 1000 * 1538 * _____ 1 = \$ _____ 5
 B (Table One, Kwh) C F
 Summer Kwh = _____ / 1000 * _____ * _____ 7 = \$ NA
 G (Table One, Summer Kwh) D G
 Winter Kwh = _____ / 1000 * _____ * _____ 5 = \$ NA
 H (Table One, Winter Kwh) D H

Total Annual Energy Cost Savings = \$ _____ 6
 J = (F + G + H)

Simple Payback = $\frac{\text{Installation Cost (A)} - \text{Incentive (E)}}{\text{Annual Savings (J)}}$ = _____ Years 7

| Table One Average Savings Factors | | | | | |
|--------------------------------------|-----------------------|------|------------|------------|--|
| | | Kwh | Summer Kwh | Winter Kwh | |
| Roof Insulation | Add R-7.0 or Greater | 1141 | 0.925 | 0.154 | |
| Roof Insulation | Add R-12.0 or Greater | 1457 | 1.171 | 0.197 | |
| Ceiling Insulation | Add R-11.0 or Greater | 1457 | 1.171 | 0.197 | |
| Ceiling Insulation | Add R-19.0 or Greater | 1538 | 1.241 | 0.207 | |

Note: KW and KWh savings amounts stated above are estimated only. Actual demand, energy and electric cost savings may vary.
 All incentive amounts will be finalized on the actual installed products and will not be confirmed until post-approval.
 Savings estimates are for a "typical" customer.

A LA FPL LE ENCANTARÍA SENTARSE CON USTED A HABLAR DE NEGOCIOS.

Aumentar sus ganancias. Eso es lo que la FPL puede hacer para los pequeños negocios. Como lo hicimos con Pedro Capó, uno de los dueños de las tenderías El Dorado. Evaluamos su consumo de energía y le aconsejamos invertir en un aire acondicionado central de alta eficiencia. La compra de este equipo le ahorra hoy a Pedro más de \$3,000.00 mensuales. Algo que lo mantiene muy contento cuando él sienta a hablar de negocios con los clientes. Llame al 1-800-FPL-5566 y una evaluación gratuita de su negocio.

**LA ENERGÍA PARA
MEJORAR TU NEGOCIO**



FPL
www.fpl.com

El Dorado Furniture Ad

Savings are based on the combined effects of HVAC and lighting retrofits.

HVAC

1 [REDACTED] DX units were installed. The combined kw reduction was [REDACTED]. The approximate monthly kwh is [REDACTED].
2 [REDACTED] With operating hours of [REDACTED], this amounts to about [REDACTED]. This was calculated by:

Calculation:

3 The combined reduction of kw is [REDACTED] kw
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]

7 [REDACTED]
8 [REDACTED]
9 [REDACTED] savings / month for HVAC

T8 Lighting

Calculation:

10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]

Savings come from:

15 [REDACTED]
(excluding ballast factor) with factor savings is greater.
16 New operating lighting cost is [REDACTED]

17 Total savings is [REDACTED]

HID Lighting

End result =

18 [REDACTED]
19 [REDACTED]
20 [REDACTED]

Savings:

21 T8 change-out [REDACTED]
22 HID Lighting [REDACTED]
23 HVAC [REDACTED]

Total combined Savings \$2,589.10 per month x 12 months = \$31,069.20 per year.

CLIENT FPL
PROJECT Business to Business, radio
LENGTH :60
TITLE "El Dorado", Savings, Rev. 2 (LITE-4663)
LANGUAGE Spanish

ALBERTO Hola, soy Alberto de la FPL visitando a Pedro Capó, uno de los dueños de las mueblerías "El Dorado". ¿Qué tal?

PEDRO ¿Qué tal, Alberto? Bienvenido a "El Dorado".

ALBERTO Muchas gracias.
¿Qué aspecto de este negocio le gusta más?

PEDRO Es tan lindo ver muebles nuevos, colores nuevos, los estilos, todos los tipos diferentes de madera, las pieles, y tienes que lidiar con la felicidad de la persona cuando va a amueblar su casa.

ALBERTO Claro, satisfacer al público.

PEDRO Exactamente.

ALBERTO ¿Tienen necesidades especiales como negocio?

PEDRO Sí, ¡cómo no!, definitivamente. Con los aires acondicionados, con las luces, cada vez que hay un aire en las otras tiendas que se ha echado a perder, pues lo hemos reemplazado con aires acondicionados nuevos, y ahí es donde entró la FPL para ahorramos dinero.

ALBERTO Muy bien. ¿Y cuánto dinero se ahorra mensualmente?

PEDRO Bueno, en esta tienda cerca de \$700.00 dólares mensuales. Y en el resto de la tiendas, todas juntas, mensualmente, casi \$3,000.00 dólares.

ALBERTO ¿Y anualmente?

PEDRO Alrededor de \$35,000 dólares entre una cosa y otra.

ALBERTO Ahh, Pedro, ¿le recomendaría usted a otros negocios pequeños llamar a la FPL?

PEDRO Definitivamente.

ALBERTO Ya saben, llamen a la FPL para que le enviemos un manual gratuito, que le enseñará a ahorrar energía.
¿Y qué piensa hacer con este dinero extra que se ahorra, Pedro?

PEDRO Posiblemente, dárselo a mi mujer pa' que me compre un par de zapatos nuevos.

BOTH LAUGH

El Dorado Furniture Ad

Savings are based on the combined effects of HVAC and lighting retrofits.

HVAC

1 [REDACTED] DX units were installed. The combined kw reduction was [REDACTED]. The approximate monthly kwh is [REDACTED].
2 [REDACTED] With operating hours of [REDACTED], this amounts to about [REDACTED]. This was calculated by:

Calculation:

3 The combined reduction of kw is [REDACTED] kw
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED] savings / month for HVAC

T8 Lighting

Calculation:

10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]

Savings come from:

15 [REDACTED]
(excluding ballast factor) with factor savings is greater.
16 New operating lighting cost is [REDACTED]
17 Total savings is [REDACTED]

HID Lighting


End result =

18 [REDACTED]
19 [REDACTED]
20 [REDACTED]

Savings:

21 T8 change-out [REDACTED]
22 HID Lighting [REDACTED]
23 HVAC [REDACTED]


Total combined Savings \$2,589.10 per month x 12 months = \$31,069.20 per year.



THE SIGN OF A TRULY ENERGY EFFICIENT HOME.

(WELL, THAT AND THE LOWER ENERGY BILL IN THE MAILBOX.)

When shopping for a new home, look for the FPL BuildSmart® sign. It means that home was inspected and certified by FPL to exceed the Florida building code, and could save you up to 30% on your monthly air conditioning, heating and water heating energy costs. For a list of participating BuildSmart® builders, call 1-800-DIAL-FPL.



FPL

LOOK FOR REVEALING FPL BUILDSMART HOMES IN THE PARADE OF HOMES.

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Decisions. Decisions. Decisions.

You've made the most important one -- to buy a new home. Now... what color will you make the roof; do you want tile, carpet or both; what about the kitchen cabinets? While you're making these decisions, it's also the best time to build energy efficiency into your home. FPL can help... with BuildSmart.



BuildSmart savings

BuildSmart is FPL's program for energy-efficient home construction. FPL inspects and rates the efficiency of homes based on the State of Florida Energy Performance Index (EPI), awarding BuildSmart gold, silver and bronze certifications to homes that are progressively more energy-efficient than the state required EPI rating of 100. The lower the EPI, the less energy your home will use. The improved rating can be achieved through a variety of a home's components, such as HVAC system, insulation, windows, water heating and more.

| BuildSmart Level | EPI rating | Monthly energy savings* |
|------------------|-------------|-------------------------|
| Gold | 70 or below | 30% |
| Silver | 80-71 | 20% |
| Bronze | 90-81 | 10% |

* Estimated savings based on air conditioning, heating and water heating energy costs over a home built to meet the state-required efficiency code. Actual savings will vary based on the quality of materials used, number of people in the home, lifestyle, house location and weather fluctuations.

beber/silverstein & partners

3361 s.w. third ave. miami, fl 33145 p 305.856.9800 f 305.854-7686

TV COPY

CLIENT: FPL
TITLE: "Leopard Shirt"
PRODUCT: RCS Man-On-The-Street TV

BOB: Hi, I'm Bob from FPL.

WOMAN: Hi Bob.

BOB: Hey, when was the last time you felt you needed a cold shower?

WOMAN: About an hour ago.

BOB: Really. By wrapping your old water heater in an insulation jacket, it will maintain hot water temperature longer and may save you up to \$20 a year.

WOMAN: Will it really?

BOB: Yeah.

WOMAN: Everything helps.

BOB: Yeah, you can get yourself another leopard shirt like that.

WOMAN: That's right. Matching skirt, right?

BOB: Oh yeah, exactly. You know for more ways to save money and energy, just call (1-800-DIAL-FPL) for a free Home Energy Survey. What else are you gonna be doing tonight?

WOMAN: Hopefully dancing.

BOB: Then you could really use a cold shower, right?

WOMAN: That's right.

beber/silverstein & partners

3361 s.w. third ave. miami, fl 33145 p 305.856.9800 f 305.854-7686

TV COPY

CLIENT: FPL
TITLE: "Company Often"
PRODUCT: RCS Man-On-The-Street TV

BOB: Hi, I'm Bob from FPL.
WOMAN: Hi Bob.

BOB: Hey, when was the last time you took a cold shower?

WOMAN: This morning.

BOB: You did?

WOMAN: Sure.

BOB: You probably don't use a lot of hot water, do you?

WOMAN: Well, when I have company, and that's quite often.

BOB: Speaking of hot water, by wrapping your old water heater in an insulation jacket, it'll maintain hot water temperature longer and may save you up to \$20 a year. You know how you can find more ways to save money and energy?

WOMAN: How? I'd love to know.

BOB: Just call 1-800-DIAL FPL. We'll show you ways how you can save energy and money, and stay comfortable all summer.

WOMAN: Fantastic, I'm very interested. I thank you very much for the tip.

Domestic Hot Water Heater Tank Insulation
Potential Savings
June 10, 1998

| | | |
|---|---|-----------|
| FPL customer average annual water heating usage | = | 1,660 kwh |
| Adding R-11 insulation to stock water heaters saves up to | = | 12% |
| KWH savings for average customer | = | 199 |
| Savings @ \$.09/kwh | = | \$17.93 |

The \$17.93 is for an average customer with an existing hot water tank. Savings for customers with larger and/or older tanks would exceed this amount.

Source of Information:

SRC Study/EPRI, 1991
FPL 1990 Home Energy Survey

DSM TECHNOLOGY: [WH-6] DHW Heater Tank Insulation

SECTOR: Residential
REGION: All Regions
PRIMARY END USE: Water Heat
UNITS: Household
DATA QUALITY: 1

| Market Segment: | | Single Family | Multi Family | Mobile Home |
|-------------------------|--------------------------------|--|--------------|-------------|
| BASE TECHNOLOGY: | | WH-B1 Elec Resist Water Ht - STANDARD | | |
| NEW | Capital (\$/unit) | 0 | 0 | 0 |
| | Installation (\$/unit) | 0 | 0 | 0 |
| | Maintenance (\$/unit) | 0.00 | 0.00 | 0.00 |
| | Technology Share (%) | Refer to utility-specific data table. | | |
| | Life (yrs) | 15 | 15 | 15 |
| EXISTING | Capital (\$/unit) | 0 | 0 | 0 |
| | Installation (\$/unit) | 0 | 0 | 0 |
| | Maintenance (\$/unit) | 0.00 | 0.00 | 0.00 |
| | Technology Share (%) | Refer to utility-specific data table. | | |
| | Life (yrs) | 15 | 15 | 15 |
| DSM TECHNOLOGY: | | WH-6 DHW Heater Tank Insulation | | |
| NEW | Capital (\$/unit) | 15 | 15 | 15 |
| | Installation (\$/unit) | 10 | 10 | 10 |
| | Maintenance (\$/unit) | 0.00 | 0.00 | 0.00 |
| | Technically Feasible (%) | Refer to utility-specific data table. | | |
| | Current Penetration (%) | Refer to utility-specific data table. | | |
| | Life (yrs) | 10 | 10 | 10 |
| | Annual Energy Savings (%) | 5 | 5 | 5 |
| | Summer Peak Demand Savings (%) | 5 | 5 | 5 |
| | Winter Peak Demand Savings (%) | 5 | 5 | 5 |
| | Capital (\$/unit) | 15 | 15 | 15 |
| EXISTING | Installation (\$/unit) | 20 | 20 | 20 |
| | Maintenance (\$/unit) | 0.00 | 0.00 | 0.00 |
| | Technically Feasible (%) | Refer to utility-specific data table. | | |
| | Current Penetration (%) | Refer to utility-specific data table. | | |
| | Life (yrs) | 10 | 10 | 10 |
| | Annual Energy Savings (%) | 7 | 7 | 7 |
| | Summer Peak Demand Savings (%) | 7 | 7 | 7 |
| | Winter Peak Demand Savings (%) | 7 | 7 | 7 |

NOTES:

- 1 Percentage of electric water heaters that are the tank-type models with electric resistance elements.
- 2 Typical lifetime range: 8-20 years, depending on water hardness, etc. 15 years assumed.
- 3 Typical cost of R-11 tank wrap.
- 4 Estimate of typical contractor installation cost.
- 5 Utility-specific penetration of standard tanks (FPSC Survey).
- 6 Utility-specific current penetrations of external tank wraps (FPSC Survey).
- 7 Typical lifetime same as that for water heater.
- 8 Adding R-11 insulation to new water heaters results in 5% to 8% savings (EPRI, 1991).
- 9 Same percentage savings used for demand as for energy.
- 10 Adding R-11 insulation to stock water heaters results in 7% to 12% savings (EPRI, 1991).
- 11 Same percentage savings used for demand as for energy.

FPL Residential Water Heating Information

| | |
|--|----------|
| Average Household Size | 2.4 |
| # of Occupants | |
| Single Member Households | 21.8% |
| 2 Member Households | 44.6% |
| 3 or more Member Households | 33.7% |
| Home Ownership | |
| Own | 73.1% |
| Rent | 26.9% |
| Home Occupancy | |
| Permanent Residents | 87.7% |
| Seasonal Residents | 12.3% |
| % HHs with no members employed | 37.0% |
| Age Distribution of FPL Population | |
| Less than 10 years old | 12.1% |
| 10-19 | 9.8% |
| 20-29 | 12.3% |
| 30-39 | 14.4% |
| 40-49 | 11.3% |
| 50-59 | 10.3% |
| 60-69 | 13.7% |
| 70-79 | 11.7% |
| 80-89 | 4.1% |
| 90+ | 0.4% |
| Household Income | |
| Average HH Income | \$35,742 |
| Less than \$15,000 | 22.9% |
| \$15,000-\$29,999 | 29.7% |
| \$30,000-\$49,999 | 25.2% |
| \$50,000+ | 22.2% |
| Electric Water Heater Saturation | 86.8% |
| Location of Water Heater | |
| Conditioned Space | 48.8% |
| Unconditioned Space | 47.5% |
| Don't Know | 3.7% |
| % of total KWH attributable to Water Heating | 11.7% |
| Average Annual Water Heating KWH | 1,660 |
| Water Heater Capacity | |
| Less than 30 gallons | 4.9% |
| 30-39 gallons | 43.9% |
| 40-49 gallons | 39.3% |
| 50+ gallons | 11.9% |

Source: 1990 Home Energy Survey

FPL Commercial Water Heating Information

% of Buildings with Electric Water Heating

| | |
|------------------------|-------|
| Small Office | 37.7% |
| Large Office | 64.4% |
| Restaurant | 75.3% |
| Small Retail | 18.7% |
| Large Retail | 63.7% |
| Grocery | 77.7% |
| Warehouse | 22.2% |
| Refrigerated Warehouse | 44.2% |
| School | 41.4% |
| College | 61.8% |
| Hospital | 10.1% |
| Other Health | 89.7% |
| Lodging | 30.7% |
| Miscellaneous | 46.4% |

Source: 1990 Commercial Sector Survey

"On The Occasion Of
The 75th Anniversary
Of The Miami Times,
FPL Provides You
With Some Hot
Tips To Help You
Keep Your Cool."



COOLING TIPS

- Keep your thermostat set at 78° or higher, and on "auto," not "on". Each degree can mean up to 3% savings on cooling costs. (By the way, setting your thermostat very low when you come home doesn't cool the house faster. Use a programmable thermostat for temperature control 24 hours a day.)
- Use ceiling fans to circulate air. They use about as much electricity as a light bulb and can make you feel comfortable at higher thermostat settings. Oh, and don't forget to turn fans off when you leave the room.
- Clean or replace your air conditioner filter monthly so your a/c runs efficiently. Keep forgetting? Change your filter every time you get your FPL bill.
- If your central or room air conditioner is more than 10 years old, it could be doubling your cooling costs. FPL may help pay to replace your inefficient air conditioning with a new, qualifying high-efficiency system or unit.

INSULATION & WEATHERIZATION TIPS

- Make sure you've got enough ceiling insulation. It can reduce your cooling energy costs by as much as 20% and make your home more comfortable.
- Weatherstrip doors, windows and around wall-mounted air conditioners to prevent cool air from escaping.
- Caulk between siding and windows and door frames and beneath window sills.

WINDOW TIPS

- Use interior drapes, blinds or other window treatments to reduce heat gain, especially during the hottest time of the day.
- Even better: don't let the sun in, in the first place. Use solar reflective film, screens, awnings, shutters or new, efficient windows to block the sun's heat.

COOKING TIPS

- Don't open your oven door to peek at your food. Check the food through the window if your oven has one - or set a timer. This way you'll know when it's done.
- In general, turn the oven on just before you use it. While some recipes may require

it, preheating an oven is unnecessary for most foods.

- Once food reaches a boil or simmer temperature, lower the heat. It won't cook any faster at a rapid boil.
- Use your oven's self-cleaning cycle only for major cleaning jobs. When self-cleaning is necessary, start the cycle right after cooking, while the oven is still hot.

APPLIANCE TIPS

- Your dishwasher uses the same amount of water and energy to run a full or partial load. Wait till you have a full load.
- In general, refrigerators should be set at 36° to 42° F and freezers at 0° F.
- Check the doors and seals around your appliances.
- Use cold water when running your garbage disposal.
- At least once a year, clean your refrigerator's condenser coils. (Just remember to unplug the refrigerator first.)
- Keep your water heater set at 120°F. But first, be sure to turn OFF the power to your water heater BEFORE you adjust it.
- When using your washing machine, adjust the water level to the size of the load—you'll save water and energy. It's best to wait for a full load!
- Clean the lint filter in your clothes dryer each time you use it. This will help clothes dry faster.

LIGHTING TIPS

- Fluorescent lights supply four times as much illumination as standard incandescent bulbs of the same wattage. Plus, they last up to 10 times longer and are cooler than regular bulbs.
- Clean light bulbs regularly, since dirt diffuses light, decreasing illumination.
- New types of light bulbs make outdoor security or recreational lighting more efficient than ever. Check out mercury vapor, metal halide or high pressure sodium vapor bulbs at your home center or hardware store.

For more ways to save money and energy, call 1-800-DIAL FPL.
Visit us at www.fpl.com

**FPL Residential Customer Annual Cooling Usage
in 1992
for Central Air Conditioners
-- Per Customer by Thermostat Setpoint --**

| Usage Segment | Typical Home Size (sqft) | Cooling Level by Thermostat Setpoint (kWh/Customer) | | | |
|---------------------------------------|--------------------------|---|-----------|-----------|-----------|
| | | 76 deg. F | 78 deg. F | 80 deg. F | 82 deg. F |
| Single-Family Detached | | | | | |
| High | 1,800 | 8,761 | 7,392 | 6,128 | 4,975 |
| Medium | 1,600 | 6,763 | 5,706 | 4,731 | 3,840 |
| Low | 1,450 | 3,900 | 3,291 | 2,728 | 2,215 |
| Single-Family Attached or Mobile Home | | | | | |
| All | 1,250 | 5,288 | 4,513 | 3,780 | 3,101 |
| SYSTEM | | | | | |
| All | - | 5,993 | 5,082 | 4,233 | 3,453 |

| | |
|---------------------------|----|
| Percent Change per Degree | 9% |
|---------------------------|----|

Methodology

Based on models developed as part of FPL's end use evaluation efforts, selected Miami weather from the period 1989-1995, coincident estimated operating factors for that same period of time, and typical home size, simulations were done to estimate change in HVAC usage based on thermostat set points.

Insulation & Weatherization Tips

The savings of 20% is calculated based on the following:

Based on the average residential energy consumption of 1,000 kwh monthly, which equates to 12,000 kwh annually, cooling costs are 40% of total consumption of 4,800 kwh. When installing R-19 insulation where there was previously no insulation present, savings may be as great at 915 kwh or 20%.

Docket No. 000002-EG
Exhibit No. _____
Florida Power & Light Co.
(DR-2)
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| C-2, Pages 1 - 3, of 7 | Dennis Reynolds |
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| C-4, Page 1 of 1 | Korel M. Dubin |
| C-5, Pages 1 - 25 | Dennis Reynolds |

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000002-EG EXHIBIT NO. 3
COMPANY/ Reynolds
WITNESS: 11-20-00
DATE: 11-20-00

Energy Conservation Cost Recovery
Summary of ECCR Calculation
for the Period:
January 2001 through December 2001

| | <u>TOTAL COSTS</u> |
|--|--------------------|
| 1. Projected Costs (Schedule C-2, pg. 3, line 27) | 160,521,601 |
| 2. True-up Over/(Under) Recoveries (Schedule C-3, pg 7, line 11) | <u>9,943,246</u> |
| 3. Subtotal (line 1 minus line 2) | 150,578,355 |
| 4. Less Load Management Incentives Not Subject To Revenue Taxes | <u>78,830,683</u> |
| 5. Project Costs Subject To Revenue Taxes (line 3 minus line 4) | 71,747,672 |
| 6. Revenue Tax Multiplier | 1.01597 |
| 7. Subtotal (line 5 * line 6) | <u>72,893,482</u> |
| 8. Total Recoverable Costs (line 7+ line 4) | <u>151,724,165</u> |

Costs are split in proportion to the current period split of demand-related (66.85%) and energy-related (33.15%) costs. The allocation of ECCR costs between demand and energy is shown on schedule C-2, page 2 of 7, and is consistent with the methodology set forth in Order No. PSC-93-1845-FOF-EG.

| | |
|--|-------------|
| 9. Total Cost | 151,724,165 |
| 10. Energy Related Costs | 50,296,561 |
| 11. Demand-Related Costs (total) | 101,427,604 |
| 12. Demand costs allocated on 12 CP (Line 11/13 * 12) | 93,625,481 |
| 13. Demand Costs allocated on 1/13 th (Line 11/13) | 7,802,123 |

FLORIDA POWER & LIGHT COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
JANUARY 2001 THROUGH DECEMBER 2001

| Rate Class | (1) AVG 12CP Load Factor at Meter (%) | (2) Projected Sales at Meter (kwh) | (3) Projected AVG 12 CP at Meter (kW) | (4) Demand Loss Expansion Factor | (5) Energy Loss Expansion Factor | (6) Projected Sales at Generation (kwh) | (7) Projected AVG 12 CP at Generation (kW) | (8) Percentage of Sales at Generation (%) | (9) Percentage of Demand at Generation (%) |
|---------------|---|--|---|--|--|---|--|---|--|
| RS1 | 61.781% | 46,584,741,358 | 8,607,651 | 1.088749707 | 1.068892901 | 49,794,099,332 | 9,371,577 | 52.26875% | 57.81805% |
| GS1 | 66.538% | 5,556,490,877 | 953,294 | 1.088749707 | 1.068892901 | 5,939,293,653 | 1,037,898 | 6.23446% | 6.40333% |
| GSD1 | 75.338% | 20,425,150,368 | 3,094,903 | 1.088646859 | 1.068814157 | 21,830,689,872 | 3,369,257 | 22.91563% | 20.78667% |
| OS2 | 108.965% | 22,673,975 | 2,375 | 1.055050312 | 1.043335103 | 23,656,554 | 2,506 | 0.02483% | 0.01546% |
| GSLD1/CS1 | 78.569% | 9,188,530,353 | 1,335,029 | 1.087035674 | 1.067599878 | 9,809,673,884 | 1,451,224 | 10.29719% | 8.95334% |
| GSLD2/CS2 | 86.999% | 1,455,457,344 | 190,977 | 1.080969616 | 1.062806986 | 1,546,870,233 | 206,440 | 1.62375% | 1.27364% |
| GSLD3/CS3 | 81.530% | 577,416,959 | 80,848 | 1.027052803 | 1.021976299 | 590,106,447 | 83,035 | 0.61943% | 0.51228% |
| ISST1D | 109.117% | 1,563,467 | 164 | 1.088749707 | 1.068892901 | 1,671,179 | 178 | 0.00175% | 0.00110% |
| SST1T | 99.515% | 125,229,746 | 14,365 | 1.027052803 | 1.021976299 | 127,981,832 | 14,754 | 0.13434% | 0.09102% |
| SST1D | 76.703% | 63,283,320 | 9,418 | 1.061363711 | 1.048725346 | 66,366,822 | 9,996 | 0.06967% | 0.06167% |
| CILC D/CILC G | 90.431% | 3,314,351,945 | 418,386 | 1.078433637 | 1.061329827 | 3,517,620,576 | 451,202 | 3.69244% | 2.78369% |
| CILC T | 96.350% | 1,266,234,298 | 150,023 | 1.027052803 | 1.021976299 | 1,294,061,442 | 154,082 | 1.35837% | 0.95061% |
| MET | 72.819% | 83,450,176 | 13,082 | 1.055050312 | 1.043335103 | 87,066,498 | 13,802 | 0.09139% | 0.08515% |
| OL1/SL1/PL1 | 196.190% | 512,125,916 | 29,799 | 1.088749707 | 1.068892901 | 547,407,756 | 32,443 | 0.57461% | 0.20016% |
| SL2 | 99.993% | 83,218,898 | 9,501 | 1.088749707 | 1.068892901 | 88,952,089 | 10,344 | 0.09337% | 0.06382% |
| TOTAL | | 89,259,919,000 | 14,909,815 | | | 95,265,518,169 | 16,208,739 | 100.00% | 100.00% |

- (1) AVG 12 CP load factor based on actual calendar data
(2) Projected kwh sales for the period January 2001 through December 2001
(3) Calculated: Col (2)/(8760 hours * Col (1)) , 8760 hours = annual hours
(4) Based on 1999 demand losses
(5) Based on 1999 energy losses
(6) Col (2) * Col (5)
(7) Col (3) * Col (4)
(8) Col (6) / total for Col (6)
(9) Col (7) / total for Col (7)
Note: Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY
CALCULATION OF ENERGY CONSERVATION FACTORS
JANUARY 2001 THROUGH DECEMBER 2001

| Rate Class | (1) Percentage of Sales at Generation (%) | (2) Percentage of Demand at Generation (%) | (3) Demand Allocation 12CP (\$) | (4) 1/13 th (\$) | (5) Energy Allocation (\$) | (6) Total Conservation Costs (\$) | (7) Projected Sales at Meter (kwh) | (8) Conservation Recovery Factor (\$/kwh) |
|---------------|---|--|--|------------------------|-------------------------------------|---|--|---|
| RS1 | 52.26875% | 57.81805% | \$54,132,432 | \$4,078,072 | \$26,289,386 | \$84,499,890 | 46,584,741,358 | 0.00181 |
| GS1 | 6.23446% | 6.40333% | \$5,995,144 | \$486,420 | \$3,135,721 | \$9,617,285 | 5,556,490,877 | 0.00173 |
| GSD1 | 22.91563% | 20.78667% | \$19,461,617 | \$1,787,905 | \$11,525,772 | \$32,775,294 | 20,425,150,368 | 0.00160 |
| OS2 | 0.02483% | 0.01546% | \$14,476 | \$1,937 | \$12,490 | \$28,903 | 22,673,975 | 0.00127 |
| GSLD1/CS1 | 10.29719% | 8.95334% | \$8,382,612 | \$803,400 | \$5,179,134 | \$14,365,146 | 9,188,530,353 | 0.00156 |
| GSLD2/CS2 | 1.62375% | 1.27364% | \$1,192,448 | \$126,687 | \$816,688 | \$2,135,823 | 1,455,457,344 | 0.00147 |
| GSLD3/CS3 | 0.61943% | 0.51228% | \$479,629 | \$48,329 | \$311,554 | \$839,512 | 577,416,959 | 0.00145 |
| ISST1D | 0.00175% | 0.00110% | \$1,029 | \$137 | \$882 | \$2,048 | 1,563,467 | 0.00131 |
| SST1T | 0.13434% | 0.09102% | \$85,222 | \$10,482 | \$67,570 | \$163,274 | 125,229,746 | 0.00130 |
| SST1D | 0.06967% | 0.06167% | \$57,741 | \$5,435 | \$35,039 | \$98,215 | 63,283,320 | 0.00155 |
| CILC D/CILC G | 3.69244% | 2.78369% | \$2,606,246 | \$288,089 | \$1,857,170 | \$4,751,505 | 3,314,351,945 | 0.00143 |
| CILC T | 1.35837% | 0.95061% | \$890,012 | \$105,982 | \$683,215 | \$1,679,209 | 1,266,234,298 | 0.00133 |
| MET | 0.09139% | 0.08515% | \$79,725 | \$7,131 | \$45,968 | \$132,824 | 83,450,176 | 0.00159 |
| OL1/SL1/PL1 | 0.57461% | 0.20016% | \$187,400 | \$44,832 | \$289,010 | \$521,242 | 512,125,916 | 0.00102 |
| SL2 | 0.09337% | 0.06382% | \$59,748 | \$7,285 | \$46,963 | \$113,996 | 83,218,898 | 0.00137 |
| TOTAL | | | \$93,625,481 | \$7,802,123 | \$50,296,561 | \$151,724,165 | 89,259,919,000 | 0.00170 |

(1) Obtained from Schedule C-1, page 2 of 3, Col (8)

(2) Obtained from Schedule C-1, page 2 of 3, Col (9)

(3) Total from C-1, page 1, line 12 X Col (2)

(4) Total from C-1, page 1, line 13 X Col (1)

(5) Total from C-1, page 1, line 10 X Col (1)

(6) Total Conservation Costs

(7) Projected kwh sales for the period January 2001 through December 2001, From C-1 Page 2, Total of Column 2

(8) Col (6) / (7)

Note: Totals may not add due to rounding.

CONSERVATION PROGRAM COSTS
January 2001 through June 2001 Projection

| Program Title | January | February | March | April | May | June | Sub-Total (6 Mo.) |
|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 1. Residential Conservation Service Program | \$ 2,043,019 | \$ 603,308 | \$ 2,030,484 | \$ 762,771 | \$ 663,513 | \$ 693,712 | \$ 6,796,807 |
| 2. Residential Building Envelope Program | 229,268 | 251,250 | 273,016 | 231,581 | 434,637 | 435,637 | 1,855,389 |
| 3. Residential Load Management ("On Call") | 4,109,591 | 4,105,796 | 4,158,756 | 6,422,930 | 6,466,967 | 6,447,600 | 31,711,640 |
| 4. Duct System Testing & Repair Program | 325,863 | 408,324 | 336,299 | 309,552 | 298,364 | 289,549 | 1,967,951 |
| 5. Residential Air Conditioning Program | 956,051 | 811,613 | 1,037,600 | 1,021,105 | 1,148,967 | 1,339,590 | 6,314,926 |
| 6. Business On Call Program | 103,252 | 100,795 | 118,615 | 226,624 | 233,805 | 226,861 | 1,009,952 |
| 7. Cogeneration & Small Power Production | 163,145 | 150,731 | 150,781 | 150,731 | 151,061 | 150,831 | 917,280 |
| 8. Commercial/Industrial Efficient Lighting | 50,954 | 45,306 | 48,166 | 45,394 | 50,394 | 50,394 | 290,608 |
| 9. Commercial/Industrial Load Control | 2,511,840 | 2,507,408 | 2,506,998 | 2,505,108 | 2,509,996 | 2,511,877 | 15,053,227 |
| 10. C/I Demand Reduction | 24,111 | 22,768 | 26,095 | 25,334 | 26,334 | 28,380 | 153,022 |
| 11. Business Energy Evaluation | 608,103 | 267,200 | 899,585 | 559,319 | 447,935 | 292,171 | 3,074,313 |
| 12. C/I Heating, Ventilating & A/C Program | 413,047 | 416,301 | 427,102 | 437,861 | 424,698 | 408,536 | 2,527,545 |
| 13. C/I Off Peak Battery Charging Program | | | | | | | 0 |
| 14. Business Custom Incentive Program | 4,915 | 241,409 | 8,035 | 1,440 | 4,440 | 5,004 | 265,243 |
| 15. C/I Building Envelope Program | 122,080 | 115,196 | 120,424 | 115,359 | 115,409 | 116,489 | 704,957 |
| 16. Cool Communities Research Project | 10,000 | 10,000 | 10,000 | | | | 30,000 |
| 17. Conservation Research & Dev Program | 62,940 | 112,765 | 57,815 | 61,490 | 47,815 | 57,765 | 400,590 |
| 18. C/I New Construction Research Project | | | | | | | 0 |
| 19. BuildSmart Program | 95,433 | 68,512 | 135,165 | 93,842 | 87,842 | 72,342 | 553,136 |
| 20. Green Pricing Research & Development Project | | | | | | | 0 |
| 21. Low Income Weatherization R&D | 10,522 | 9,848 | 14,889 | 14,889 | 9,889 | 9,889 | 69,926 |
| 22. Photovoltaic R&D | 126,445 | 720 | 720 | 36,645 | 720 | 720 | 165,970 |
| 23. Green Energy Project | 86,183 | 79,543 | 79,859 | 81,234 | 17,859 | 69,859 | 414,537 |
| 24. Common Expenses | 1,094,950 | 928,120 | 1,646,066 | 972,787 | 896,759 | 1,024,458 | 6,563,140 |
| 25. Total All Programs | \$ 13,151,712 | \$ 11,256,913 | \$ 14,086,470 | \$ 14,075,996 | \$ 14,037,404 | \$ 14,231,664 | \$ 80,840,159 |
| 26. LESS: Included in Base Rates | 149,096 | 102,252 | 149,842 | 103,834 | 103,311 | 103,185 | 711,521 |
| 27. Recoverable Conservation Expenses | \$ 13,002,616 | \$ 11,154,661 | \$ 13,936,628 | \$ 13,972,162 | \$ 13,934,093 | \$ 14,128,479 | \$ 80,128,638 |
| Totals may not add due to rounding | | | | | | | |

CONSERVATION PROGRAM COSTS
July 2001 through December 2001 Projection

| Program Title | July | August | September | October | November | December | Sub-Total (6 Mo.) | Total (12 Mo.) | Demand Costs | Energy Costs |
|---|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|-------------------|-----------------|-----------------|
| 1. Residential Conservation Service Program | \$ 1,615,334 | \$ 652,872 | \$ 696,877 | \$ 1,322,822 | \$ 641,688 | \$ 701,038 | \$ 5,630,631 | \$ 12,427,438 | | \$ 12,427,438 |
| 2. Residential Building Envelope Program | 442,602 | 433,637 | 439,637 | 236,781 | 220,781 | 229,775 | 2,003,213 | 3,858,602 | | 3,858,602 |
| 3. Residential Load Management ("On Call") | 6,483,584 | 6,466,003 | 6,550,679 | 6,494,179 | 4,299,104 | 4,370,785 | 34,664,334 | 66,375,974 | 66,375,974 | |
| 4. Duct System Testing & Repair Program | 348,330 | 251,982 | 213,765 | 231,138 | 221,979 | 283,115 | 1,550,309 | 3,518,260 | | 3,518,260 |
| 5. Residential Air Conditioning Program | 1,531,753 | 1,284,355 | 1,234,049 | 1,125,744 | 950,820 | 758,597 | 6,885,318 | 13,200,244 | | 13,200,244 |
| 6. Business On Call Program | 229,405 | 223,196 | 234,677 | 225,761 | 108,906 | 118,980 | 1,140,925 | 2,150,877 | 2,150,877 | |
| 7. Cogeneration & Small Power Production | 163,107 | 150,731 | 150,731 | 150,731 | 150,831 | 163,057 | 929,188 | 1,846,468 | | 1,846,468 |
| 8. Commercial/Industrial Efficient Lighting | 56,087 | 50,394 | 45,394 | 46,394 | 46,394 | 51,091 | 295,754 | 586,362 | | 586,362 |
| 9. Commercial/Industrial Load Control | 2,521,795 | 2,514,413 | 2,517,985 | 2,513,716 | 2,518,956 | 2,528,283 | 15,115,148 | 30,168,375 | 30,168,375 | |
| 10. C/I Demand Reduction | 31,785 | 35,065 | 39,111 | 35,065 | 35,065 | 38,446 | 214,537 | 367,559 | 367,559 | |
| 11. Business Energy Evaluation | 745,051 | 317,035 | 322,356 | 251,485 | 197,412 | 210,088 | 2,043,427 | 5,117,740 | | 5,117,740 |
| 12. C/I Heating, Ventilating & A/C Program | 438,245 | 364,290 | 343,780 | 330,699 | 326,710 | 325,647 | 2,129,371 | 4,656,916 | | 4,656,916 |
| 13. C/I Off Peak Battery Charging Program | | | | | | | 0 | 0 | | 0 |
| 14. Business Custom Incentive Program | 4,960 | 1,440 | 8,035 | 51,440 | 4,440 | 5,524 | 75,839 | 341,082 | | 341,082 |
| 15. C/I Building Envelope Program | 123,071 | 115,759 | 115,659 | 115,759 | 117,309 | 122,234 | 709,791 | 1,414,748 | | 1,414,748 |
| 16. Cool Communities Research Project | | | | | | | 0 | 30,000 | | 30,000 |
| 17. Conservation Research & Dev. Program | 61,540 | 42,765 | 57,815 | 74,490 | 42,815 | 57,965 | 337,390 | 737,980 | | 737,980 |
| 18. C/I New Construction Research Project | | | | | | | 0 | 0 | | 0 |
| 19. (a) BuildSmart Program | 94,163 | 77,106 | 76,342 | 99,842 | 82,042 | 98,011 | 527,506 | 1,080,642 | | 795,892 |
| 20. Green Pricing Research & Dev. Project | | | | | | | 0 | 0 | | 0 |
| 21. Low Income Weatherization R&D | 10,583 | 12,389 | 14,389 | 14,889 | 13,889 | 158,374 | 224,513 | 294,439 | | 294,439 |
| 22. Photovoltaic R&D | 121,645 | 720 | 720 | 36,645 | 720 | 720 | 161,170 | 327,140 | | 327,140 |
| 23. Green Energy Project | 24,656 | 34,859 | 79,959 | 19,234 | 17,859 | 23,278 | 199,845 | 614,382 | | 614,382 |
| 24. Common Expenses | 1,385,031 | 935,663 | 1,026,340 | 941,016 | 932,797 | 1,331,276 | 6,552,123 | 13,115,263 | 8,712,956 | 4,402,307 |
| 25. Total All Programs | \$ 16,432,727 | \$ 13,964,674 | \$ 14,168,300 | \$ 14,317,830 | \$ 10,930,517 | \$ 11,576,284 | \$ 81,390,332 | \$ 162,230,493 | \$ 107,775,741 | \$ 54,170,000 |
| 26. LESS: Included in Base Rates | 149,275 | 103,819 | 103,206 | 103,309 | 103,045 | 149,967 | 712,621 | 1,424,142 | \$460,145 | \$963,997 |
| 27. Recoverable Conservation Expenses | \$ 16,283,452 | \$ 13,860,855 | \$ 14,065,094 | \$ 14,214,521 | \$ 10,827,472 | \$ 11,426,317 | \$ 80,677,711 | \$ 160,806,351 | \$ 107,315,596 | \$ 53,206,003 |

(a) Expenses in "Energy Cost" column are net of program revenues of \$(284,750)
Totals may not add due to rounding

CONSERVATION PROGRAM COSTS
January 2001 through December 2001 Projection

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|--|-----------------------|--------------------|----------------------|------------------|--------------|----------------|-----------|--------------|----------------|------------------|------------------|
| 1. Residential Conservation Service Program | \$ | \$ 5,404,308 | \$ 44,992 | \$ 1,435,700 | \$ 4,992,000 | \$ | \$ | \$ 550,438 | \$ 12,427,438 | \$ | \$ 12,427,438 |
| 2. Residential Building Envelope Program | | 247,179 | 50,000 | 143,632 | | 3,373,616 | | 44,175 | 3,858,602 | | 3,858,602 |
| 3. Residential Load Management ("On Call") | 15,613,904 | 1,621,315 | 32,565 | 112,996 | | 48,370,038 | 7,689 | 617,467 | 66,375,974 | | 66,375,974 |
| 4. Duct System Testing & Repair Program | | 1,875,356 | 57,156 | 214,390 | 180,000 | 2,375,496 | | (1,184,138) | 3,518,260 | | 3,518,260 |
| 5. Residential Air Conditioning Program | | 516,710 | | 243,714 | 75,000 | 12,300,000 | | 64,820 | 13,200,244 | | 13,200,244 |
| 6. Business On Call Program | 926,249 | 153,323 | 20,000 | 175,436 | | 802,470 | | 73,399 | 2,150,877 | | 2,150,877 |
| 7. Cogeneration & Small Power Production | | 332,778 | | 1,500,132 | | | | 13,558 | 1,846,468 | | 1,846,468 |
| 8. Commercial/Industrial Efficient Lighting | | 156,228 | | 68,280 | | 345,000 | | 16,854 | 586,362 | | 586,362 |
| 9. Commercial/Industrial Load Control | 97,775 | 288,895 | 100,000 | 208,000 | | 29,364,720 | | 108,985 | 30,168,375 | | 30,168,375 |
| 10. C/I Demand Reduction | | 37,160 | 2,500 | 22,750 | | 293,455 | | 11,694 | 367,559 | | 367,559 |
| 11. Business Energy Evaluation | | 1,212,458 | 48,000 | 1,743,854 | 1,945,000 | | | 168,428 | 5,117,740 | | 5,117,740 |
| 12. C/I Heating, Ventilating & A/C Program | | 620,482 | 1,076 | 463,276 | | 3,464,170 | | 107,912 | 4,656,916 | | 4,656,916 |
| 13. C/I Off Peak Battery Charging Program | | | | | | | | 0 | 0 | | 0 |
| 14. Business Custom Incentive Program | | 16,220 | | 12,000 | | 308,000 | | 4,862 | 341,082 | | 341,082 |
| 15. C/I Building Envelope Program | | 166,161 | | 66,464 | | 1,139,561 | | 22,542 | 1,414,748 | | 1,414,748 |
| 16. Cool Communities Research Project | | | | 30,000 | | | | | 30,000 | | 30,000 |
| 17. Conservation Research & Dev Program | | | 60,000 | 639,800 | | | | 38,180 | 737,980 | | 737,980 |
| 18. C/I New Construction Research Project | | | | | | | | 0 | 0 | | 0 |
| 19. BuildSmart Program | | 774,324 | 8,000 | 196,000 | | | | 102,318 | 1,080,642 | (284,750) | 795,892 |
| 20. Green Pricing Research & Development Project | | | | | | | | 0 | 0 | | 0 |
| 21. Low Income Weatherization R&D | | 18,648 | | 173,791 | | 92,000 | | 10,000 | 294,439 | | 294,439 |
| 22. Photovoltaic R&D | | | | 182,000 | | | | 145,140 | 327,140 | | 327,140 |
| 23. Green Energy Project | | 145,602 | | 457,100 | | | | 11,680 | 614,382 | | 614,382 |
| 24. Common Expenses | 2,628,581 | 6,862,931 | 69,920 | 2,297,258 | | | 88,188 | 1,168,385 | 13,115,263 | | 13,115,263 |
| 25. Total All Programs | \$ 19,266,509 | \$ 20,470,098 | \$ 494,209 | \$ 10,386,573 | \$ 7,192,000 | \$ 102,228,526 | \$ 95,877 | \$ 2,096,699 | \$ 162,230,493 | \$ (284,750) | \$ 161,945,741 |
| 26. LESS: Included in Base Rates | | 1,424,142 | | | | | | | 1,424,142 | | 1,424,142 |
| 27. Recoverable Conservation Expenses | \$ 19,266,509 | \$ 19,045,956 | \$ 494,209 | \$ 10,386,573 | \$ 7,192,000 | \$ 102,228,526 | \$ 95,877 | \$ 2,096,699 | \$ 160,806,351 | \$ (284,750) | \$ 160,521,601 |
| Totals may not add due to rounding | | | | | | | | | | | |

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Residential Load Control Program
For the Period January through December 2001

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Projected Total | Line No. |
|--|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------------|----------|
| 1. | Investments (Net of Retirements) | | \$1,074,746 | \$1,080,971 | \$1,021,878 | \$1,061,304 | \$914,607 | \$1,002,571 | \$972,979 | \$949,522 | \$1,188,294 | \$1,489,986 | \$1,152,780 | \$805,132 | \$12,714,770 | 1. |
| 2. | Depreciation Base | | 60,456,492 | 61,537,463 | 62,559,341 | 63,620,845 | 64,535,252 | 65,537,823 | 66,510,802 | 67,480,324 | 68,648,618 | 70,138,604 | 71,291,384 | 72,096,516 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 1,007,608 | 1,025,624 | 1,042,656 | 1,060,344 | 1,075,588 | 1,092,297 | 1,108,513 | 1,124,339 | 1,144,144 | 1,168,977 | 1,188,190 | 1,201,609 | 13,239,888 | 3. |
| 4. | Cumulative Investment (Line 2) | \$59,381,746 | 60,456,492 | 61,537,463 | 62,559,341 | 63,620,845 | 64,535,252 | 65,537,823 | 66,510,802 | 67,480,324 | 68,648,618 | 70,138,604 | 71,291,384 | 72,096,516 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 31,325,310 | 32,332,918 | 33,358,543 | 34,401,198 | 35,461,542 | 36,537,130 | 37,629,427 | 38,737,940 | 39,862,279 | 41,006,423 | 42,175,399 | 43,363,589 | 44,565,198 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | | \$28,056,436 | \$28,123,574 | \$28,178,920 | \$28,158,143 | \$28,159,103 | \$27,998,122 | \$27,908,396 | \$27,772,862 | \$27,598,045 | \$27,642,195 | \$27,963,205 | \$27,927,795 | \$27,531,318 | 6. |
| 7. | Average Net Investment | | 28,090,005 | 28,151,247 | 28,168,532 | 28,158,623 | 28,078,612 | 27,953,259 | 27,840,629 | 27,685,453 | 27,620,120 | 27,802,700 | 27,945,500 | 27,729,557 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 107,117 | 107,350 | 107,416 | 107,378 | 107,073 | 106,595 | 106,166 | 105,574 | 105,325 | 106,021 | 106,566 | 105,742 | | |
| b. | Equity Comp. grossed up for taxes | | 174,386 | 174,766 | 174,873 | 174,812 | 174,315 | 173,537 | 172,838 | 171,874 | 171,469 | 172,602 | 173,489 | 172,148 | 2,081,110 | |
| c. | Debt Component (Line 7 * 4.3842% /12) | | 102,159 | 102,381 | 102,444 | 102,408 | 102,117 | 101,661 | 101,252 | 100,587 | 100,450 | 101,114 | 101,633 | 100,848 | 1,219,155 | |
| 9. | Total Return Requirements (Line 8b + 8c) | | 276,545 | 277,148 | 277,318 | 277,220 | 276,432 | 275,198 | 274,089 | 272,562 | 271,919 | 273,716 | 275,122 | 272,996 | 3,300,265 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$1,284,153 | \$1,302,772 | \$1,319,973 | \$1,337,564 | \$1,352,020 | \$1,367,495 | \$1,382,603 | \$1,396,901 | \$1,416,062 | \$1,442,693 | \$1,463,312 | \$1,474,605 | \$16,540,152 | 10. |
| (b) For 2001 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. | | | | | | | | | | | | | | | | |
| (a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting. | | | | | | | | | | | | | | | | |
| (b) For 2001 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. | | | | | | | | | | | | | | | | |

| ALLOCATION OF DEPRECIATION AND RETURN ON INVESTMENT BETWEEN PROGRAMS | | | | | | | | | | | | | | |
|--|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Residential On Call Program 3 (94.4%) | Depreciation | 951,182 | 968,189 | 984,287 | 1,000,965 | 1,015,355 | 1,031,128 | 1,046,437 | 1,061,376 | 1,080,072 | 1,103,514 | 1,121,651 | 1,134,319 | 12,498,454 |
| | Return | 281,059 | 261,627 | 261,788 | 281,696 | 260,952 | 258,787 | 258,740 | 257,298 | 256,691 | 258,388 | 259,715 | 257,708 | 3,115,450 |
| | Total | 1,212,240 | 1,229,817 | 1,246,055 | 1,282,661 | 1,276,307 | 1,290,916 | 1,305,177 | 1,318,674 | 1,336,763 | 1,361,902 | 1,381,366 | 1,392,027 | 15,613,904 |
| Business on Call Program 6 (5.6%) | Depreciation | 58,426 | 57,435 | 58,389 | 59,379 | 60,233 | 61,169 | 62,077 | 62,963 | 64,072 | 65,463 | 66,539 | 67,290 | 741,434 |
| | Return | 15,486 | 15,520 | 15,530 | 15,524 | 15,480 | 15,411 | 15,349 | 15,263 | 15,227 | 15,328 | 15,407 | 15,288 | 184,815 |
| | Total | 71,913 | 72,955 | 73,919 | 74,904 | 75,713 | 76,580 | 77,426 | 78,226 | 79,299 | 80,791 | 81,945 | 82,578 | 926,249 |
| Total | Depreciation | 1,007,608 | 1,025,624 | 1,042,656 | 1,060,344 | 1,075,588 | 1,092,297 | 1,108,513 | 1,124,339 | 1,144,144 | 1,168,977 | 1,188,190 | 1,201,609 | 13,239,888 |
| | Return | 276,545 | 277,148 | 277,318 | 277,220 | 276,432 | 275,198 | 274,089 | 272,562 | 271,919 | 273,716 | 275,122 | 272,996 | 3,300,265 |
| | Total | 1,284,153 | 1,302,772 | 1,319,973 | 1,337,564 | 1,352,020 | 1,367,495 | 1,382,603 | 1,396,901 | 1,416,062 | 1,442,693 | 1,463,312 | 1,474,605 | 16,540,152 |

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Commercial/Industrial Load Control Program
For the Period January through December 2001

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Projected Total | Line No. |
|----------|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------------|----------|
| 1. | Investment (Net of Retirements) | | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$600,000 | 1. |
| 2. | Depreciation Base | | 50,000 | 100,000 | 150,000 | 200,000 | 250,000 | 300,000 | 350,000 | 400,000 | 450,000 | 500,000 | 550,000 | 600,000 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 833 | 1,667 | 2,500 | 3,333 | 4,167 | 5,000 | 5,833 | 6,667 | 7,500 | 8,333 | 9,167 | 10,000 | 65,000 | 3. |
| 4. | Cumulative Investment (Line 2) | \$0 | 50,000 | 100,000 | 150,000 | 200,000 | 250,000 | 300,000 | 350,000 | 400,000 | 450,000 | 500,000 | 550,000 | 600,000 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 0 | 833 | 2,500 | 5,000 | 8,333 | 12,500 | 17,500 | 23,333 | 30,000 | 37,500 | 45,833 | 55,000 | 65,000 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$0 | \$49,167 | \$97,500 | \$145,000 | \$191,667 | \$237,500 | \$282,500 | \$326,667 | \$370,000 | \$412,500 | \$454,167 | \$495,000 | \$535,000 | | 6. |
| 7. | Average Net Investment | | \$24,583 | \$73,333 | \$121,250 | \$168,333 | \$214,583 | \$260,000 | \$304,583 | \$348,333 | \$391,250 | \$433,333 | \$474,583 | \$515,000 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 94 | 280 | 462 | 642 | 818 | 991 | 1,161 | 1,328 | 1,492 | 1,652 | 1,810 | 1,964 | 12,695 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/.61425) | | 153 | 455 | 753 | 1,045 | 1,332 | 1,614 | 1,891 | 2,162 | 2,429 | 2,690 | 2,946 | 3,197 | 20,668 | 8b. |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 89 | 267 | 441 | 612 | 780 | 946 | 1,108 | 1,267 | 1,423 | 1,576 | 1,726 | 1,873 | 12,108 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 242 | 722 | 1,194 | 1,657 | 2,113 | 2,560 | 2,999 | 3,429 | 3,852 | 4,266 | 4,672 | 5,070 | 32,775 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$1,075 | \$2,389 | \$3,694 | \$4,991 | \$6,279 | \$7,560 | \$8,832 | \$10,096 | \$11,352 | \$12,599 | \$13,839 | \$15,070 | \$97,775 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2001 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Common Expenses
For the Period January through December 2001

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Projected Total | Line No. |
|----------|---|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------------|----------|
| 1. | Investment (Net of Retirements) | | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$189,999 | \$190,007 | \$2,280,000 | 1. |
| 2. | Depreciation Base | | 9,927,953 | 10,117,953 | 10,307,952 | 10,497,951 | 10,687,951 | 10,877,950 | 11,067,949 | 11,257,949 | 11,447,948 | 11,637,947 | 11,827,947 | 12,017,954 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 165,466 | 168,633 | 171,799 | 174,966 | 178,133 | 181,299 | 184,466 | 187,632 | 190,799 | 193,966 | 197,132 | 200,299 | 2,194,590 | 3. |
| 4. | Cumulative Investment (Line 2) | \$9,737,954 | 9,927,953 | 10,117,953 | 10,307,952 | 10,497,951 | 10,687,951 | 10,877,950 | 11,067,949 | 11,257,949 | 11,447,948 | 11,637,947 | 11,827,947 | 12,017,954 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 6,180,820 | 6,346,286 | 6,514,918 | 6,686,718 | 6,861,683 | 7,039,816 | 7,221,115 | 7,405,581 | 7,593,213 | 7,784,013 | 7,977,978 | 8,175,111 | 8,375,410 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$3,557,134 | \$3,581,667 | \$3,603,034 | \$3,621,234 | \$3,636,268 | \$3,648,135 | \$3,656,835 | \$3,662,368 | \$3,664,735 | \$3,663,935 | \$3,659,969 | \$3,652,836 | \$3,642,544 | | 6. |
| 7. | Average Net Investment | | \$3,569,401 | \$3,592,351 | \$3,612,134 | \$3,628,751 | \$3,642,201 | \$3,652,485 | \$3,659,602 | \$3,663,552 | \$3,664,335 | \$3,661,952 | \$3,656,402 | \$3,647,690 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 13,611 | 13,699 | 13,774 | 13,838 | 13,889 | 13,928 | 13,955 | 13,970 | 13,973 | 13,964 | 13,943 | 13,910 | 166,455 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/61425) | | 22,159 | 22,302 | 22,425 | 22,528 | 22,611 | 22,675 | 22,719 | 22,744 | 22,749 | 22,734 | 22,699 | 22,645 | 270,989 | 8b. |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 12,981 | 13,065 | 13,137 | 13,197 | 13,246 | 13,283 | 13,309 | 13,324 | 13,327 | 13,318 | 13,298 | 13,266 | 158,751 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 35,141 | 35,367 | 35,561 | 35,725 | 35,857 | 35,959 | 36,029 | 36,067 | 36,075 | 36,052 | 35,997 | 35,911 | 429,740 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$200,606 | \$203,999 | \$207,360 | \$210,691 | \$213,990 | \$217,258 | \$220,494 | \$223,700 | \$226,874 | \$230,018 | \$233,130 | \$236,211 | \$2,624,330 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2001 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Monitoring Equipment
For the Period January through December 2001

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Projected Total | Line No. |
|----------|---|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------------|----------|
| 1. | Investment (Net of Retirements) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 1. |
| 2. | Depreciation Base | | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 688 | 688 | 688 | 688 | 688 | 689 | 0 | 0 | 0 | 0 | 0 | 0 | 4,129 | 3. |
| 4. | Cumulative Investment (Line 2) | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | n/a | 4. |
| 5. | Less: Accumulated Depreciation (c) | 37,168 | 37,856 | 38,544 | 39,232 | 39,920 | 40,608 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | \$4,129 | \$3,441 | \$2,753 | \$2,065 | \$1,377 | \$689 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | 6. |
| 7. | Average Net Investment | | \$3,785 | \$3,097 | \$2,409 | \$1,721 | \$1,033 | \$345 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| | a. Equity Component (b) | | 14 | 12 | 9 | 7 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 8a. |
| | b. Equity Comp. grossed up for taxes (Line 8a/.61425) | | 23 | 19 | 15 | 11 | 6 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | 8b. |
| | c. Debt Component (Line 7 * 4.3642% /12) | | 14 | 11 | 9 | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 37 | 30 | 24 | 17 | 10 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 122 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$725 | \$718 | \$712 | \$705 | \$698 | \$692 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,251 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2001 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

CONSERVATION PROGRAM COSTS
January 2000 through July 2000: ACTUAL
August 2000 through December 2000: ESTIMATED

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|---|-----------------------|--------------------|----------------------|------------------|--------------|------------|----------|------------|--------------|------------------|------------------|
| 1. Residential Conservation Service Program | | | | | | | | | | | |
| Actual | \$ | \$ 1,586,924 | \$ 32,238 | \$ 613,364 | \$ 2,991,381 | \$ | \$ 2,004 | \$ 252,086 | \$ 5,477,997 | \$ | \$ 5,477,997 |
| Estimated | | 1,459,519 | 26,895 | 610,615 | 1,782,725 | | | 285,451 | 4,165,205 | | 4,165,205 |
| Total | | 3,046,443 | 59,133 | 1,223,979 | 4,774,106 | | 2,004 | 537,537 | 9,643,202 | | 9,643,202 |
| 2. Residential Building Envelope Program | | | | | | | | | | | |
| Actual | | 165,132 | 277 | 14,264 | | 1,106,739 | 60 | 12,682 | 1,299,154 | | 1,299,154 |
| Estimated | | 98,156 | 605 | 40,750 | | 384,004 | | 27,530 | 551,045 | | 551,045 |
| Total | | 263,288 | 882 | 55,014 | | 1,490,743 | 60 | 40,212 | 1,850,199 | | 1,850,199 |
| 3. Residential Load Management ("On Call") | | | | | | | | | | | |
| Actual | 9,515,520 | 1,359,043 | (1,741,587) | 2,505,104 | | 26,631,113 | 2,477 | 440,128 | 38,711,798 | | 38,711,798 |
| Estimated | 5,756,357 | 934,855 | 7,635 | 324,950 | | 20,321,650 | 4,620 | 307,778 | 27,657,845 | | 27,657,845 |
| Total | 15,271,875 | 2,293,898 | (1,733,952) | 2,830,054 | | 46,952,763 | 7,097 | 747,906 | 66,369,643 | | 66,369,643 |
| 4. Duct System Testing & Repair Program | | | | | | | | | | | |
| Actual | | 1,067,738 | 8,350 | 72,821 | 150,766 | 608,653 | 9,537 | (154,142) | 1,763,723 | | 1,763,723 |
| Estimated | | 1,014,319 | 65,016 | 168,850 | | 441,340 | 6,770 | (32,060) | 1,664,235 | | 1,664,235 |
| Total | | 2,082,057 | 73,366 | 241,671 | 150,766 | 1,049,993 | 16,307 | (186,202) | 3,427,958 | | 3,427,958 |
| 5. Residential Air Conditioning Program | | | | | | | | | | | |
| Actual | | 339,845 | 371 | 110,265 | | 8,298,130 | 120 | 47,202 | 8,795,933 | | 8,795,933 |
| Estimated | | 189,258 | 210 | 334,120 | | 6,948,980 | | 13,237 | 7,485,805 | | 7,485,805 |
| Total | | 529,103 | 581 | 444,385 | | 15,247,110 | 120 | 60,439 | 16,281,738 | | 16,281,738 |
| 6. Business On Call Program | | | | | | | | | | | |
| Actual | 564,480 | 112,754 | | 65,215 | | 364,305 | 502 | 38,218 | 1,145,474 | | 1,145,474 |
| Estimated | 341,478 | 60,324 | 16,665 | (77,715) | | 298,497 | | 36,403 | 675,652 | | 675,652 |
| Total | 905,959 | 173,078 | 16,664 | (12,500) | | 662,802 | 502 | 74,621 | 1,821,126 | | 1,821,126 |
| 7. Cogeneration & Small Power Production | | | | | | | | | | | |
| Actual | | 166,964 | 1,649 | 3,570,904 | | | 55 | (27,574) | 3,711,998 | | 3,711,998 |
| Estimated | | 179,752 | 1,345 | 2,615,695 | | | | 18,080 | 2,814,872 | | 2,814,872 |
| Total | | 346,716 | 2,994 | 6,186,599 | | | 55 | (9,494) | 6,526,870 | | 6,526,870 |
| 8. Commercial/Industrial Efficient Lighting | | | | | | | | | | | |
| Actual | | 121,259 | | 21,778 | | 164,119 | 553 | 23,677 | 331,386 | | 331,386 |
| Estimated | | 67,662 | | 144,675 | | 125,245 | | 20,920 | 358,502 | | 358,502 |
| Total | | 188,921 | | 166,453 | | 289,364 | 553 | 44,597 | 689,888 | | 689,888 |

CONSERVATION PROGRAM COSTS
January 2000 through July 2000: ACTUAL
August 2000 through December 2000: ESTIMATED

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|--|-----------------------|--------------------|----------------------|------------------|-------------|---------------|----------|-----------|---------------|------------------|------------------|
| 9. Commercial/Industrial Load Control | | | | | | | | | | | |
| Actual | \$ | \$ 210,494 | \$ 3,351 | \$ 456 | | \$ 16,643,467 | \$ 851 | \$ 40,898 | \$ 16,899,517 | \$ | \$ 16,899,517 |
| Estimated | | 125,172 | 43,430 | 83,715 | | 12,627,960 | | 60,375 | 12,940,652 | | 12,940,652 |
| Total | | 335,666 | 46,781 | 84,171 | | 29,271,427 | 851 | 101,273 | 29,840,169 | | 29,840,169 |
| 10. C/I Demand Reduction | | | | | | | | | | | |
| Actual | | 14,527 | | 15,873 | | | | | 30,400 | | 30,400 |
| Estimated | | | | 20,835 | | | | 1,670 | 22,505 | | 22,505 |
| Total | | 14,527 | | 36,708 | | | | 1,670 | 52,905 | | 52,905 |
| 11. Business Energy Evaluation | | | | | | | | | | | |
| Actual | | 539,185 | 5,982 | 138,941 | 1,516,589 | | 3,635 | 60,840 | 2,265,172 | | 2,265,172 |
| Estimated | | 361,674 | 32,700 | 494,335 | 875,565 | | | 92,006 | 1,856,280 | | 1,856,280 |
| Total | | 900,859 | 38,682 | 633,276 | 2,392,154 | | 3,635 | 152,846 | 4,121,452 | | 4,121,452 |
| 12. C/I Heating, Ventilating & A/C Program | | | | | | | | | | | |
| Actual | | 633,749 | 623 | 55,029 | | 2,407,842 | 3,914 | 41,219 | 3,142,376 | | 3,142,376 |
| Estimated | | 385,300 | 305 | 232,225 | | 900,920 | 185 | 72,830 | 1,591,765 | | 1,591,765 |
| Total | | 1,019,049 | 928 | 287,254 | | 3,308,762 | 4,099 | 114,049 | 4,734,141 | | 4,734,141 |
| 13. C/I Off Peak Battery Charging Program | | | | | | | | | | | |
| Actual | | 2,701 | | | | 3,564 | 10 | 18 | 6,293 | | 6,293 |
| Estimated | | | | | | | | | 0 | | 0 |
| Total | | 2,701 | | | | 3,564 | 10 | 18 | 6,293 | | 6,293 |
| 14. Business Custom Incentive Program | | | | | | | | | | | |
| Actual | | 9,504 | | | | 240,000 | 37 | | 249,541 | | 249,541 |
| Estimated | | 5,047 | | 5,165 | | | | 1,623 | 11,835 | | 11,835 |
| Total | | 14,551 | | 5,165 | | 240,000 | 37 | 1,623 | 261,376 | | 261,376 |
| 15. C/I Building Envelope Program | | | | | | | | | | | |
| Actual | | 141,543 | 250 | 12,677 | | 1,378,774 | 1,042 | 15,019 | 1,549,305 | | 1,549,305 |
| Estimated | | 89,568 | | 34,105 | | 518,260 | | 20,337 | 662,270 | | 662,270 |
| Total | | 231,111 | 250 | 46,782 | | 1,897,034 | 1,042 | 35,356 | 2,211,575 | | 2,211,575 |
| 16. Cool Communities Research Project | | | | | | | | | | | |
| Actual | | | | 34,300 | | | | 1,750 | 36,050 | | 36,050 |
| Estimated | | | | 83,335 | | | | 1,460 | 84,795 | | 84,795 |
| Total | | | | 117,635 | | | | 3,210 | 120,845 | | 120,845 |

CONSERVATION PROGRAM COSTS
January 2000 through July 2000: ACTUAL
August 2000 through December 2000: ESTIMATED

| Program Title | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|--|-----------------------|--------------------|----------------------|------------------|-------------|------------|----------|----------|-----------|------------------|------------------|
| 17. Conservation Research & Development Program | | | | | | | | | | | |
| Actual | \$ | \$ | \$ | \$ 1,400 | \$ | \$ | \$ | \$ 3,274 | \$ 4,674 | \$ | \$ 4,674 |
| Estimated | | | | 125,000 | | | | 3,420 | 128,420 | | 128,420 |
| Total | | | | 126,400 | | | | 6,694 | 133,094 | | 133,094 |
| 18. C/I New Construction Research Project | | | | | | | | | | | |
| Actual | | | | 458,909 | | | | | 458,909 | | 458,909 |
| Estimated | | | | 425,000 | | | | | 425,000 | | 425,000 |
| Total | | | | 883,909 | | | | | 883,909 | | 883,909 |
| 19. BuildSmart Program | | | | | | | | | | | |
| Actual | | 627,178 | 3,843 | 65,735 | 2,561 | | 228 | 83,829 | 783,374 | (80,000) | 723,374 |
| Estimated | | 377,702 | 1,050 | 486,420 | | | | 34,203 | 899,375 | (50,812) | 848,563 |
| Total | | 1,004,880 | 4,893 | 552,155 | 2,561 | | 228 | 118,032 | 1,682,749 | (110,812) | 1,571,937 |
| 20. Green Pricing Research & Development Project | | | | | | | | | | | |
| Actual | | 26 | | | | | | | 26 | | 26 |
| Estimated | | | | | | | | | 0 | | 0 |
| Total | | 26 | | | | | | | 26 | | 26 |
| 21. Low Income Weatherization R&D | | | | | | | | | | | |
| Actual | | 10,731 | | | | | 48 | | 10,779 | | 10,779 |
| Estimated | | 6,742 | | 25,000 | | 25,000 | | 13,040 | 69,782 | | 69,782 |
| Total | | 17,473 | | 25,000 | | 25,000 | 48 | 13,040 | 80,561 | | 80,561 |
| 22. Photovoltaic R&D Educ. Project | | | | | | | | | | | |
| Actual | | | | | | | | | 0 | | 0 |
| Estimated | | | | 62,500 | | | | | 62,500 | | 62,500 |
| Total | | | | 62,500 | | | | | 62,500 | | 62,500 |

CONSERVATION PROGRAM COSTS
January 2000 through July 2000: ACTUAL
August 2000 through December 2000: ESTIMATED

| Program Title | | Depreciation & Return | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicles | Other | Sub-Total | Program Revenues | Total for Period |
|---------------------------------------|-----------|--------------------------|-----------------------|-------------------------|---------------------|--------------|----------------|-----------|--------------|----------------|---------------------|---------------------|
| 23. Green Energy Project | | | | | | | | | | | | |
| | Actual | \$ | \$ | \$ | 500 | \$ | \$ | \$ | 1,783 | \$ 2,283 | \$ | \$ 2,283 |
| | Estimated | | | | 83,335 | | | | | 83,335 | | 83,335 |
| | Total | | | | 83,835 | | | | 1,783 | 85,618 | | 85,618 |
| 24. Common Expenses | | | | | | | | | | | | |
| | Actual | 1,528,501 | 3,856,628 | 6,559 | 503,477 | | 37 | 43,588 | 513,869 | 6,452,659 | | 6,452,659 |
| | Estimated | 974,084 | 1,719,592 | 48,275 | 1,055,185 | | 3,970 | 415 | 478,470 | 4,279,991 | | 4,279,991 |
| | Total | 2,502,583 | 5,576,220 | 54,836 | 1,558,662 | | 4,007 | 44,003 | 992,339 | 10,732,650 | | 10,732,650 |
| 25. TOTAL ACTUAL | | \$ 11,608,501 | 10,965,925 | (1,678,094) | 8,261,012 | 4,661,297 | 57,846,743 | 68,661 | 1,394,776 | \$ 93,128,820 | \$ (60,000) | \$ 93,068,821 |
| TOTAL ESTIMATED | | \$ 7,071,919 | 7,074,642 | 244,131 | 7,378,095 | 2,658,290 | 42,595,826 | 11,990 | 1,456,773 | \$ 68,491,666 | \$ (50,812) | \$ 68,440,854 |
| TOTAL FOR THE PERIOD | | \$ 18,680,417 | 18,040,567 | (1,433,962) | 15,639,107 | 7,319,587 | 100,442,569 | 80,651 | 2,851,549 | \$ 161,620,487 | \$ (110,812) | \$ 161,509,675 |
| 26. LESS: Included in Base Rates | | | | | | | | | | | | |
| | Actual | | 742,336 | | | | | | | 742,336 | | 742,336 |
| | Estimated | | 510,632 | | | | | | | 510,632 | | 510,632 |
| | Total | | 1,252,968 | | | | | | | 1,252,968 | | 1,252,968 |
| 27. Recoverable Conservation Expenses | | \$ 18,680,416 | \$ 16,787,599 | \$ (1,433,961) | \$ 15,639,109 | \$ 7,319,587 | \$ 100,442,569 | \$ 80,651 | \$ 2,851,549 | \$ 160,367,519 | \$ (110,812) | \$ 160,256,707 |
| Totals may not add due to rounding | | | | | | | | | | | | |

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Residential Load Management ("On Call")
For the Period January through December 2000

| Line No. | Description | Beginning of Period | Actual January | Actual February | Actual March | Actual April | Actual May | Actual June | Actual July | Estimated August | Estimated September | Estimated October | Estimated November | Estimated December | Total | Line No. |
|----------|--|---------------------|----------------|-----------------|--------------|--------------|--------------|--------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|----------------|----------|
| 1. | Investments (Net of Retirements) | | \$504,397 | \$217,554 | \$1,069,895 | \$796,741 | \$970,919 | \$868,018 | (\$20,886,107) | \$1,209,860 | \$1,209,860 | \$1,209,860 | \$1,209,860 | \$1,209,860 | (\$10,409,283) | 1. |
| 2. | Depreciation Base | | 70,295,426 | 70,512,980 | 71,582,874 | 72,379,615 | 73,350,534 | 74,218,552 | 53,332,445 | 54,542,305 | 55,752,165 | 56,962,025 | 58,171,885 | 59,381,746 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 1,178,786 | 1,182,447 | 1,207,621 | 1,216,576 | 1,237,178 | 1,248,197 | 902,731 | 909,038 | 929,203 | 949,367 | 969,531 | 989,696 | 12,920,371 | 3. |
| 4. | Cumulative Investment (Line 2) | \$69,791,029 | 70,295,426 | 70,512,980 | 71,582,874 | 72,379,615 | 73,350,534 | 74,218,552 | 53,332,445 | 54,542,305 | 55,752,165 | 56,962,025 | 58,171,885 | 59,381,746 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 40,275,758 | 41,454,665 | 42,637,155 | 43,839,677 | 45,057,403 | 46,294,266 | 47,542,497 | 26,578,475 | 27,487,513 | 28,416,716 | 29,366,083 | 30,335,615 | 31,325,310 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | | \$29,515,271 | \$28,840,761 | \$27,875,825 | \$27,743,197 | \$27,322,212 | \$27,056,268 | \$26,676,055 | \$26,753,970 | \$27,054,791 | \$27,335,449 | \$27,595,942 | \$27,836,271 | \$28,056,435 | 6. |
| 7. | Average Net Investment | | 29,178,016 | 28,358,293 | 27,809,511 | 27,532,705 | 27,189,240 | 26,866,162 | 26,715,012 | 26,904,380 | 27,195,120 | 27,465,695 | 27,716,106 | 27,946,353 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 111,286 | 108,140 | 106,047 | 104,991 | 103,682 | 102,450 | 101,873 | 102,595 | 103,704 | 104,736 | 105,691 | 106,569 | | |
| b. | Equity Comp. grossed up for taxes | | 181,140 | 176,051 | 172,645 | 170,928 | 168,794 | 166,788 | 165,850 | 167,025 | 168,830 | 170,510 | 172,065 | 173,494 | 2,054,119 | |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 106,116 | 103,134 | 101,139 | 100,132 | 98,883 | 97,708 | 97,158 | 97,847 | 98,904 | 99,888 | 100,799 | 101,836 | 1,203,343 | |
| 9. | Total Return Requirements (Line 8b + 8c) | | 287,256 | 279,166 | 273,783 | 271,058 | 267,677 | 264,496 | 263,008 | 264,872 | 267,734 | 270,398 | 272,864 | 275,130 | 3,257,462 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$1,466,042 | \$1,461,633 | \$1,481,404 | \$1,487,634 | \$1,504,855 | \$1,512,693 | \$1,165,739 | \$1,173,911 | \$1,196,937 | \$1,219,765 | \$1,242,395 | \$1,264,826 | \$16,177,834 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2000 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

| ALLOCATION OF DEPRECIATION AND RETURN ON INVESTMENT BETWEEN PROGRAMS | | | | | | | | | | | | | | | |
|--|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--|
| Residential On Call Program 3 (94.4%) | Depreciation | 1,112,774 | 1,116,230 | 1,139,994 | 1,148,447 | 1,167,896 | 1,178,298 | 852,178 | 858,132 | 877,167 | 896,203 | 915,238 | 934,273 | 12,196,831 | |
| | Return | 271,170 | 263,551 | 258,451 | 255,879 | 252,887 | 249,684 | 248,279 | 250,039 | 252,741 | 255,258 | 257,583 | 259,723 | 3,075,044 | |
| | Total | <u>1,383,944</u> | <u>1,379,782</u> | <u>1,398,446</u> | <u>1,404,326</u> | <u>1,420,583</u> | <u>1,427,982</u> | <u>1,100,457</u> | <u>1,108,172</u> | <u>1,129,909</u> | <u>1,151,461</u> | <u>1,172,821</u> | <u>1,193,996</u> | <u>15,271,875</u> | |
| Business on Call Program 6 (5.6%) | Depreciation | 66,012 | 66,217 | 67,827 | 68,128 | 69,282 | 69,899 | 50,553 | 50,908 | 52,035 | 53,165 | 54,294 | 55,423 | 723,541 | |
| | Return | 16,086 | 15,634 | 15,332 | 15,179 | 14,990 | 14,812 | 14,728 | 14,833 | 14,993 | 15,142 | 15,280 | 15,407 | 182,418 | |
| | Total | <u>82,098</u> | <u>81,851</u> | <u>82,959</u> | <u>83,307</u> | <u>84,272</u> | <u>84,711</u> | <u>65,281</u> | <u>65,739</u> | <u>67,028</u> | <u>68,307</u> | <u>69,574</u> | <u>70,830</u> | <u>905,959</u> | |
| Total | Depreciation | 1,178,786 | 1,182,447 | 1,207,621 | 1,216,576 | 1,237,178 | 1,248,197 | 902,731 | 909,038 | 929,203 | 949,367 | 969,531 | 989,696 | 12,920,371 | |
| | Return | 287,256 | 279,186 | 273,783 | 271,058 | 267,677 | 264,496 | 263,008 | 264,872 | 267,734 | 270,398 | 272,864 | 275,130 | 3,257,462 | |
| | Total | <u>1,466,042</u> | <u>1,461,633</u> | <u>1,481,404</u> | <u>1,487,634</u> | <u>1,504,855</u> | <u>1,512,693</u> | <u>1,165,739</u> | <u>1,173,911</u> | <u>1,196,937</u> | <u>1,219,765</u> | <u>1,242,395</u> | <u>1,264,826</u> | <u>16,177,834</u> | |

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
Monitoring Equipment
For the Period January through December 2000

| Line No. | Description | Beginning of Period | Actual January | Actual February | Actual March | Actual April | Actual May | Actual June | Actual July | Estimated August | Estimated September | Estimated October | Estimated November | Estimated December | Total | Line No. |
|----------|---|---------------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|------------------|---------------------|-------------------|--------------------|--------------------|-------------|----------|
| 1. | Investment (Net of Retirements) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$957,862) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$957,862) | 1. |
| 2. | Depreciation Base | | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 16,653 | 688 | 688 | 688 | 688 | 688 | 688 | 104,046 | 3. |
| 4. | Cumulative Investment (Line 2) | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 999,159 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | 41,297 | n/a | 4. |
| 5. | Less: Accumulated Depreciation (c) | 890,984 | 907,637 | 924,289 | 940,942 | 957,595 | 974,247 | 990,900 | 33,726 | 34,414 | 35,103 | 35,791 | 36,479 | 37,168 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | | \$108,175 | \$91,522 | \$74,870 | \$58,217 | \$41,564 | \$24,912 | \$8,259 | \$7,571 | \$6,882 | \$6,194 | \$5,506 | \$4,818 | \$4,129 | 6. |
| 7. | Average Net Investment | | \$99,849 | \$83,196 | \$66,543 | \$49,891 | \$33,238 | \$16,585 | \$7,915 | \$7,227 | \$6,538 | \$5,850 | \$5,162 | \$4,474 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 381 | 317 | 254 | 190 | 127 | 63 | 30 | 28 | 25 | 22 | 20 | 17 | 1,474 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/61425) | | 620 | 516 | 413 | 310 | 206 | 103 | 49 | 45 | 41 | 36 | 32 | 28 | 2,399 | 8b. |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 363 | 303 | 242 | 181 | 121 | 60 | 29 | 26 | 24 | 21 | 19 | 16 | 1,406 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 983 | 819 | 655 | 491 | 327 | 163 | 78 | 71 | 64 | 58 | 51 | 44 | 3,805 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$17,636 | \$17,472 | \$17,308 | \$17,144 | \$16,980 | \$16,816 | \$766 | \$759 | \$753 | \$746 | \$739 | \$732 | \$107,850 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2000 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

FLORIDA POWER & LIGHT COMPANY
Schedule of Capital Investment, Depreciation and Return
ECCR Common
For the Period January through December 2000

| Line No. | Description | Beginning of Period | Actual January | Actual February | Actual March | Actual April | Actual May | Actual June | Actual July | Estimated August | Estimated September | Estimated October | Estimated November | Estimated December | Total | Line No. |
|----------|--|---------------------|----------------|-----------------|--------------|--------------|-------------|-------------|---------------|------------------|---------------------|-------------------|--------------------|--------------------|-------------|----------|
| 1. | Investment (Net of Retirements) | | \$0 | \$0 | \$1,586,694 | \$0 | \$0 | \$0 | (\$1,964,025) | \$123,937 | \$123,937 | \$123,937 | \$123,937 | \$123,937 | \$242,355 | 1. |
| 2. | Depreciation Base | | 9,495,599 | 9,495,599 | 11,082,293 | 11,082,293 | 11,082,293 | 11,082,293 | 9,118,269 | 9,242,206 | 9,366,143 | 9,490,080 | 9,614,017 | 9,737,954 | n/a | 2. |
| 3. | Depreciation Expense (a) | | 158,149 | 158,149 | 197,816 | 171,371 | 171,371 | 171,371 | 138,638 | 154,037 | 156,102 | 158,168 | 160,234 | 162,299 | 1,957,706 | 3. |
| 4. | Cumulative Investment (Line 2) | \$9,495,599 | 9,495,599 | 9,495,599 | 11,082,293 | 11,082,293 | 11,082,293 | 11,082,293 | 9,118,269 | 9,242,206 | 9,366,143 | 9,490,080 | 9,614,017 | 9,737,954 | n/a | 4. |
| 5. | Less: Accumulated Depreciation | 6,187,139 | 6,345,288 | 6,503,437 | 6,701,253 | 6,872,624 | 7,043,996 | 7,215,367 | 5,389,980 | 5,544,017 | 5,700,119 | 5,858,287 | 6,018,521 | 6,180,820 | n/a | 5. |
| 6. | Net Investment (Line 4 - 5) | | \$3,308,460 | \$3,150,311 | \$2,992,162 | \$4,381,040 | \$4,209,669 | \$4,038,298 | \$3,866,926 | \$3,728,289 | \$3,698,189 | \$3,666,024 | \$3,631,793 | \$3,595,496 | \$3,557,134 | 6. |
| 7. | Average Net Investment | | \$3,229,386 | \$3,071,237 | \$3,686,601 | \$4,295,355 | \$4,123,983 | \$3,952,612 | \$3,797,608 | \$3,713,239 | \$3,682,106 | \$3,648,908 | \$3,613,644 | \$3,576,315 | n/a | 7. |
| 8. | Return on Average Net Investment | | | | | | | | | | | | | | | 8. |
| a. | Equity Component (b) | | 12,315 | 11,712 | 14,058 | 16,380 | 15,726 | 15,073 | 14,482 | 14,160 | 14,041 | 13,915 | 13,780 | 13,638 | 169,278 | 8a. |
| b. | Equity Comp. grossed up for taxes (Line 8a/.61425) | | 20,048 | 19,067 | 22,887 | 26,666 | 25,602 | 24,538 | 23,576 | 23,052 | 22,859 | 22,653 | 22,434 | 22,202 | 275,584 | 8b. |
| c. | Debt Component (Line 7 * 4.3642% /12) | | 11,745 | 11,170 | 13,408 | 15,621 | 14,998 | 14,375 | 13,811 | 13,504 | 13,391 | 13,270 | 13,142 | 13,006 | 161,443 | 8c. |
| 9. | Total Return Requirements (Line 8b + 8c) | | 31,793 | 30,236 | 36,294 | 42,288 | 40,600 | 38,913 | 37,387 | 36,557 | 36,250 | 35,923 | 35,576 | 35,209 | 437,027 | 9. |
| 10. | Total Depreciation & Return (Line 3 + 9) | | \$189,942 | \$188,385 | \$234,111 | \$213,659 | \$211,972 | \$210,285 | \$176,025 | \$190,593 | \$192,353 | \$194,091 | \$195,810 | \$197,508 | \$2,394,733 | 10. |

(a) Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

(b) For 2000 the Equity Component is 4.5760% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

CONSERVATION PROGRAM COSTS
January 2000 through July 2000 ACTUAL

| Program Title | January | February | March | April | May | June | July | Sub-Total (7 Mo.) |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1. Residential Conservation Service Program | \$ 374,986 | \$ 273,563 | \$ 2,593,113 | \$ 366,056 | \$ 324,513 | \$ 338,505 | \$ 1,207,262 | \$ 5,477,997 |
| 2. Residential Building Envelope Program | 207,327 | 127,611 | 177,643 | 162,528 | 197,876 | 157,964 | 268,205 | 1,299,154 |
| 3. Residential Load Management ("On Call") | 4,473,037 | 4,391,453 | 4,249,841 | 6,355,577 | 6,287,274 | 6,662,901 | 6,291,715 | 38,711,798 |
| 4. Duct System Testing & Repair Program | 236,799 | 172,823 | 442,337 | 205,970 | 201,639 | 260,000 | 244,155 | 1,763,723 |
| 5. Residential Air Conditioning Program | 978,367 | 802,398 | 1,003,263 | 1,019,848 | 1,153,635 | 1,925,996 | 1,912,426 | 8,795,933 |
| 6. Business On Call Program | 6,025 | 130,126 | 134,477 | 216,343 | 219,311 | 216,976 | 222,217 | 1,145,474 |
| 7. Cogeneration & Small Power Production | 21,301 | 165,856 | 747,834 | 196,543 | 770,921 | 1,350,821 | 458,722 | 3,711,998 |
| 8. Commercial/Industrial Efficient Lighting | 53,748 | 31,655 | 58,870 | 45,602 | 40,765 | 59,139 | 41,606 | 331,386 |
| 9. Commercial/Industrial Load Control | 2,320,547 | 2,439,601 | 2,226,392 | 2,297,492 | 2,401,160 | 2,457,916 | 2,756,409 | 16,899,517 |
| 10. C/I Demand Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 30,400 | 30,400 |
| 11. Business Energy Evaluation | 106,854 | 86,587 | 1,076,434 | 83,112 | 164,015 | 101,917 | 646,253 | 2,265,172 |
| 12. C/I Heating, Ventilating & A/C Program | 452,429 | 278,802 | 188,922 | 629,911 | 923,516 | 244,604 | 424,192 | 3,142,376 |
| 13. C/I Off Peak Battery Charging Program | 382 | 342 | 939 | 4,114 | 340 | 175 | 0 | 6,293 |
| 14. Business Custom Incentive Program | 925 | 241,025 | 2,916 | 1,342 | 1,029 | 1,172 | 1,132 | 249,541 |
| 15. C/I Building Envelope Program | 329,759 | 90,067 | 208,037 | 372,614 | 90,135 | 305,775 | 152,918 | 1,549,305 |
| 16. Cool Communities Research Project | 13,457 | 0 | 0 | 0 | 96 | 22,497 | 0 | 36,050 |
| 17. Conservation Research & Development Program | 0 | 0 | 0 | 0 | 0 | 2,264 | 2,410 | 4,674 |
| 18. C/I New Construction Research Project | 0 | 0 | 0 | 0 | 205,607 | 51,885 | 201,417 | 458,909 |
| 19. BuildSmart Program | 138,346 | 125,691 | 132,104 | 120,753 | 62,036 | 111,379 | 93,066 | 783,374 |
| 20. Green Pricing Research & Development Project | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 21. Low Income Weatherization R&D | 1,196 | 1,291 | 2,391 | 1,598 | 1,331 | 1,517 | 1,455 | 10,779 |
| 22. Photovoltaic R&D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23. Green Energy Project | 0 | 0 | 0 | 0 | 0 | 737 | 1,546 | 2,283 |
| 24. Common Expenses | 767,130 | 688,026 | 1,591,173 | 905,659 | 815,932 | 946,111 | 738,628 | 6,452,659 |
| 25. Total All Programs | \$ 10,482,641 | \$ 10,046,915 | \$ 14,836,685 | \$ 12,985,061 | \$ 13,861,129 | \$ 15,220,254 | \$ 15,696,134 | \$ 93,128,820 |
| 26. LESS: Included in Base Rates | 94,302 | 126,973 | 85,316 | 164,360 | 86,317 | 91,343 | 93,725 | 742,336 |
| 27. Recoverable Conservation Expenses | \$ <u>10,388,339</u> | \$ <u>9,919,942</u> | \$ <u>14,751,369</u> | \$ <u>12,820,702</u> | \$ <u>13,774,812</u> | \$ <u>15,128,911</u> | \$ <u>15,602,409</u> | \$ <u>92,386,484</u> |
| Totals may not add due to rounding | | | | | | | | |

**CONSTRUCTION PROGRAMS
August 2000 through December 2000 ESTIMATED**

| Program Title | August | September | October | November | December | Sub-Total (5 Mo.) | Total (12 Mo.) |
|--|---------------|---------------|---------------|---------------|---------------|----------------------|-------------------|
| 1. Residential Conservation Service Program | \$ 833,041 | \$ 833,041 | \$ 833,041 | \$ 833,041 | \$ 833,041 | \$ 4,165,205 | \$ 9,643,202 |
| 2. Residential Building Envelope Program | 110,209 | 110,209 | 110,209 | 110,209 | 110,209 | 551,045 | 1,850,199 |
| 3. Residential Load Management ("On Call") | 6,199,884 | 6,266,200 | 6,315,359 | 4,410,802 | 4,465,600 | 27,657,845 | 66,369,643 |
| 4. Duct System Testing & Repair Program | 332,847 | 332,847 | 332,847 | 332,847 | 332,847 | 1,664,235 | 3,427,958 |
| 5. Residential Air Conditioning Program | 1,497,161 | 1,497,161 | 1,497,161 | 1,497,161 | 1,497,161 | 7,485,805 | 16,281,738 |
| 6. Business On Call Program | 172,373 | 173,662 | 174,941 | 76,710 | 77,966 | 675,652 | 1,821,126 |
| 7. Cogeneration & Small Power Production | 562,975 | 562,975 | 562,974 | 562,974 | 562,974 | 2,814,872 | 6,526,870 |
| 8. Commercial/Industrial Efficient Lighting | 71,701 | 71,701 | 71,700 | 71,700 | 71,700 | 358,502 | 689,888 |
| 9. Commercial/Industrial Load Control | 2,572,339 | 2,577,979 | 2,589,258 | 2,600,538 | 2,600,538 | 12,940,652 | 29,840,169 |
| 10. C/I Demand Reduction | 4,501 | 4,501 | 4,501 | 4,501 | 4,501 | 22,505 | 52,905 |
| 11. Business Energy Evaluation | 371,256 | 371,256 | 371,256 | 371,256 | 371,256 | 1,856,280 | 4,121,452 |
| 12. C/I Heating, Ventilating & A/C Program | 318,353 | 318,353 | 318,353 | 318,353 | 318,353 | 1,591,765 | 4,734,141 |
| 13. C/I Off Peak Battery Charging Program | | | | | | | 6,293 |
| 14. Business Custom Incentive Program | 2,367 | 2,367 | 2,367 | 2,367 | 2,367 | 11,835 | 261,376 |
| 15. C/I Building Envelope Program | 132,454 | 132,454 | 132,454 | 132,454 | 132,454 | 662,270 | 2,211,575 |
| 16. Cool Communities Research Project | 16,959 | 16,959 | 16,959 | 16,959 | 16,959 | 84,795 | 120,845 |
| 17. Conservation Research & Development Program | 25,684 | 25,684 | 25,684 | 25,684 | 25,684 | 128,420 | 133,094 |
| 18. C/I New Construction Research Project | 93,000 | 93,000 | 93,000 | 93,000 | 53,000 | 425,000 | 883,909 |
| 19. BuildSmart Program | 179,875 | 179,875 | 179,875 | 179,875 | 179,875 | 899,375 | 1,682,749 |
| 20. Green Pricing Research & Development Project | | | | | | | 26 |
| 21. Low Income Weatherization R&D | 13,957 | 13,957 | 13,956 | 13,956 | 13,956 | 69,782 | 80,561 |
| 22. Photovoltaic R&D Educ. Project | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 62,500 | 62,500 |
| 23. Green Energy Project | 16,667 | 16,667 | 16,667 | 16,667 | 16,667 | 83,335 | 85,618 |
| 24. Common Expenses | 852,515 | 854,316 | 855,998 | 857,710 | 859,452 | 4,279,991 | 10,732,650 |
| 25. Total All Programs | \$ 14,392,618 | \$ 14,467,664 | \$ 14,531,060 | \$ 12,541,264 | \$ 12,559,060 | \$ 68,491,666 | \$ 161,620,487 |
| 26. LESS: Included in Base Rates | 102,125 | 102,128 | 102,125 | 102,125 | 102,129 | 510,632 | 1,252,968 |
| 27. Recoverable Conservation Expenses | \$ 14,290,493 | \$ 14,365,536 | \$ 14,428,935 | \$ 12,439,139 | \$ 12,456,931 | \$ 67,981,034 | \$ 160,367,519 |
| Totals may not add due to rounding | | | | | | | |

FLORIDA POWER & LIGHT COMPANY
CONSERVATION ESTIMATED/ACTUAL TRUE-UP & INTEREST CALCULATION
JANUARY THROUGH DECEMBER 2000

| | ACTUAL JAN | ACTUAL FEB | ACTUAL MAR | ACTUAL APR | ACTUAL MAY | ACTUAL JUN | ACTUAL JUL | ESTIMATED AUG | ESTIMATED SEP | ESTIMATED OCT | ESTIMATED NOV | ESTIMATED DEC | TOTAL |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|------------------|--------------|
| B. CONSERVATION PROGRAM REVENUES | | | | | | | | | | | | | |
| 1. a. RESIDENTIAL LOAD CONTROL CREDIT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. C/I - PENALTIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. BUILDSMART PROGRAM REVENUES | 9,525 | 9,850 | 17,750 | 9,125 | 1,000 | 11,775 | 975 | 10,162 | 10,162 | 10,162 | 10,163 | 10,163 | 110,812 |
| 2. CONSERVATION CLAUSE REVENUES (NET OF REVENUE TAXES) | 11,645,417 | 11,168,127 | 10,878,040 | 11,181,758 | 11,896,825 | 14,582,759 | 15,103,787 | 15,528,814 | 15,383,053 | 14,022,489 | 12,233,732 | 11,563,252 | 155,188,053 |
| 3. TOTAL REVENUES | 11,654,942 | 11,177,977 | 10,895,790 | 11,190,883 | 11,897,825 | 14,594,534 | 15,104,762 | 15,538,976 | 15,393,215 | 14,032,651 | 12,243,895 | 11,573,415 | 155,298,865 |
| 4. ADJUSTMENT NOT APPLICABLE TO PERIOD - PRIOR TRUE-UP | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 1,184,468 | 14,213,610 |
| 5. CONSERVATION REVENUES APPLICABLE TO PERIOD (Line B3 + B4) | 12,839,410 | 12,362,445 | 12,080,258 | 12,375,351 | 13,082,293 | 15,779,002 | 16,289,230 | 16,723,444 | 16,577,683 | 15,217,119 | 13,428,363 | 12,757,883 | 169,512,475 |
| 6. CONSERVATION EXPENSES (From CT-3, Page 1, Line 33) | 10,388,339 | 9,919,942 | 14,751,369 | 12,820,702 | 13,774,812 | 15,128,911 | 15,602,409 | 14,290,493 | 14,365,536 | 14,428,935 | 12,439,139 | 12,456,931 | 160,367,519 |
| 7. TRUE-UP THIS PERIOD (Line B5 - Line B6) | 2,451,071 | 2,442,502 | (2,671,112) | (445,351) | (692,520) | 650,090 | 686,821 | 2,432,951 | 2,212,147 | 788,184 | 989,224 | 300,952 | 9,144,956 |
| 8. INTEREST PROVISION FOR THE MONTH (From CT-3, Page 3, Line C10) | 70,854 | 78,541 | 74,334 | 63,094 | 56,689 | 52,172 | 49,367 | 51,366 | 57,808 | 59,831 | 58,554 | 55,949 | 728,559 |
| 9. TRUE-UP & INTEREST PROVISION BEGINNING OF MONTH | 14,213,610 | 15,551,067 | 16,887,643 | 13,106,398 | 11,539,673 | 9,719,375 | 9,237,170 | 8,788,890 | 10,088,739 | 11,174,226 | 10,837,773 | 10,701,083 | 14,213,610 |
| a. DEFERRED TRUE-UP BEGINNING OF PERIOD | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 | 69,731 |
| 10. PRIOR TRUE-UP COLLECTED (REFUNDED) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (1,184,468) | (14,213,610) |
| 11. END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (Line B7+B8+B9+B9a+B10) | \$15,620,798 | \$16,957,374 | \$13,176,129 | \$11,609,404 | \$9,789,106 | \$9,306,901 | \$8,858,621 | \$10,158,470 | \$11,243,957 | \$10,907,504 | \$10,770,814 | \$9,943,246 | \$9,943,246 |

NOTES: () Reflects Underrecovery

FLORIDA POWER & LIGHT COMPANY
CONSERVATION ESTIMATED/ACTUAL TRUE-UP & INTEREST CALCULATION
JANUARY THROUGH DECEMBER 2000

| | ACTUAL JAN | ACTUAL FEB | ACTUAL MAR | ACTUAL APR | ACTUAL MAY | ACTUAL JUN | ACTUAL JUL | ESTIMATED AUG | ESTIMATED SEP | ESTIMATED OCT | ESTIMATED NOV | ESTIMATED DEC | TOTAL |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|------------------|---------------|
| C. INTEREST PROVISION | | | | | | | | | | | | | |
| 1. BEGINNING TRUE-UP AMOUNT (Line B9+B9a) | \$14,283,341 | \$15,620,798 | \$16,957,374 | \$13,176,129 | \$11,609,404 | \$9,789,106 | \$9,306,901 | \$8,858,621 | \$10,158,470 | \$11,243,957 | \$10,907,504 | \$10,770,814 | \$142,682,419 |
| 2. ENDING TRUE-UP AMOUNT BEFORE INTEREST (Line B7+B9+B9a+B10) | 15,549,944 | 16,878,833 | 13,101,795 | 11,546,310 | 9,732,417 | 9,254,729 | 8,809,254 | 10,107,104 | 11,186,149 | 10,847,673 | 10,712,260 | 9,887,298 | 137,613,766 |
| 3. TOTAL OF BEGINNING & ENDING TRUE-UP (Line C1+C2) | \$29,833,285 | \$32,499,631 | \$30,059,169 | \$24,722,439 | \$21,341,821 | \$19,043,835 | \$18,116,155 | \$18,965,725 | \$21,344,619 | \$22,091,630 | \$21,619,764 | \$20,658,112 | \$280,296,185 |
| 4. AVERAGE TRUE-UP AMOUNT (50% of Line C3) | \$14,916,643 | \$16,249,816 | \$15,029,585 | \$12,361,220 | \$10,670,911 | \$9,521,918 | \$9,058,078 | \$9,482,863 | \$10,672,310 | \$11,045,815 | \$10,809,882 | \$10,329,056 | \$140,148,093 |
| 5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH | 5.60000% | 5.80000% | 5.80000% | 6.07000% | 6.18000% | 6.57000% | 6.58000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | N/A |
| 6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 5.80000% | 5.80000% | 6.07000% | 6.18000% | 6.57000% | 6.58000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | N/A |
| 7. TOTAL (Line C5+C6) | 11.40000% | 11.60000% | 11.87000% | 12.25000% | 12.75000% | 13.15000% | 13.08000% | 13.00000% | 13.00000% | 13.00000% | 13.00000% | 13.00000% | N/A |
| 8. AVERAGE INTEREST RATE (50% of Line C7) | 5.70000% | 5.80000% | 5.93500% | 6.12500% | 6.37500% | 6.57500% | 6.54000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | 6.50000% | N/A |
| 9. MONTHLY AVERAGE INTEREST RATE (Line C8 / 12) | 0.47500% | 0.48333% | 0.49458% | 0.51042% | 0.53125% | 0.54792% | 0.54500% | 0.54167% | 0.54167% | 0.54167% | 0.54167% | 0.54167% | N/A |
| 10. INTEREST PROVISION FOR THE MONTH (Line C4 x C9) | \$70,854 | \$78,541 | \$74,334 | \$63,094 | \$56,689 | \$52,172 | \$49,367 | \$51,366 | \$57,808 | \$59,831 | \$58,554 | \$55,949 | \$728,559 |

FLORIDA POWER & LIGHT COMPANY
Calculation of Energy Conservation Cost Recovery (ECCR) Revenues
For the Estimated/Actual Period January through December 2000

| | Month | Jurisdictional kWh Sales | Clause Revenues Net of Revenue Taxes (1) |
|-------------|-----------|-----------------------------|--|
| (Actual) | January | 6,532,531,363 | \$11,645,417 |
| (Actual) | February | 6,336,618,395 | 11,168,127 |
| (Actual) | March | 6,196,013,924 | 10,878,040 |
| (Actual) | April | 6,345,577,574 | 11,181,758 |
| (Actual) | May | 6,738,781,471 | 11,896,825 |
| (Actual) | June | 8,226,383,453 | 14,582,759 |
| (Actual) | July | 8,509,495,477 | 15,103,787 |
| (Estimated) | August | 8,813,869,000 | 15,528,814 |
| (Estimated) | September | 8,731,138,000 | 15,383,053 |
| (Estimated) | October | 7,958,907,000 | 14,022,489 |
| (Estimated) | November | 6,943,641,000 | 12,233,732 |
| (Estimated) | December | 6,563,089,000 | 11,563,252 |
| | Total | <u>87,896,045,657</u> | <u>\$155,188,053</u> |

**(1) Revenue taxes for the period are 1.5% Gross Receipts Tax
and .072% Regulatory Assessment Fee.**

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Building Envelope Program

Program Description: A program designed to encourage qualified customers to install energy-efficient building envelope measures that cost-effectively reduce FPL's coincident peak air conditioning load and customer energy consumption.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include 11,766 installations.

Program accomplishments for the period January through December 2001 are expected to include 18,315 installations.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$1,850,199.

Program fiscal expenditures for the period January through December 2001 are expected to be \$3,858,602.

Program Progress Summary: Program to date, through July 2000, 636,255 installations have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Load Management Program ("On Call")

Program Description: A program designed to offer voluntary load control to residential customers.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include the installation of substation equipment at 13 additional substations and a total of 650,808 program participants with load control transponders installed in their homes.

Program accomplishments for the period January through December 2001 are expected to include the installation of substation equipment at 14 additional substations, and a total of 664,393 program participants with load control transponders installed in their homes.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$66,369,643.

Program fiscal expenditures for the period January through December 2001 are expected to be \$66,375,974.

Program Progress Summary: Program to date, through July 2000, the installation of equipment at 353 substations has been completed, and there are 642,569 customers with load control equipment installed in their homes.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Duct System Testing and Repair Program

Program Description: A program designed to identify air conditioning duct system leaks and have qualified contractors repair those leaks.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include 11,769 installations.

Program accomplishments for the period January through December 2001 are expected to include 29,133 installations.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$3,427,958.

Program fiscal expenditures for the period January through December 2001 are expected to be \$3,518,260.

Program Progress Summary: Program to date, through July 2000, 261,957 installations have been completed.

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PROGRAM DESCRIPTION AND PROGRESS

Program Title: Residential Air Conditioning Program

Program Description: A program designed to provide financial incentives for residential customers to purchase a more efficient unit when replacing an existing air conditioning system.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include 74,355 installations.

Program accomplishments for the period January through December 2001 are expected to include 45,252 installations.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$16,281,738.

Program fiscal expenditures for the period January through December 2001 are expected to be \$13,200,244.

Program Progress Summary: Program to date, through July 2000, 536,132 installations have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Business On Call Program

Program Description: This program is designed to offer voluntary load control of central air conditioning to GS and GSD customers.

Program Projections: Program accomplishments for the period January through December 2000 are expected to raise program participation to 20.7 MW.

Program accomplishments for the period January through December 2001 are expected to raise program participation to 25.5 MW.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$1,821,126.

Program fiscal expenditures for the period January through December 2001 are expected to be \$2,150,877.

Program Progress Summary: Program to date, through July 2000, total program participation is 18.8 MW and 12,599 installations.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Cogeneration and Small Power Production

Program Description: A program intended to facilitate the installation of cogeneration and small power production facilities.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include the receipt of the receipt of 885.6 MW of firm capacity at time of system peak and 6,769.5 GWh of purchase power. Eight firm and seven as-available power producers are expected to be participating.

Program accomplishments for the period January through December 2001 are expected to include the receipt of receipt of 885.6 MW of firm capacity at time of system peak and 7,163.2 GWh of purchase power. Eight firm and seven as-available power producers are expected to be participating.

Program Fiscal Expenditures: Program expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$6,526,870.

Program fiscal expenditures for the period January through December 2001 are expected to be \$1,846,468.

Program Progress Summary: Total MW under contract (facility size) is 885.6 MW of which 885.6 MW is committed capacity.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Efficient Lighting

Program Description: A program designed to encourage the installation of energy efficient lighting measures in commercial/industrial facilities.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include the reduction of 3,399 kW.

Program accomplishments for the period January through December 2001 are expected to include the reduction of 2,880 kW.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$689,888.

Program fiscal expenditures for the period January through December 2001 are expected to be \$586,362.

Program Progress Summary: Program to date, through July 2000, total reduction is 201,474 kW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Load Control

Program Description: A program designed to offer load control to commercial/industrial customers with a minimum billing demand and controllable load of 200 kW or more.

Program Projections: Program accomplishments for the period January through December 2000 and January through December 2001 are expected to raise program-to-date participation to 454 MW at the generator.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$29,840,169.

Program fiscal expenditures for the period January through December 2001 are expected to be \$30,168,375.

Program Progress Summary: Program to date, through July 2000, participation in this program totals 434.8 MW at the generator. This program is closed to new participants.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Demand Reduction

Program Description: A program designed to reduce coincident peak demand by controlling customer loads of 200 kW or greater during periods of extreme demand or capacity shortages.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include program development and signing up of program participants.

Program accomplishments for the period January through December 2001 are expected to raise program-to-date participation to 5.9 MW at the generator.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$52,905.

Program fiscal expenditures for the period January through December 2001 are expected to be \$367,559.

Program Progress Summary: Enrollment under this program is expected to be available as of last quarter 2000.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Business Energy Evaluation

Program Description: This program is designed to provide evaluations of commercial and industrial customers' existing and proposed facilities and encourage energy efficiency by identifying DSM opportunities and providing recommendations to the customer.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include 5,344 energy evaluations.

Program accomplishments for the period January through December 2001 are expected to include 5,000 energy evaluations.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$4,121,452.

Program fiscal expenditures for the period January through December 2001 are expected to be \$5,117,740.

Program Progress Summary: Program to date, through July 2000, 52,734 energy evaluations have been completed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Heating, Ventilating and Air Conditioning Program

Program Description: A program designed to reduce the current and future growth of coincident peak demand and energy consumption of commercial and industrial customers by increasing the use of high efficiency heating, ventilating and air conditioning (HVAC) systems.

Program Projections: Program projections for the period January through December 2000 are expected to include the reduction of 18,902 kW.

Program projections for the period January through December 2001 are expected to include the reduction of 10,375 kW.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$4,734,141.

Program fiscal expenditures for the period January through December 2001 are expected to be \$4,656,916.

Program Progress Summary: Program to date, through July 2000, total reduction is 153,009 kW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Off-Peak Battery Charging Program

Program Description: The objective of this program is to reduce the current coincident peak demand and the future growth of coincident peak demand by shifting from on-peak to off-peak time periods the demand from battery charging applications.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include the reduction of 47.5 kW.

This program terminated in May 2000, therefore, there are no program accomplishments anticipated for the period January through December 2001.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$6,293.

There are no program fiscal expenditures anticipated for the period January through December 2001.

Program Progress Summary: Program to date, through July 2000, total reduction is 3,134 kW. This program terminated in May 2000.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: C/I Business Custom Incentive Program

Program Description: A program designed to assist FPL's commercial and industrial customers to achieve electric demand and savings cost-effective to all FPL customers. FPL will provide incentives to qualifying commercial and industrial customers who purchase, install and successfully operate cost-effective energy efficiency measures not covered by other FPL programs that reduce electric demand or shift electric demand from summer peak.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include continued screening of several projects.

Program accomplishments for the period January through December 2001 are expected to include continued screening to produce several new projects.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$261,376.

Program fiscal expenditures for the period January through December 2001 are expected to be \$341,082.

Program Progress Summary: Program to date, through July 2000, 64 projects have been reviewed for eligibility and cost-effectiveness.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Commercial/Industrial Building Envelope Program

Program Description: A program designed to encourage eligible commercial and industrial customers to increase the efficiency of the qualifying portions of their building's envelope, which will reduce HVAC energy consumption and demand.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include the reduction of 4,261 kW.

Program accomplishments for the period January through December 2001 are expected to include the reduction of 3,766 kW.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$2,211,575.

Program fiscal expenditures for the period January through December 2001 are expected to be \$1,414,748.

Program Progress Summary: Program to date, through July 2000, total reduction is 23,033 kW.

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PROGRAM DESCRIPTION AND PROGRESS

Project Title: Cool Communities Research Project

Project Description: A research project designed to evaluate emerging conservation technologies to determine which are worthy of pursuing for program development and approval.

Project Projections: Project accomplishments for the period January through December 2000 are expected to include a research experiment on six otherwise identical houses with different types and colors of roofs. The "Energy Efficient Roof Study" marks the first work under Phase III of this project. Preliminary results of the energy savings associated with these common Florida roof types are expected in October 2000.

Project accomplishments for the period January through December 2001 are expected to include the final results of the "Energy Efficient Roof Study."

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$120,845.

Program fiscal expenditures for the period January through December 2001 are expected to be \$30,000.

Project Progress Summary: To date, FPL's preliminary results from this project indicate two main conclusions. Shading homes with trees save some energy, but the up-front cost and the time needed for tree growth make the payback excessively long based on the electrical energy cost savings alone. The white roof portion of this project has much more potential because it can produce larger energy savings than tree planting with little or no cost associated with choosing a white or light color for new roofs.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: Conservation Research & Development Program

Program Description: A program designed to evaluate emerging conservation technologies to determine which are worthy of pursuing for program development and approval.

Program Projections: Program accomplishments for the period January through December 2000 and January through December 2001 are expected to include the continuation of Technology Assessment of products/concepts for potential DSM opportunities. See Supplement for description.

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$133,094.

Program fiscal expenditures for the period January through December 2001 are expected to be \$737,980.

Program Progress Summary: The attached listing details FPL's activities during this period.

Supplement to Conservation Research & Development (CRD) Activities

| Technology Assessment | Description |
|--|--|
| Desiccant-enhanced air conditioning | Work to determine the cost-effectiveness of retrofitting air conditioners to use the <i>Cromer</i> cycle, a unique desiccant-enhanced air conditioning cycle particularly suited for use in humid climates, is expected to proceed in late 2000 – early 2001. |
| Other HVAC technologies <ul style="list-style-type: none">• A/C system maintenance• Enhanced filtration• Other | Several technologies, which may be cost-effective in reducing energy consumption, have been identified and are being evaluated for possible further study. One such study, to determine the effectiveness of an inorganic coating material in preventing performance degradation from corrosion, is underway. Work to identify additional HVAC technologies is proceeding. |
| Building envelope technologies (A/C load reduction) | The C/I New Construction study has identified white roofs as a potentially effective energy conservation measure. A project to test the effectiveness of a coating material in preventing the deposition of mildew and algae (thus preventing corresponding degradation of roof surface color) is expected to proceed in 2001. Work to identify additional building envelope technologies is proceeding. |
| Energy management technologies | A number of new technologies take advantage of electronic controls to manage energy consumption, particularly in lighting. In 2001, research will be carried out to determine how FPL and its customers can effectively make use of these technologies. |
| Appliance technologies <ul style="list-style-type: none">• Water heating technologies• Other | In 2001, projects to update research on passive solar water heating systems and heat pump hot water recovery units, to evaluate the effectiveness of new technologies, will be carried out. Work to identify additional new energy-efficient appliance technologies will continue. |

PROGRAM DESCRIPTION AND PROGRESS

Project Title: C/I New Construction Research Project

Project Description: The objective of this project is to identify cost-effective conservation opportunities in the commercial/industrial new construction market which would provide efficiencies beyond that required by the Florida Energy Efficiency Code.

Project Projections: Project accomplishments for the period January through December 2000 are expected to include the completion of a report which evaluates energy conservation measures (ECMs) and evaluates their potential to be effective in a program aimed at encouraging their use in new construction.

The final outcome is not known yet; however, it seems likely that market research to determine the potential for a program based on the prior research may be warranted. Additionally, it seems likely that a follow-up study, to evaluate building commissioning as separate energy conservation measures, would be justified. If so, FPL will propose extending the current project, which is scheduled to end in December 2000 through 2001 to carry out these studies.

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$883,909.

There are no project fiscal expenditures anticipated for the period January through December 2001, however, if further work, as outlined above, is justified, FPL will propose that the Commission extend the current project.

Project Progress Summary: Phases 1 – 3, including a literature review, evaluation of the current status of the use of ECMs in the field, and development of models to test their effectiveness, have been completed as of August 2000. The final phase, Phase 4, is underway and completion is expected soon.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: BuildSmart Program

Program Description: The objective of this program is to encourage the design and construction of energy-efficient homes that cost effectively reduce FPL's coincident peak and load and customer energy consumption.

Program Projections: Program accomplishments for the period January through December 2000 are expected to include 756 homes.

Program accomplishments for the period January through December 2001 are expected to include 2,572 homes.

Program Fiscal Expenditures: Program fiscal expenditures (net of program revenues) for the period January through December 2000 are expected to be an estimated/actual period total of \$1,571,937.

Program fiscal expenditures (net of program revenues) for the period January through December 2001 are expected to be \$795,892.

Program Progress Summary: Program to date, through July 2000, total reduction is 843 kW and 953 homes.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Green Pricing Research & Development Project

Project Description: The objective of this project is to test FPL customer response to a Green Pricing initiative. FPL will solicit contributions from customers to be used to purchase, install, maintain, and operate photovoltaic (PV) modules on FPL's system.

Project Projections: There are no accomplishments anticipated for the periods January through December 2000 and January through December 2001.

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$26.

There are no project fiscal expenditures anticipated for the period January through December 2001.

Project Progress Summary: This project has been completed. Final report was submitted to the FPSC in January 2000. In an attempt to determine the customer acceptance of green pricing rates, FPL has proposed a Green Energy Project, See Page 24 of 25.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Low Income Weatherization Retrofit Project

Project Description: The objective of this project is to investigate cost-effective methods of increasing the energy efficiency of FPL's low-income customers. The research project will address the needs of low income housing retrofits by providing monetary incentives to housing authorities, both Weatherization Agency Providers, (WAPs), non-WAPs, for individual homes they are retrofitting. The pilot will consist of 500 installations.

Project Projections: Project accomplishments for the period January through December 2000 are expected to include 100 of the 500 homes will be retrofitted. Training for the agency personnel participating in the project has been completed.

Project accomplishments for the period January through December 2001 are expected to include completing the remaining 400 homes, and begin analysis to determine kw and kwh impacts.

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$80,561.

Project fiscal expenditures for the period January through December 2001 are expected to be \$294,439.

Project Progress Summary: No non-weatherization organizations are participating in the pilot since their efforts are directed to major home rehabilitation. The Weatherization Agency Providers that are participating in the pilot are extremely enthusiastic about the success of the project.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Photovoltaic Research, Development and Education Project

Project Description: The objective of this project is to work with homebuilders to install five to ten photovoltaic roof systems in new single family homes.

Project Projections: Project accomplishments for the period January through December 2000 are expected to include the installation of three systems complete with monitoring equipment and selection of the remainder of the projects. Also, plans for the four "Building Official" workshops for PV installations will be completed.

Project accomplishments for the period January through December 2001 are expected to include completion of installation for remainder of the projects, conducting the "Building Official" workshops, and interim reports for the performance of the systems which have been installed.

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$62,500.

Project fiscal expenditures for the period January through December 2001 are expected to be \$327,140.

Project Progress Summary: Signed contract for monitoring services with the Florida Solar Energy Center. Established location for the first three systems.

PROGRAM DESCRIPTION AND PROGRESS

Project Title: Green Energy Project

Project Description: Under this project FPL will determine customer acceptance of green pricing rates, investigate, and if determined by FPL to be feasible, design and implement a Green Energy Program.

Project Projections: Project accomplishments for the period January through December 2000 are expected to include evaluation of resources, cost and customer willingness to pay and participate.

Project accomplishments for the period January through December 2001 are expected to include decision on viability and if viable, development of communications plan, marketing plan, advertising plan and brochures, literature and ad copy will be completed. Contract for green energy will be signed and the sales training program will be completed. Initial work on billing system modifications will begin.

Project Fiscal Expenditures: Project fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$85,618.

Project fiscal expenditures for the period January through December 2001 are expected to be \$614,382.

Project Progress Summary: Identified some sources for green pricing in Florida, establishing viability of performance of the plants, reviewed all existing consumer research and developed a plan/objectives for additional research.

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PROGRAM DESCRIPTION AND PROGRESS

Program Title: Common Expenses

Program Description: Expenses common to all programs.

Program Projections: N/A

Program Fiscal Expenditures: Program fiscal expenditures for the period January through December 2000 are expected to be an estimated/actual period total of \$10,732,650.

Program fiscal expenditures for the period January through December 2001 are expected to be \$13,115,263.

Program Progress Summary: N/A

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CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-99 THROUGH December-99

1. ADJUSTED END OF PERIOD TOTAL NET TRUE-UP

2. FOR MONTHS January-99 THROUGH December-99

3. END OF PERIOD NET TRUE-UP

4. PRINCIPAL (19,005)

5. INTEREST (3,184) (22,189)

6. LESS PROJECTED TRUE-UP

7. November-99 (DATE) HEARINGS

8. PRINCIPAL (26,942)

9. INTEREST (3,286) (30,228)

10. ADJUSTED END OF PERIOD TOTAL TRUE-UP 8,039

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 000002-EG EXHIBIT NO. 4

COMPANY/ *Peacock*

WITNESS: _____

DATE: 11-20-00

DOCUMENT NUMBER-DATE

06003 MAY 15 8

FPSC-RECORDS/REPORTING

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VS PROJECTED

FOR MONTHS January-99 THROUGH December-99

| | <u>ACTUAL</u> | <u>PROJECTED*</u> | <u>DIFFERENCE</u> |
|--------------------------------------|---------------|-------------------|-------------------|
| 1. LABOR/PAYROLL | 54,733 | 56,827 | (2,094) |
| 2. ADVERTISING | 33,878 | 32,998 | 880 |
| 3. LEGAL | 1,944 | 2,189 | (245) |
| 4. OUTSIDE SERVICES/CONTRACT | 18,395 | 8,470 | 9,925 |
| 5. VEHICLE COST | 9,881 | 10,490 | (609) |
| 6. MATERIAL & SUPPLIES | 6,022 | 10,081 | (4,059) |
| 7. TRAVEL | 13,117 | 14,975 | (1,858) |
| 8. GENERAL & ADMIN | 14,882 | 8,775 | 6,107 |
| 9. INCENTIVES | 1,505 | 1,505 | 0 |
| 10. OTHER | 1,911 | 1,746 | 165 |
| 11. SUB-TOTAL | 156,268 | 148,056 | 8,212 |
| 12. PROGRAM REVENUES | | | |
| 13. TOTAL PROGRAM COSTS | 156,268 | 148,056 | 8,212 |
| 14. LESS: PRIOR PERIOD TRUE-UP | 88,996 | 88,996 | 0 |
| 15. AMOUNTS INCLUDED IN RATE BASE | | | |
| 16. CONSERVATION ADJ REVENUE | 86,277 | 86,002 | 275 |
| 17. ROUNDING ADJUSTMENT | | | |
| 18. TRUE-UP BEFORE INTEREST | (19,005) | (26,942) | 7,937 |
| 19. ADD INTEREST PROVISION | (3,184) | (3,286) | 102 |
| 20. END OF PERIOD TRUE-UP | (22,189) | (30,228) | 8,039 |

() REFLECTS OVERRECOVERY

* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-2
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ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-99 THROUGH December-99

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|--|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program elimin | 1,070 | 0 | 0 | 11,287 | 0 | 417 | 0 | 121 | 0 | 0 | 12,895 | | 12,895 |
| 2. Direct Leakage Repair | 1,925 | 517 | 0 | 0 | 0 | 2 | 17 | 0 | 0 | 0 | 2,461 | | 2,461 |
| 3. Residential Geothermal Heat Pump | 1,227 | 20 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 | 1,288 | | 1,288 |
| 4. Residential Energy Audits | 10,736 | 12,531 | 0 | 375 | 0 | 183 | 63 | 0 | 0 | 0 | 23,888 | | 23,888 |
| 5. Low Income Customer Energy Audits | 1,228 | 115 | 0 | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 1,718 | | 1,718 |
| 6. FPU Express | 3,905 | 10,243 | 0 | 0 | 0 | 153 | 0 | 18 | 1,505 | 0 | 15,824 | | 15,824 |
| 7. Enhanced Good Cents Home | 8,695 | 10,067 | 0 | 991 | 0 | 2,590 | 5,880 | 295 | 0 | 0 | 28,518 | | 28,518 |
| 8. Commercial/Industrial Good Cents Building | 1,664 | 143 | 0 | 1,300 | 0 | 169 | 2,611 | 0 | 0 | 0 | 5,887 | | 5,887 |
| 9. Commercial/Industrial Energy Audits & Tech. Ass | 3,310 | 242 | 0 | 4,067 | 0 | 0 | 3,335 | 31 | 0 | 226 | 11,211 | | 11,211 |
| 10. Common | 20,973 | 0 | 1,944 | 0 | 9,881 | 2,467 | 1,211 | 14,417 | 0 | 1,685 | 52,578 | | 52,578 |
| 11. | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| TOTAL ALL PROGRAMS | 54,733 | 33,878 | 1,944 | 18,395 | 9,881 | 6,022 | 13,117 | 14,882 | 1,505 | 1,911 | 156,268 | 0 | 156,268 |

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CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-99 THROUGH December-99

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|---|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|---------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program elimi | (622) | 0 | 0 | 11,287 | (222) | (3,644) | 0 | (312) | 0 | 0 | 6,487 | 0 | 6,487 |
| 2. Direct Leakage Repair | 408 | (682) | 0 | 0 | (178) | 1 | 17 | (356) | 0 | 0 | (790) | 0 | (790) |
| 3. Residential Geothermal Heat Pump | (105) | (824) | 0 | 0 | (178) | 0 | 0 | (356) | 0 | 0 | (1,463) | 0 | (1,463) |
| 4. Residential Energy Audits | 1,396 | 2,564 | 0 | (356) | (489) | (735) | (604) | (356) | 0 | 0 | 1,420 | 0 | 1,420 |
| 5. Low Income Customer Energy Audits | 31 | (957) | 0 | 0 | (489) | (356) | 0 | (356) | 0 | 0 | (2,127) | 0 | (2,127) |
| 6. FPU Express | 817 | 1,172 | 0 | (356) | (178) | (203) | 0 | (356) | 0 | 0 | 896 | 0 | 896 |
| 7. Enhanced Good Cents Home | 533 | 1,611 | 0 | (162) | (356) | 483 | (445) | (356) | 0 | 0 | 1,308 | 0 | 1,308 |
| 8. Commercial/Industrial Good Cents Building | (375) | (1,002) | 0 | (1,244) | (372) | (203) | (275) | (356) | 0 | 0 | (3,827) | 0 | (3,827) |
| 9. Commercial/Industrial Energy Audits & Tech. As | (49) | (1,002) | 0 | 756 | (222) | (356) | (659) | (356) | 0 | 1 | (1,887) | 0 | (1,887) |
| 10. Common | (4,128) | 0 | (245) | 0 | 2,075 | 954 | 108 | 9,267 | 0 | 164 | 8,195 | 0 | 8,195 |
| 11. | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| TOTAL ALL PROGRAMS | (2,094) | 880 | (245) | 9,925 | (609) | (4,059) | (1,858) | 6,107 | 0 | 165 | 8,212 | 0 | 8,212 |

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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS January-99 THROUGH December-99

| A. CONSERVATION EXPENSE BY PROGRAM | | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---------------------------------------|--|---------|----------|-------|--------|-------|--------|--------|--------|-----------|---------|----------|----------|---------|
| 1. | In Concert with the Environment (program elimi | 206 | 313 | 119 | 456 | 85 | 354 | 76 | 0 | 11,287 | 0 | 0 | 0 | 12,895 |
| 2. | Direct Leakage Repair | 203 | 32 | 89 | 292 | 124 | (1) | 309 | 204 | 89 | 124 | 353 | 643 | 2,461 |
| 3. | Residential Geothermal Heat Pump | 36 | 106 | (7) | 39 | 149 | 371 | 48 | 8 | 0 | 31 | 159 | 348 | 1,288 |
| 4. | Residential Energy Audits | 2,317 | 1,200 | 1,975 | 2,423 | 949 | 1,962 | 2,087 | 1,156 | 2,357 | 1,911 | 2,506 | 3,045 | 23,888 |
| 5. | Low Income Customer Energy Audits | 470 | 32 | 152 | 131 | 82 | 81 | 19 | 78 | 135 | 136 | 107 | 295 | 1,718 |
| 6. | FPU Express | 795 | 1,146 | 1,389 | 2,806 | 671 | 1,176 | 1,700 | 1,245 | 1,447 | 865 | 1,276 | 1,308 | 15,824 |
| 7. | Enhanced Good Cents Home | 2,093 | 1,238 | 1,446 | 1,872 | 1,429 | 2,640 | 1,598 | 6,895 | 3,427 | 2,140 | 1,136 | 2,604 | 28,518 |
| 8. | Commercial/Industrial Good Cents Building | 551 | 32 | 56 | 1,211 | 290 | 153 | 585 | 2,036 | 455 | 68 | 69 | 381 | 5,887 |
| 9. | Commercial/Industrial Energy Audits & Tech. As | 3,274 | 354 | 337 | 402 | 335 | 81 | 807 | 2,709 | 379 | 109 | 91 | 2,333 | 11,211 |
| 10. | Common | 3,429 | 4,907 | 3,256 | 3,090 | 3,518 | 4,993 | 3,516 | 4,474 | 3,141 | 7,851 | 3,425 | 6,978 | 52,578 |
| 11. | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | | |
| 21. | TOTAL ALL PROGRAMS | 13,373 | 9,360 | 8,812 | 12,722 | 7,632 | 11,810 | 10,745 | 18,805 | 22,717 | 13,235 | 9,122 | 17,935 | 156,268 |
| 22. | LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| 23. | RECOVERABLE CONSERVATION EXPENSES | 13,373 | 9,360 | 8,812 | 12,722 | 7,632 | 11,810 | 10,745 | 18,805 | 22,717 | 13,235 | 9,122 | 17,935 | 156,268 |

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-99 THROUGH December-99

| B. CONSERVATION REVENUES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|----------|
| 1. RESIDENTIAL CONSERVATION | | | | | | | | | | | | | 0 |
| 2. CONSERVATION ADJ. REVENUES | 8,933 | 7,198 | 7,619 | 5,524 | 6,021 | 7,194 | 7,809 | 8,934 | 8,512 | 6,622 | 5,791 | 6,120 | 86,277 |
| 3. TOTAL REVENUES | 8,933 | 7,198 | 7,619 | 5,524 | 6,021 | 7,194 | 7,809 | 8,934 | 8,512 | 6,622 | 5,791 | 6,120 | 86,277 |
| 4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,416 | 7,420 | 88,996 |
| 5. CONSERVATION REVENUE APPLICABLE | 16,349 | 14,614 | 15,035 | 12,940 | 13,437 | 14,610 | 15,225 | 16,350 | 15,928 | 14,038 | 13,207 | 13,540 | 175,273 |
| 6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23) | 13,373 | 9,360 | 8,812 | 12,722 | 7,632 | 11,810 | 10,745 | 16,805 | 22,717 | 13,235 | 9,122 | 17,935 | 156,268 |
| 7. TRUE-UP THIS PERIOD (LINE 5 - 6) | 2,976 | 5,254 | 6,223 | 218 | 5,805 | 2,800 | 4,480 | (2,455) | (6,789) | 803 | 4,085 | (4,395) | 19,005 |
| 8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10) | 351 | 337 | 334 | 317 | 300 | 296 | 289 | 270 | 223 | 177 | 160 | 130 | 3,184 |
| 9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH | 88,996 | 84,907 | 83,082 | 82,223 | 75,342 | 74,031 | 69,711 | 67,064 | 57,463 | 43,481 | 37,045 | 33,874 | 88,996 |
| 9A. DEFERRED TRUE-UP BEGINNING OF PERIOD | | | | | | | | | | | | | |
| 10. PRIOR TRUE-UP COLLECTED (REFUNDED) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,416) | (7,420) | (88,996) |
| 11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10) | 84,907 | 83,082 | 82,223 | 75,342 | 74,031 | 69,711 | 67,064 | 57,463 | 43,481 | 37,045 | 33,874 | 22,189 | 22,189 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-3
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-99 THROUGH December-99

| C. INTEREST PROVISION | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|---------|
| 1. BEGINNING TRUE-UP (LINE B-9) | 88,996 | 84,907 | 83,082 | 82,223 | 75,342 | 74,031 | 69,711 | 67,064 | 57,463 | 43,481 | 37,045 | 33,874 | 88,996 |
| 2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B8+B9A+B10) | 84,556 | 82,745 | 81,889 | 75,025 | 73,731 | 69,415 | 66,775 | 57,193 | 43,258 | 36,868 | 33,714 | 22,059 | 19,005 |
| 3. TOTAL BEG. AND ENDING TRUE-UP | 173,552 | 167,652 | 164,971 | 157,248 | 149,073 | 143,446 | 136,486 | 124,257 | 100,721 | 80,349 | 70,759 | 55,933 | 108,001 |
| 4. AVERAGE TRUE-UP (LINE C-3 X 50%) | 86,776 | 83,826 | 82,486 | 78,624 | 74,537 | 71,723 | 68,243 | 62,129 | 50,361 | 40,175 | 35,380 | 27,967 | 54,001 |
| 5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH | 4.90% | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.10% | 5.32% | 5.30% | 5.30% | 5.55% | |
| 6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.10% | 5.32% | 5.30% | 5.30% | 5.55% | 5.60% | |
| 7. TOTAL (LINE C-5 + C-6) | 9.71% | 9.66% | 9.73% | 9.68% | 9.65% | 9.90% | 10.15% | 10.42% | 10.62% | 10.60% | 10.85% | 11.15% | |
| 8. AVG. INTEREST RATE (C-7 X 50%) | 4.86% | 4.83% | 4.87% | 4.84% | 4.83% | 4.96% | 5.08% | 5.21% | 5.31% | 5.30% | 5.43% | 5.58% | |
| 9. MONTHLY AVERAGE INTEREST RATE | 0.405% | 0.403% | 0.405% | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.452% | 0.465% | |
| 10. INTEREST PROVISION (LINE C-4 X C-9) | 351 | 337 | 334 | 317 | 300 | 296 | 289 | 270 | 223 | 177 | 160 | 130 | 3,184 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
FOR MONTHS January-99 THROUGH December-99

SCHEDULE CT-4
PAGE 1 OF 1

| PROGRAM NAME: | | BEGINNING | | | | | | | | | | | | | |
|---------------|--------------------------------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------|-----------|-------|
| | | OF PERIOD | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | TOTAL |
| 1. | INVESTMENT | | | | | | | | | | | | | | |
| 2. | DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. | DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. | CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. | LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. | NET INVESTMENT | | | | | | | | | | | | | | |
| 7. | AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 8. | RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. | RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 10. | TOTAL DEPRECIATION AND RETURN | | | | | | | | | | | | | | NONE |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE CT-5
PAGE 1 OF 1

RECONCILIATION AND EXPLANATION OF
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-99 THROUGH December-99

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 1 OF 10

1. IN CONCERT WITH THE ENVIRONMENT
2. DUCT LEAKAGE REPAIR
3. RESIDENTIAL GEOTHERMAL HEAT PUMP
4. RESIDENTIAL ENERGY AUDITS
5. LOW INCOME CUSTOMER ENERGY AUDITS
6. FPUC EXPRESS LOAN
7. ENHANCED GOOD CENTS HOME
8. COMMERCIAL/INDUSTRIAL GOOD CENTS BUILDING
9. COMMERCIAL/INDUSTRIAL ENERGY AUDITS AND
TECHNICAL ASSISTANCE

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FLORIDA PUBLIC UTILITIES CO.
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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 2 OF 10

PROGRAM TITLE : In Concert With the Environment

PROGRAM DESCRIPTION : In Concert With the Environment® is an environmental and energy awareness program that is being implemented in the 8th and 9th grade science classes in Florida Public Utilities Company's service area. The program will show students how everyday energy use impacts the environment and how using energy wisely increases environmental quality. In Concert With the Environment® is brought to students who are already making decisions which impact our country's energy supply and the environment. Wise energy use today can best be achieved by linking environmental benefits to wise energy-use activities and by educating both present and future consumers on how to live "in concert with the environment".

The "In Concert" program was designed for teachers and students from the ground up. "In Concert" comes complete with *suggestions for implementation and evaluation, with quality materials designed to accentuate distinctive teaching styles.* The program is flexible enough to be used as a stand-alone learning unit, or it can be integrated into existing lessons.

PROGRAM ACCOMPLISHMENTS: The program goal for the current reporting period is 100. As of the end of this reporting period we have a total of 251 participants for the Marianna Division.

PROGRAM FISCAL EXPENDITURES: The expenditures January 1, 1999 through December 31, 1999 were \$12,895.

PROGRAM PROGRESS SUMMARY: This program was instituted for the first time in 1997 school year. Even though this program has been successful in meeting goal, the low interest by teachers in implementing the program and the high cost of the program we were granted permission to discontinue this program starting year 2000.

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 3 OF 10

PROGRAM TITLE: Duct Leakage Repair

PROGRAM DESCRIPTION: The objective of the Duct Leakage Repair Program is to provide FPUC's residential customers a means to identify house air duct leakage and recommend repairs that can reduce customer energy usage and demand.

FPUC will identify program participants through the Residential Energy Audit Program as well as through promotional activities. Blower Door testing required to identify and quantify the duct leakage will be performed by a contractor. After identification of the leakage sites and quantities, the customer will be given a written summary of the test findings and the potential savings, along with a list of approved repair contractors. Testing will be done on new construction duct systems to ensure maximum efficiency and comfort in these new homes also. This testing will be available to the Builder, HVAC contractor, or homeowner. FPUC will utilize duct testing and expertise for the purpose of educating Builders and HVAC contractors by identifying problem areas and improvement methodologies or techniques. Additionally, FPUC will offer two approved continuing education courses for building contractors licensed by the Florida Construction Industry Licensing Board (CILB). The two courses are: "Duct Leakage in Homes: Consequences, Control, and Code Requirements" and "Repairing Duct Leakage".

PROGRAM ACCOMPLISHMENTS: The program goal for the reporting period is 16 participants. As of the end of this reporting period we have had a total of 16 participants in the Marianna service territory.

PROGRAM FISCAL EXPENDITURES: The expenditures January 1, 1999 through December 31, 1999 were \$2,461.

PROGRAM PROGRESS SUMMARY: In order to ensure that we continue to meet our goals FPUC will be sponsoring continuing education courses for building and HVAC contractors which will provide training in the areas of duct leakage identification and repair solutions. Contractors will then be in a better position to provide quality duct repair/installation services to FPUC customers. This training will be offered to area contractors in both service areas. The Marianna Division will be cosponsoring this training along with Gulf Power and West Florida Electric Cooperative. As with the Enhanced Good Cents Program we are offering these training seminars in cooperation with other utilities in order to allow us to offer these courses to local contractors at a much lower cost to us.

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 4 OF 10

PROGRAM TITLE: Residential Geothermal Heat Pump

PROGRAM DESCRIPTION: The objective of the Residential Geothermal Heat Pump Program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of advanced and emerging geothermal systems. Geothermal heat pumps also provide significant benefits to participating customers in the form of reduced operating costs and increased comfort levels, and are superior to other available heating and cooling technologies with respect to source efficiency and environmental impacts. FPUC's proposed Geothermal Heat Pump program is designed to overcome existing market barriers, specifically, lack of consumer awareness, knowledge, and acceptance of this technology.

This program will promote efficiency levels well above current market conditions, specifically those units with an Energy Efficiency Ratio (EER) of 13.0 or higher. The Department of Energy (DOE) is touting geothermal technology as the most energy-efficient and environmentally clean space-conditioning system available today. Additionally, a recent DOE study indicates that geothermal systems have the lowest life-cycle cost of any HVAC system today.

PROGRAM ACCOMPLISHMENTS: Even though there is no goals set for this program we had one geothermal installation in the Marianna service territory during this reporting period. Many customers are beginning to learn more about this technology, therefore, we are confident that we will see a greater number of geothermal installations in the future.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 1999 through December 31, 1999 were \$1,288.

PROGRAM PROGRESS SUMMARY: Even though there is no particular goal for this program we feel confident that by our efforts to promote this technology we will see a number of geothermal installations in our service area. During this reporting period the Marianna Division conducted a field day to help educate customers and contractors and we will continue to develop a confident working relationship with contractors by offering training in the future. We are working to certify local HVAC dealers in the geothermal installation procedure to aide in promoting this highly energy efficient heating and cooling source.

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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE CT-6
PAGE 5 OF 10**

PROGRAM TITLE: Residential Energy Audits

PROGRAM DESCRIPTION: The objective of the Residential Energy Audit Program is to provide FPUC's residential customers with energy conservation advice that will encourage the implementation of efficiency measures resulting in energy savings for the customer. FPUC views this program as a vehicle to promote the installation of cost-effective conservation features. During the audit process, the customer is provided with specific whole-house recommendations. Through follow-up audit work, FPUC monitors and tracks the implementation of the measures.

The "Appliance Efficiency Education" DSM program from JEA's DSM Plan will be incorporated into these residential energy audits. The customer will be educated on the expense of operating a second refrigerator or freezer and on the value of a high efficiency pool pump. The resulting increase in operating efficiencies will provide for a reduction in weather-sensitive peak demand, as well as a reduction in energy consumption.

PROGRAM ACCOMPLISHMENTS: The goal for this program is 146 participants. This has been a very successful program to date. Audits have been conducted for 193 customers at the end of this reporting period.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$23,888.

PROGRAM PROGRESS SUMMARY: We feel confident that by our efforts to promote this program through newspaper, radio and cable TV that we will continue to exceed our participant goals in this program in the future.

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 6 OF 10

PROGRAM TITLE: Low Income Customer Energy Audits

PROGRAM DESCRIPTION: FPUC has provided low income customers benefits through its energy conservation programs for many years. Although programs are offered to customers without discrimination, the company recognizes that a customer may be less likely to participate in a particular program due to various circumstances, including lack of disposable income. FPUC does not directly identify low income participants, but base on experience and observations, it is apparent that low income customers are participating at levels similar to the overall residential population.

Every FPUC customer is eligible for an FPUC residential energy audit, but the audit recommendations usually require the customer to spend money replacing or adding energy conservation measures. Low income persons may not have the discretionary income to make these changes. In an effort to further assist FPUC's low income customers, FPUC will work with a local weatherization agency to provide weatherization energy audits for low income customers. FPUC will pay for these weatherization energy audits for any FPUC customer through the state weatherization program. The estimated cost per audit is \$50.

PROGRAM ACCOMPLISHMENTS: Five low-income customer audits have been completed during this reporting period.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$1,718.

PROGRAM PROGRESS SUMMARY: The program to date goal for both divisions is 150 participants. At the end of this reporting period the program to date actual for both divisions is 217. The Marianna Division is currently working with low-income agencies to assist them with energy audits for their home owners. We feel this alliance will assist us in continued success in exceeding our goals.

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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 7 OF 10

PROGRAM TITLE: FPUC Express Loan Program

PROGRAM DESCRIPTION: The objective of the FPUC Express Loan Program is to provide FPUC's residential customers a vehicle to encourage installation of energy conservation features in their homes. This below-market interest rate loan program provides financing to customers that choose to install energy conservation features in their existing homes.

The program is designed to work in conjunction with FPUC's approved Residential Energy Audit Program. During the audit process, the customer is provided with specific whole-house recommendations. An FPUC representative will submit a completed loan application once the customer decides to install the conservation features. After the application has been approved, the customer will contact a licensed contractor to install the recommended conservation features. After the work is completed, an inspection is performed by FPUC to ensure all energy conservation features covered by the loan are installed. Confirmation of the installed features is provided to the participating bank. The increased operating efficiencies of the installed features provide a reduction in weather sensitive peak demand as well as a reduction in overall energy consumption.

PROGRAM ACCOMPLISHMENTS: This year's goal is 12 program participants. During this reporting period we have completed 14 loans. Program participation is expected to increase as contractors, realtors and customers become more aware of the availability of the program.

PROGRAM FISCAL EXPENDITURES: Expenditures for the reporting period January 1, 1999 through December 31, 1999 were \$15,824.

PROGRAM PROGRESS SUMMARY: We feel this program will continue to be successful due to increased advertising on cable TV, radio and newspaper. During Residential Audits we will also inform residents of the advantages of this program. We continue to work with area realtors and contractors by providing them with program materials that will enhance their efforts to inform customers of this program.

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PROGRAM TITLE: Enhanced Good Cents Home Program

PROGRAM DESCRIPTION: The objective of the Enhanced Good Cents Home Program is to provide Florida Public Utilities Company's residential customers guidance concerning energy efficiency in new construction. The program promotes energy efficient home construction techniques by evaluating components in the categories of design and construction practices. These categories include: wall insulation, doors, windows, perimeter/floor insulation, moisture/infiltration barrier, attic/ceiling insulation, attic ventilation system, centsable duct system, centsable water heating system, and HVAC system.

The program will result in reductions in energy usage and peak demand. FPUC will identify potential program participants through builder/developer relationships as well as through promotional activities. Additionally, FPUC will provide education and training to building contractors to encourage energy conservation. Two classes will be provided, both of which are approved continuing education courses for building contractors licensed by the Florida Construction Industry Licensing Board (CILB). The two classes are: "Constructing an Energy Efficient Home" and "Load and Duct Sizing Calculations: Computer Solutions".

PROGRAM ACCOMPLISHMENTS: A total of 29 Enhanced Good Cents Homes have been built during this reporting period with several more nearing completion during the upcoming year.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$28,518.

PROGRAM PROGRESS SUMMARY: The program goal is forty-eight participants by the end of the current year. We are below our goal at this time but we are making progress. We've enhanced our efforts in promoting contractor participations and customer benefits. We have conducted open house days to provide information to prospective home builders and information presentations have been made to educate area builders, realtors and suppliers. Through our increased efforts we have seen our participation numbers rise over the past year. We expect a very large increase for the upcoming year. In the first quarter of year 2000 we have doubled our last years achievement. This number includes 55 apartments and homes that will be installing gas appliances which all will meet GoodCents standards. We will continue to build on our success with even greater creative marketing efforts in order to reach our goal during the current year.

PROGRAM TITLE: Commercial/Industrial Good Cents Buildings

PROGRAM DESCRIPTION: The commercial/industrial market is comprised of a wide range of diverse businesses with variable size and operational characteristics. The success of the Commercial/Industrial Good Cents Building program lies in its ability to address this diversity by focusing on the mutual characteristics of commercial buildings. The most common critical areas in commercial buildings that affect summer peak demand are the thermal efficiency of the building and HVAC equipment efficiency. The Commercial/Industrial Good Cents Building program provides requirements for these area that, if adhered to, will help reduce peak demand and energy consumption. Promotion of the Commercial/Industrial Good Cents Building program will feature a positive relationship with trade allies, the public, and local commercial/industrial customers. The program's design is sufficiently flexible to allow an architect or designer to use initiative and ingenuity to achieve results that are important to both the customer and FPUC.

To provide an accurate quantitative analysis of the demand and energy savings due to the Commercial/Industrial Good Cents Building program, the Good Cents standards for our average commercial building are compared to the Florida Model Energy Code. The features used to prepare the customer's analysis include: wall and ceiling R-values; glass area; description of glass; and equipment used in determining the demand and energy differences for the two types of structures. The AXCESS - Energy Analysis Computer Program (AXCESS) is used in calculating these demand and energy differences.

PROGRAM ACCOMPLISHMENTS: For this reporting period we have had three Good Cents Building qualifications in the Marianna service territory.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$5,887.

PROGRAM PROGRESS SUMMARY: The goal for this program is three Good Cents Buildings for the current year. The program to date goal for both divisions is 16, and the program to date actual total of GoodCents Building qualifications for both division is 33. We feel that we will continue our success with this program as we further develop relations with architects and contractors to gain knowledge of possible projects. We have laid the foundation of customer trust in this area through our Commercial/Industrial Audit and Technical Assistance Program and with this relationship we feel we will continue to exceed our program goal.

PROGRAM TITLE: Commercial/Industrial Energy Audits and Technical Assistance

PROGRAM DESCRIPTION: FPUC provides auditing services to the commercial and industrial classes to assist in the evaluation of specific energy requirements of a given structure.

FPUC's representative will be provided a prospective customer for an audit through a phone call, advertising, a complaint, or referral. In this initial contact the representative determines needs, sets an appointment, and begins to gather some basic data such as the address, account number, business type, and past energy records. At the time of the audit, the representative discusses the audit and submits an outline of the procedure to the customer. During the discussion, the representative also acquires some customer data as it relates to the characteristics of the operation, time of operation, occupancy, and duration of the occupancy. In the audit's visual inspections, the representative observes overall layout, gathers equipment data, statistics, observes housekeeping and maintenance, checks various energy sources, and checks waste heat sources. The representative also makes appropriate measurements of lighting, ambient air temperatures, water temperatures, and air quantities.

After the visual inspection, the representative will return to the customer to review the total energy consumption and billing of the structure, and make general suggestions for improved efficiency that will have little or no cost associated with them. The representative will also identify major items for further study in which the customer will have the option of making capital expenditures.

PROGRAM PROJECTION: Commercial/Industrial Audits have been completed for seventeen customers to date.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$11,211.

PROGRAM PROGRESS SUMMARY: The program to date goal for both divisions is 90 and the program to date actual participation for both divisions is 132. This program has exceeded goal and we are optimistic that our commercial/Industrial customers will involve us to a greater extent in future projects based upon the relationship of trust and knowledge.

FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 10 OF 10

PROGRAM TITLE: Commercial/Industrial Energy Audits and Technical Assistance

PROGRAM DESCRIPTION: FPUC provides auditing services to the commercial and industrial classes to assist in the evaluation of specific energy requirements of a given structure.

FPUC's representative will be provided a prospective customer for an audit through a phone call, advertising, a complaint, or referral. In this initial contact the representative determines needs, sets an appointment, and begins to gather some basic data such as the address, account number, business type, and past energy records. At the time of the audit, the representative discusses the audit and submits an outline of the procedure to the customer. During the discussion, the representative also acquires some customer data as it relates to the characteristics of the operation, time of operation, occupancy, and duration of the occupancy. In the audit's visual inspections, the representative observes overall layout, gathers equipment data, statistics, observes housekeeping and maintenance, checks various energy sources, and checks waste heat sources. The representative also makes appropriate measurements of lighting, ambient air temperatures, water temperatures, and air quantities.

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EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
PAGE 19 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-1

CONSERVATION ADJUSTMENT TRUE-UP

PAGE 1 OF 1

FOR MONTHS January-99 THROUGH December-99

| | | | |
|-----|--|-----------------|-----------------|
| 1. | ADJUSTED END OF PERIOD TOTAL NET TRUE-UP | | |
| 2. | FOR MONTHS January-99 THROUGH December-99 | | |
| 3. | END OF PERIOD NET TRUE-UP | | |
| 4. | PRINCIPAL | <u>(38,775)</u> | |
| 5. | INTEREST | <u>(4,562)</u> | <u>(43,337)</u> |
| 6. | LESS PROJECTED TRUE-UP | | |
| 7. | November-99 (DATE) HEARINGS | | |
| 8. | PRINCIPAL | <u>(40,523)</u> | |
| 9. | INTEREST | <u>(4,607)</u> | <u>(45,130)</u> |
| 10. | ADJUSTED END OF PERIOD TOTAL TRUE-UP | | <u>1,793</u> |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
PAGE 20 OF 38

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VS PROJECTED

FOR MONTHS January-99 THROUGH December-99

| | ACTUAL | PROJECTED* | DIFFERENCE |
|--------------------------------------|----------|------------|------------|
| 1. LABOR/PAYROLL | 61,730 | 60,273 | 1,457 |
| 2. ADVERTISING | 29,078 | 28,804 | 274 |
| 3. LEGAL | 1,944 | 2,189 | (245) |
| 4. OUTSIDE SERVICES/CONTRACT | 17,954 | 10,304 | 7,650 |
| 5. VEHICLE COST | 9,719 | 9,602 | 117 |
| 6. MATERIAL & SUPPLIES | 2,499 | 7,752 | (5,253) |
| 7. TRAVEL | 5,419 | 7,853 | (2,434) |
| 8. GENERAL & ADMIN | 11,600 | 11,040 | 560 |
| 9. INCENTIVES | 1,187 | 1,187 | 0 |
| 10. OTHER | 3,017 | 1,816 | 1,201 |
| 11. SUB-TOTAL | 144,147 | 140,820 | 3,327 |
| 12. PROGRAM REVENUES | | | |
| 13. TOTAL PROGRAM COSTS | 144,147 | 140,820 | 3,327 |
| 14. LESS: PRIOR PERIOD TRUE-UP | 122,660 | 122,660 | 0 |
| 15. AMOUNTS INCLUDED IN RATE BASE | | | |
| 16. CONSERVATION ADJ REVENUE | 60,262 | 58,683 | 1,579 |
| 17. ROUNDING ADJUSTMENT | | | |
| 18. TRUE-UP BEFORE INTEREST | (38,775) | (40,523) | 1,748 |
| 19. ADD INTEREST PROVISION | (4,562) | (4,607) | 45 |
| 20. END OF PERIOD TRUE-UP | (43,337) | (45,130) | 1,793 |

() REFLECTS OVERRECOVERY

* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
PAGE 21 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-2
PAGE 2 OF 3

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-99 THROUGH December-99

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|--|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program elimin | 567 | 0 | 0 | 11,235 | 0 | 0 | 0 | 75 | 0 | 0 | 11,877 | | 11,877 |
| 2. Direct Leakage Repair | 2,301 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0 | 2,535 | | 2,535 |
| 3. Residential Geothermal Heat Pump | 2,028 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 2,226 | | 2,226 |
| 4. Residential Energy Audits | 8,175 | 14,757 | 0 | 188 | 0 | 88 | 151 | 10 | 0 | 10 | 23,379 | | 23,379 |
| 5. Low Income Customer Energy Audits | 615 | 0 | 0 | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 1,198 | | 1,198 |
| 6. FPU Express | 3,268 | 2,856 | 0 | 0 | 0 | 0 | 0 | 0 | 1,137 | 0 | 7,261 | | 7,261 |
| 7. Enhanced Good Cents Home | 6,052 | 8,838 | 0 | 991 | 0 | 1,530 | 449 | 143 | 0 | 961 | 18,864 | | 18,864 |
| 8. Commercial/Industrial Good Cents Building | 2,918 | 0 | 0 | 3,428 | 0 | 359 | 422 | 71 | 0 | 178 | 7,376 | | 7,376 |
| 9. Commercial/Industrial Energy Audits & Tech. Ass | 11,128 | 0 | 0 | 1,529 | 480 | 320 | 2,826 | 556 | 0 | 346 | 17,185 | | 17,185 |
| 10. Common | 24,678 | 2,259 | 1,944 | 0 | 9,239 | 202 | 1,571 | 10,745 | 0 | 1,608 | 52,246 | | 52,246 |
| 11. | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| TOTAL ALL PROGRAMS | 61,730 | 29,078 | 1,944 | 17,954 | 9,719 | 2,499 | 5,419 | 11,600 | 1,187 | 3,017 | 144,147 | 0 | 144,147 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-2
PAGE 3 OF 3

CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-99 THROUGH December-99

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|---|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|---------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program elimi | (83) | 0 | 0 | 11,235 | 0 | (3,644) | 0 | (223) | 0 | 0 | 7,285 | 0 | 7,285 |
| 2. Direct Leakage Repair | (119) | (844) | 0 | 0 | (178) | 0 | (356) | (444) | 0 | 0 | (1,941) | 0 | (1,941) |
| 3. Residential Geothermal Heat Pump | 729 | (356) | 0 | (178) | (178) | 0 | (356) | (265) | 0 | 0 | (604) | 0 | (604) |
| 4. Residential Energy Audits | (89) | 2,597 | 0 | (178) | (356) | (667) | (667) | (833) | 0 | 0 | (173) | 0 | (173) |
| 5. Low Income Customer Energy Audits | (1,063) | (844) | 0 | 0 | (356) | (667) | 0 | (400) | 0 | 0 | (3,330) | 0 | (3,330) |
| 6. FPU Express | 441 | (325) | 0 | (178) | (178) | (222) | 0 | (445) | 0 | 0 | (907) | 0 | (907) |
| 7. Enhanced Good Cents Home | (356) | 99 | 0 | 327 | (356) | 288 | (1,606) | (643) | 0 | 773 | (1,474) | 0 | (1,474) |
| 8. Commercial/Industrial Good Cents Building | (194) | (667) | 0 | (1,689) | (356) | 3 | (443) | (505) | 0 | 178 | (3,673) | 0 | (3,673) |
| 9. Commercial/Industrial Energy Audits & Tech. As | 1,864 | (356) | 0 | (1,689) | 124 | (356) | (286) | (430) | 0 | 0 | (1,129) | 0 | (1,129) |
| 10. Common | 307 | 970 | (245) | 0 | 1,951 | 12 | 1,280 | 4,748 | 0 | 250 | 9,273 | 0 | 9,273 |
| 11. | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| TOTAL ALL PROGRAMS | 1,457 | 274 | (245) | 7,650 | 117 | (5,253) | (2,434) | 560 | 0 | 1,201 | 3,327 | 0 | 3,327 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-3
PAGE 1 OF 3

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS January-99 THROUGH December-99

| A. CONSERVATION EXPENSE BY PROGRAM | | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---------------------------------------|--|---------|----------|-------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|---------|
| 1. | In Concert with the Environment (program elimi | 111 | 93 | 85 | 85 | 179 | 39 | 0 | 0 | 11,242 | 2 | 41 | 0 | 11,877 |
| 2. | Direct Leakage Repair | 151 | 406 | 209 | 377 | 126 | 87 | 185 | 134 | 193 | 260 | 218 | 189 | 2,635 |
| 3. | Residential Geothermal Heat Pump | 266 | 51 | 205 | 319 | 118 | 102 | 105 | 64 | 75 | 151 | 259 | 511 | 2,226 |
| 4. | Residential Energy Audits | 1,874 | 1,222 | 682 | 932 | 2,861 | 3,894 | 2,052 | 2,036 | 2,490 | 1,299 | 1,927 | 2,110 | 23,379 |
| 5. | Low Income Customer Energy Audits | 650 | 114 | 20 | 2 | 41 | 57 | 11 | 33 | 30 | 86 | 75 | 79 | 1,198 |
| 6. | FPU Express | 639 | 744 | 168 | 1,611 | 842 | 221 | 393 | 749 | 399 | 437 | 582 | 476 | 7,261 |
| 7. | Enhanced Good Cents Home | 1,912 | 591 | 695 | 1,418 | 1,688 | 2,005 | 612 | 3,017 | 1,405 | 2,440 | 1,200 | 1,881 | 18,864 |
| 8. | Commercial/Industrial Good Cents Building | 3,413 | 330 | 176 | 391 | 138 | 189 | 271 | 541 | 541 | 151 | 465 | 770 | 7,376 |
| 9. | Commercial/Industrial Energy Audits & Tech. As | 1,468 | 1,487 | 2,585 | 2,290 | 289 | 1,415 | 2,737 | 843 | 1,106 | 863 | 1,073 | 1,029 | 17,185 |
| 10. | Common | 4,167 | 4,344 | 3,384 | 3,670 | 4,155 | 4,952 | 4,139 | 3,362 | 3,371 | 4,097 | 6,772 | 5,833 | 52,246 |
| 11. | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | | |
| 21. | TOTAL ALL PROGRAMS | 14,651 | 9,382 | 8,209 | 11,095 | 10,437 | 12,961 | 10,505 | 10,779 | 20,852 | 9,786 | 12,612 | 12,878 | 144,147 |
| 22. | LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| 23. | RECOVERABLE CONSERVATION EXPENSES | 14,651 | 9,382 | 8,209 | 11,095 | 10,437 | 12,961 | 10,505 | 10,779 | 20,852 | 9,786 | 12,612 | 12,878 | 144,147 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-99 THROUGH December-99

| B. CONSERVATION REVENUES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|-----------|
| 1. RESIDENTIAL CONSERVATION | | | | | | | | | | | | | 0 |
| 2. CONSERVATION ADJ. REVENUES | 8,098 | 7,190 | 8,427 | 5,187 | 4,633 | 1,661 | 4,576 | 5,466 | 4,488 | 3,724 | 3,604 | 3,208 | 60,262 |
| 3. TOTAL REVENUES | 8,098 | 7,190 | 8,427 | 5,187 | 4,633 | 1,661 | 4,576 | 5,466 | 4,488 | 3,724 | 3,604 | 3,208 | 60,262 |
| 4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,222 | 10,218 | 122,660 |
| 5. CONSERVATION REVENUE APPLICABLE | 18,320 | 17,412 | 18,649 | 15,409 | 14,855 | 11,883 | 14,798 | 15,688 | 14,710 | 13,946 | 13,826 | 13,426 | 182,922 |
| 6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23) | 14,651 | 9,382 | 8,209 | 11,095 | 10,437 | 12,961 | 10,505 | 10,779 | 20,852 | 9,786 | 12,612 | 12,878 | 144,147 |
| 7. TRUE-UP THIS PERIOD (LINE 5 - 6) | 3,669 | 8,030 | 10,440 | 4,314 | 4,418 | (1,078) | 4,293 | 4,909 | (6,142) | 4,160 | 1,214 | 548 | 38,775 |
| 8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10) | 483 | 465 | 466 | 454 | 431 | 409 | 384 | 372 | 333 | 284 | 258 | 223 | 4,562 |
| 9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH | 122,660 | 116,590 | 114,863 | 115,547 | 110,093 | 104,720 | 93,829 | 88,284 | 83,343 | 67,312 | 61,534 | 52,784 | 122,660 |
| 9A. DEFERRED TRUE-UP BEGINNING OF PERIOD | | | | | | | | | | | | | |
| 10. PRIOR TRUE-UP COLLECTED (REFUNDED) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,222) | (10,218) | (122,660) |
| 11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10) | 116,590 | 114,863 | 115,547 | 110,093 | 104,720 | 93,829 | 88,284 | 83,343 | 67,312 | 61,534 | 52,784 | 43,337 | 43,337 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-3
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-99 THROUGH December-99

| C. INTEREST PROVISION | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|---------|
| 1. BEGINNING TRUE-UP (LINE B-9) | 122,660 | 116,590 | 114,863 | 115,547 | 110,093 | 104,720 | 93,829 | 88,284 | 83,343 | 67,312 | 61,534 | 52,784 | 122,660 |
| 2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10) | 116,107 | 114,398 | 115,081 | 109,839 | 104,289 | 93,420 | 87,900 | 82,971 | 66,979 | 61,250 | 52,526 | 43,114 | 38,775 |
| 3. TOTAL BEG. AND ENDING TRUE-UP | 238,767 | 230,988 | 229,944 | 225,186 | 214,382 | 198,140 | 181,729 | 171,255 | 150,322 | 128,562 | 114,060 | 95,898 | 161,435 |
| 4. AVERAGE TRUE-UP (LINE C-3 X 50%) | 119,384 | 115,494 | 114,972 | 112,593 | 107,191 | 99,070 | 90,865 | 85,628 | 75,161 | 64,281 | 57,030 | 47,949 | 80,718 |
| 5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH | 4.90% | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.10% | 5.32% | 5.30% | 5.30% | 5.55% | |
| 6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 4.81% | 4.85% | 4.88% | 4.80% | 4.85% | 5.05% | 5.10% | 5.32% | 5.30% | 5.30% | 5.55% | 5.60% | |
| 7. TOTAL (LINE C-5 + C-6) | 9.71% | 9.66% | 9.73% | 9.68% | 9.65% | 9.90% | 10.15% | 10.42% | 10.62% | 10.60% | 10.85% | 11.15% | |
| 8. AVG. INTEREST RATE (C-7 X 50%) | 4.86% | 4.83% | 4.87% | 4.84% | 4.83% | 4.95% | 5.08% | 5.21% | 5.31% | 5.30% | 5.43% | 5.58% | |
| 9. MONTHLY AVERAGE INTEREST RATE | 0.405% | 0.403% | 0.405% | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.452% | 0.465% | |
| 10. INTEREST PROVISION (LINE C-4 X C-9) | 483 | 465 | 466 | 454 | 431 | 409 | 384 | 372 | 333 | 284 | 258 | 223 | 4,562 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
PAGE 26 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-4

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

PAGE 1 OF 1

FOR MONTHS January-99 THROUGH December-99

| PROGRAM NAME: | | BEGINNING | | | | | | | | | | | | | |
|---------------|-------------------------------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------|----------|-------|
| | | OF PERIOD | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBE | TOTAL |
| 1. | INVESTMENT | | | | | | | | | | | | | | |
| 2. | DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. | DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. | CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. | LESS:ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. | NET INVESTMENT | | | | | | | | | | | | | | |
| 7. | AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 8. | RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. | RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 10. | TOTAL DEPRECIATION AND RETURN | | | | | | | | | | | | | | NONE |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
PAGE 27 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE CT-5
PAGE 1 OF 1

RECONCILIATION AND EXPLANATION OF
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-99 THROUGH December-99

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-1)
PAGE 28 OF 38

FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 1 OF 10

1. IN CONCERT WITH THE ENVIRONMENT
2. DUCT LEAKAGE REPAIR
3. RESIDENTIAL GEOTHERMAL HEAT PUMP
4. RESIDENTIAL ENERGY AUDITS
5. LOW INCOME CUSTOMER ENERGY AUDITS
6. FPUC EXPRESS LOAN
7. ENHANCED GOOD CENTS HOME
8. COMMERCIAL/INDUSTRIAL GOOD CENTS BUILDING
9. COMMERCIAL/INDUSTRIAL ENERGY AUDITS AND
TECHNICAL ASSISTANCE

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
PAGE 29 OF 38

FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 2 OF 10

PROGRAM TITLE: In Concert With the Environment

PROGRAM DESCRIPTION: In Concert With the Environment® is an environmental and energy awareness program that is being implemented in the 8th and 9th grade science classes in Florida Public Utilities Company's service area. The program will show students how everyday energy use impacts the environment and how using energy wisely increases environmental quality. In Concert With the Environment® is brought to students who are already making decisions which impact our country's energy supply and the environment. Wise energy use today can best be achieved by linking environmental benefits to wise energy-use activities and by educating both present and future consumers on how to live "in concert with the environment".

The "In Concert" program was designed for teachers and students from the ground up. "In Concert" comes complete with suggestions for implementation and evaluation, with quality materials designed to accentuate distinctive teaching styles. The program is flexible enough to be used as a stand-alone learning unit, or it can be integrated into existing lessons.

PROGRAM ACCOMPLISHMENTS: The offering of this program has been implemented in cooperation with area school board members, administrators, and teachers. The introduction of the program was met with great enthusiasm but has failed to gain momentum.

PROGRAM FISCAL EXPENDITURES: The expenditures January 1, 1999 through December 31, 1999 were \$11,877.

PROGRAM PROGRESS SUMMARY: Program accomplishments in this territory have continuously fallen short due to the small number of students in the Fernandina area. This has prompted us to discontinue this program. We are disappointed to announce this but do not feel it would not be cost effective to continue.

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PROGRAM TITLE: Duct Leakage Repair

PROGRAM DESCRIPTION: The objective of the Duct Leakage Repair Program is to provide FPUC's residential customers a means to identify house air duct leakage and recommend repairs that can reduce customer energy usage and demand.

FPUC will identify program participants through the Residential Energy Audit Program as well as through promotional activities. Blower Door testing required to identify and quantify the duct leakage will be performed by a contractor. After identification of the leakage sites and quantities, the customer will be given a written summary of the test findings and the potential savings, along with a list of approved repair contractors. Testing will be done on new construction duct systems to ensure maximum efficiency and comfort in these new homes also. This testing will be available to the Builder, HVAC contractor, or homeowner. FPUC will utilize duct testing and expertise for the purpose of educating Builders and HVAC contractors by identifying problem areas and improvement methodologies or techniques.

Additionally, FPUC will offer two approved continuing education courses for building contractors licensed by the Florida Construction Industry Licensing Board (CILB). The two courses are: "Duct Leakage in Homes: Consequences, Control, and Code Requirements" and "Repairing Duct Leakage".

PROGRAM ACCOMPLISHMENTS: The program goal for the current year is sixteen (16) participants. As of the end of this reporting period we have had a total of eighteen (18) participants in the Fernandina Beach service territory.

PROGRAM FISCAL EXPENDITURES: The expenditures January 1, 1999 through December 31, 1999 were \$2,535.

PROGRAM PROGRESS SUMMARY: In order to ensure that we meet our current and future goals FPUC will be sponsoring continuing education courses for building and HVAC contractors which will provide training in the areas of duct leakage identification and repair solutions. Contractors will then be in a better position to provide quality duct repair/installation services to FPUC customers. This training will be offered to area contractors in both service areas. The Fernandina Beach Division will be cosponsoring this training along with JEA and Clay Electric Cooperative. As with the Enhanced Good Cents Program we are offering these training seminars in cooperation with other utilities in order to allow us to offer these courses to local contractors at a much lower cost to us. With this training we feel confident that we can meet our PSC approved goals now and in the future.

FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 4 OF 10

PROGRAM TITLE: Residential Geothermal Heat Pump

PROGRAM DESCRIPTION: The objective of the Residential Geothermal Heat Pump Program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of advanced and emerging geothermal systems. Geothermal heat pumps also provide significant benefits to participating customers in the form of reduced operating costs and increased comfort levels, and are superior to other available heating and cooling technologies with respect to source efficiency and environmental impacts. FPUC's proposed Geothermal Heat Pump program is designed to overcome existing market barriers, specifically, lack of consumer awareness, knowledge, and acceptance of this technology.

This program will promote efficiency levels well above current market conditions, specifically those units with an Energy Efficiency Ratio (EER) of 13.0 or higher. The Department of Energy (DOE) is touting geothermal technology as the most energy-efficient and environmentally clean space-conditioning system available today. Additionally, a recent DOE study indicates that geothermal systems have the lowest life-cycle cost of any HVAC system today.

PROGRAM ACCOMPLISHMENTS: At this time we have had no geothermal installation completed in our service area within the reporting period. Many customers are beginning to learn more about this technology, therefore, we are confident that we will see a greater number of geothermal installations in the future.

PROGRAM FISCAL EXPENDITURES: The expenditures January 1, 1999 through December 31, 1999 were \$2,226.

PROGRAM PROGRESS SUMMARY: Even though there is no particular goal for this program we feel confident that by our efforts to promote this technology we will see a number geothermal installations in our service areas during the current year. We will continue to educate customers and strive to develop a network of installers in order to better promote this highly energy efficient heating and cooling source.

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PROGRAM DESCRIPTION AND PROGRESS

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PROGRAM TITLE: Residential Energy Audits

PROGRAM DESCRIPTION: The objective of the Residential Energy Audit Program is to provide FPUC's residential customers with energy conservation advice that will encourage the implementation of efficiency measures resulting in energy savings for the customer. FPUC views this program as a vehicle to promote the installation of cost-effective conservation features. During the audit process, the customer is provided with specific whole-house recommendations. Through follow-up audit work, FPUC monitors and tracks the implementation of the measures.

The "Appliance Efficiency Education" DSM program from JEA's DSM Plan will be incorporated into these residential energy audits. The customer will be educated on the expense of operating a second refrigerator or freezer and on the value of a high efficiency pool pump. The resulting increase in operating efficiencies will provide for a reduction in weather-sensitive peak demand, as well as a reduction in energy consumption.

PROGRAM ACCOMPLISHMENTS: The goal for this program is 145 participants. This has been a very successful program to date. Audits have been conducted for 178 customers at the end of this reporting period.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$23,379.

PROGRAM PROGRESS SUMMARY: We feel confident that by our efforts to promote this program through newspaper and cable TV that we will see increased participation in this program in the future.

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PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
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PROGRAM TITLE : Low Income Customer Energy Audits

PROGRAM DESCRIPTION: FPUC has provided low income customers benefits through its energy conservation programs for many years. Although programs are offered to customers without discrimination, the company recognizes that a customer may be less likely to participate in a particular program due to various circumstances, including lack of disposable income. FPUC does not directly identify low income participants, but base on experience and observations, it is apparent that low income customers are participating at levels similar to the overall residential population.

Every FPUC customer is eligible for an FPUC residential energy audit, but the audit recommendations usually require the customer to spend money replacing or adding energy conservation measures. Low income persons may not have the discretionary income to make these changes. In an effort to further assist FPUC's low income customers, FPUC will work with a local weatherization agency to provide weatherization energy audits for low income customers. FPUC will pay for these weatherization energy audits for any FPUC customer through the state weatherization program. The estimated cost per audit is \$50.

PROGRAM ACCOMPLISHMENTS: One (1) low-income customer audit has been completed to date.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$1,198.

PROGRAM PROGRESS SUMMARY: The program goal is twenty-two (22) participants per year. At this time the agencies that we deal with to provide these services are currently at a standstill. Whether this is due to a lack of funding or aggressiveness on their part we cannot determine. We have made the contacts we need to make and will keep in touch with these organizations in order to stay up to date on their progress and needs.

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PROGRAM DESCRIPTION AND PROGRESS

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PROGRAM TITLE: FPUC Express Loan Program

PROGRAM DESCRIPTION: The objective of the FPUC Express Loan Program is to provide FPUC's residential customers a vehicle to encourage installation of energy conservation features in their homes. This below-market interest rate loan program provides financing to customers that choose to install energy conservation features in their existing homes.

The program is designed to work in conjunction with FPUC's approved Residential Energy Audit Program. During the audit process, the customer is provided with specific whole-house recommendations. An FPUC representative will submit a completed loan application to the participating bank once the customer decides to install the conservation features. After the application has been approved, the customer will contact a licensed contractor to install the recommended conservation features. After the work is completed, an inspection is performed by FPUC to ensure all energy conservation features covered by the loan are installed. Confirmation of the installed features is provided to the participating bank. The increased operating efficiencies of the installed features provide a reduction in weather sensitive peak demand as well as a reduction in overall energy consumption.

PROGRAM ACCOMPLISHMENTS: This year's goal is eleven (11) program participants. To date twenty-one (21) FPUC Express Loans have been completed. Program participation is expected to increase as contractors, realtors and customers become more aware of the availability of the program.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$7,261.

PROGRAM PROGRESS SUMMARY: Full implementation of this program has begun. We feel this program will be extremely successful due to increased advertising and our new promotional efforts. During Residential Audits we will also inform residents of the advantages of this program. We will continue to develop close relationships with area realtors and contractors by providing them with program materials that will enhance their efforts to inform customers of this program.

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PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
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PROGRAM TITLE: Enhanced Good Cents Home Program

PROGRAM DESCRIPTION: The objective of the Enhanced Good Cents Home Program is to provide Florida Public Utilities Company's residential customers guidance concerning energy efficiency in new construction. The program promotes energy efficient home construction techniques by evaluating components in the categories of design and construction practices. These categories include: wall insulation, doors, windows, perimeter/floor insulation, moisture/infiltration barrier, attic/ceiling insulation, attic ventilation system, centsable duct system, centsable water heating system, and HVAC system.

The program will result in reductions in energy usage and peak demand. FPUC will identify potential program participants through builder/developer relationships as well as through promotional activities. Additionally, FPUC will provide education and training to building contractors and building inspectors to encourage energy conservation. Two classes will be provided, both of which are approved continuing education courses for building contractors licensed by the Florida Construction Industry Licensing Board (CILB). The two classes are: "Constructing an Energy Efficient Home" and "Load and Duct Sizing Calculations: Computer Solutions".

PROGRAM ACCOMPLISHMENTS: A total of forty-eight (48) Enhanced Good Cents Homes have been built to date with several more currently under construction.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$18,864.

PROGRAM PROGRESS SUMMARY: The program goal is forty-seven (47) participants by the end of the current year. We will continue to build on our success with even greater creativity and better marketing efforts, to continue exceeding our goals in the coming year.

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PROGRAM TITLE: Commercial/Industrial Good Cents Buildings

PROGRAM DESCRIPTION: The commercial/industrial market is comprised of a wide range of diverse businesses with variable size and operational characteristics. The success of the Commercial/Industrial Good Cents Building program lies in its ability to address this diversity by focusing on the mutual characteristics of commercial buildings. The most common critical areas in commercial buildings that affect summer peak demand are the thermal efficiency of the building and HVAC equipment efficiency. The Commercial/Industrial Good Cents Building program provides requirements for these area that, if adhered to, will help reduce peak demand and energy consumption.

Promotion of the Commercial/Industrial Good Cents Building program will feature a positive relationship with trade allies, the public, and local commercial/industrial customers. The program's design is sufficiently flexible to allow an architect or designer to use initiative and ingenuity to achieve results that are meaningFPUCI to both the customer and FPUC.

To provide an accurate quantitative analysis of the demand and energy savings due to the Commercial/Industrial Good Cents Building program, the Good Cents standards for our average commercial building are compared to the Florida Model Energy Code. The features used to prepare the customer's analysis include: wall and ceiling R-values; glass area; description of glass; and equipment used in determining the demand and energy differences for the two types of structures. The AXCESS - Energy Analysis Computer Program (AXCESS) is used in calculating these demand and energy differences.

PROGRAM ACCOMPLISHMENTS: To date, we have had nine (9) Good Cents Building qualifications in the Fernandina Beach service territory.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$7,376.

PROGRAM PROGRESS SUMMARY: The goal for this program is two (2) Good Cents Buildings for the current year. By developing a plan of action to gain knowledge of possible projects before the design stage begins we feel that we will have greater success with this program. We have laid the foundation of customer trust in this area through our Commercial/Industrial Audit and Technical Assistance Program.

FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE CT-6
PAGE 10 OF 10

PROGRAM TITLE: Commercial/Industrial Energy Audits and Technical Assistance

PROGRAM DESCRIPTION: FPUC provides auditing services to the commercial and industrial classes to assist in the evaluation of specific energy requirements of a given structure.

FPUC's representative will be provided a prospective customer for an audit through a phone call, advertising, a complaint, or referral. In this initial contact the representative determines needs, sets an appointment, and begins to gather some basic data such as the address, account number, business type, and past energy records. At the time of the audit, the representative discusses the audit and submits an outline of the procedure to the customer. During the discussion, the representative also acquires some customer data as it relates to the characteristics of the operation, time of operation, occupancy, and duration of the occupancy. In the audit's visual inspections, the representative observes overall layout, gathers equipment data, statistics, observes housekeeping and maintenance, checks various energy sources, and checks waste heat sources. The representative also makes appropriate measurements of lighting, ambient air temperatures, water temperatures, and air quantities.

After the visual inspection, the representative will return to the customer to review the total energy consumption and billing of the structure, and make general suggestions for improved efficiency that will have little or no cost associated with them. The representative will also identify major items for further study in which the customer will have the option of making capital expenditures.

PROGRAM PROJECTION: Commercial/Industrial Audits have been completed for twenty-five (25) customers to date.

PROGRAM FISCAL EXPENDITURES: Expenditures beginning January 1, 1999 through December 31, 1999 were \$17,185.

PROGRAM PROGRESS SUMMARY: The DSM plan goal is thirteen (13) participants for this particular program. Program participation has been excellent with several customers having participated thus far. This program has exceeded goal. We are optimistic that our commercial/industrial customers will involve us to a greater extent in future projects based upon the work we are currently doing in this area.

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SCHEDULE C-1

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ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS January-01 THROUGH December-01

| | | |
|----|--|--------------------|
| 1. | TOTAL INCREMENTAL COSTS (SCHEDULE C-2,PAGE 1, LINE 33) | <u>169,200</u> |
| 2. | TRUE-UP (SCHEDULE C-3,PAGE 4,LINE 11) | <u>(8,378)</u> |
| 3. | TOTAL (LINE 1 AND LINE 2) | <u>160,822</u> |
| 4. | RETAIL KWH/THERM SALES | <u>287,787,000</u> |
| 5. | COST PER KWH/THERM | <u>0.00055882</u> |
| 6. | REVENUE TAX MULTIPLIER | <u>1.00072</u> |
| 7. | ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6) | <u>0.00055900</u> |
| 8. | CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH/THERM) | <u>0.00056</u> |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE C-2
PAGE 1 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS January-01 THROUGH December-01

| A. ESTIMATED EXPENSE BY PROGRAM | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|---------|
| 1. In Concert with the Environment (program eliminated) | | | | | | | | | | | | | 0 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | 0 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | 0 |
| 4. Residential Energy Audits | | | | | | | | | | | | | 0 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | 0 |
| 6. FPU Express | | | | | | | | | | | | | 0 |
| 7. Enhanced Good Cents Home | | | | | | | | | | | | | 0 |
| 8. Commercial/Industrial Good Cents Building | | | | | | | | | | | | | 0 |
| 9. Commercial/Industrial Energy Audits & Tech. Assist. | | | | | | | | | | | | | 0 |
| 10. Common | 3,720 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 3,680 | 44,200 |
| 11. Residential Geothermal Heat Pump | 1,020 | 980 | 980 | 980 | 980 | 980 | 980 | 980 | 980 | 980 | 980 | 980 | 11,800 |
| 12. GoodCents Home/Energy Star | 2,370 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 2,430 | 29,100 |
| 13. GoodCents Energy Survey Program | 2,310 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 2,290 | 27,500 |
| 14. GoodCents Loan Program | 1,430 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 | 17,600 |
| 15. GoodCents Commercial Building | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 19,200 |
| 16. GoodCents Commercial Tech. Assistance | 1,470 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 1,430 | 17,200 |
| 17. Low Income | 90 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 1,300 |
| 18. Affordable Housing/Builders Program | 90 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 1,300 |
| 19. | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 169,200 |
| 32. LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| 33. RECOVERABLE CONSERVATION EXPENSES | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 14,100 | 169,200 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE C-2

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-01 THROUGH December-01

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|---|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program eliminated) | | | | | | | | | | | | | 0 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | 0 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | 0 |
| 4. Residential Energy Audits | | | | | | | | | | | | | 0 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | 0 |
| 6. FPU Express | | | | | | | | | | | | | 0 |
| 7. Enhanced Good Cents Home | | | | | | | | | | | | | 0 |
| 8. Commercial/Industrial Good Cents Building | | | | | | | | | | | | | 0 |
| 9. Commercial/Industrial Energy Audits & Tech. Assist. | | | | | | | | | | | | | 0 |
| 10. Common | 34,000 | 0 | 5,000 | 0 | 3,100 | 0 | 1,100 | 1,000 | 0 | 0 | 44,200 | 0 | 44,200 |
| 11. Residential Geothermal Heat Pump | 4,000 | 5,000 | 0 | 0 | 1,000 | 300 | 500 | 1,000 | 0 | 0 | 11,800 | 0 | 11,800 |
| 12. GoodCents Home/Energy Star | 9,000 | 12,000 | 0 | 0 | 1,000 | 300 | 5,000 | 1,000 | 800 | 0 | 29,100 | 0 | 29,100 |
| 13. GoodCents Energy Survey Program | 9,000 | 13,000 | 0 | 0 | 1,200 | 300 | 3,000 | 1,000 | 0 | 0 | 27,500 | 0 | 27,500 |
| 14. GoodCents Loan Program | 6,000 | 9,000 | 0 | 0 | 1,200 | 300 | 100 | 1,000 | 0 | 0 | 17,600 | 0 | 17,600 |
| 15. GoodCents Commercial Building | 4,000 | 8,000 | 0 | 3,000 | 1,000 | 200 | 2,000 | 1,000 | 0 | 0 | 19,200 | 0 | 19,200 |
| 16. GoodCents Commercial Tech. Assistance | 5,000 | 8,000 | 0 | 1,000 | 1,000 | 200 | 1,000 | 1,000 | 0 | 0 | 17,200 | 0 | 17,200 |
| 17. Low Income | 1,000 | 0 | 0 | 0 | 100 | 100 | 0 | 100 | 0 | 0 | 1,300 | 0 | 1,300 |
| 18. Affordable Housing/Builders Program | 1,000 | 0 | 0 | 0 | 100 | 100 | 0 | 100 | 0 | 0 | 1,300 | 0 | 1,300 |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 73,000 | 55,000 | 5,000 | 4,000 | 9,700 | 1,800 | 12,700 | 7,200 | 800 | 0 | 169,200 | 0 | 169,200 |
| 32. LESS: BASE RATE RECOVERY | | | | | | | | | | | | | |
| 33. NET PROGRAM COSTS | 73,000 | 55,000 | 5,000 | 4,000 | 9,700 | 1,800 | 12,700 | 7,200 | 800 | 0 | 169,200 | 0 | 169,200 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA

SCHEDULE C-2
PAGE 3 OF 3

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

ESTIMATED FOR MONTHS January-01 THROUGH December-01

PROGRAM NAME:

| | BEGINNING OF PERIOD | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|------------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| 1. INVESTMENT | | | | | | | | | | | | | | |
| 2. DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. NET INVESTMENT | | | | | | | | | | | | | | |
| 7. AVERAGE NET INVESTMENT | | | | | | | | | | | | | | |
| 8. RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. EXPANSION FACTOR | | | | | | | | | | | | | | |
| 10. RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT | | | | | | | | | | | | | | NONE |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1 OF 5

ACTUAL FOR MONTHS
ESTIMATED FOR MONTHS

January-00
September-00

THROUGH
THROUGH

August-00
December-00

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|--------------------------------------|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|--------|
| 1. In Concert with the Environment | | | | | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | |
| A. ACTUAL | 1,310 | 259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,569 | | 1,569 |
| B. ESTIMATED | 1,667 | 1,333 | 0 | 0 | 333 | 33 | 0 | 534 | 0 | 0 | 3,900 | | 3,900 |
| C. TOTAL | 2,977 | 1,592 | 0 | 0 | 333 | 33 | 0 | 534 | 0 | 0 | 5,469 | | 5,469 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | |
| A. ACTUAL | 350 | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 480 | | 480 |
| B. ESTIMATED | 667 | 333 | 0 | 0 | 333 | 33 | 0 | 534 | 0 | 400 | 2,300 | | 2,300 |
| C. TOTAL | 1,017 | 463 | 0 | 0 | 333 | 33 | 0 | 534 | 0 | 400 | 2,780 | | 2,780 |
| 4. Residential Energy Audits | | | | | | | | | | | | | |
| A. ACTUAL | 7,323 | 10,993 | 0 | 0 | 0 | 0 | 433 | 0 | 0 | 0 | 18,749 | | 18,749 |
| B. ESTIMATED | 2,500 | 2,267 | 0 | 333 | 333 | 33 | 467 | 167 | 0 | 0 | 6,100 | | 6,100 |
| C. TOTAL | 9,823 | 13,260 | 0 | 333 | 333 | 33 | 900 | 167 | 0 | 0 | 24,849 | | 24,849 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | |
| A. ACTUAL | 695 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 754 | | 754 |
| B. ESTIMATED | 1,000 | 333 | 0 | 0 | 333 | 33 | 0 | 401 | 0 | 0 | 2,100 | | 2,100 |
| C. TOTAL | 1,695 | 392 | 0 | 0 | 333 | 33 | 0 | 401 | 0 | 0 | 2,854 | | 2,854 |
| SUB-TOTAL ACTUAL | 9,678 | 11,441 | 0 | 0 | 0 | 0 | 433 | 0 | 0 | 0 | 21,552 | | 21,552 |
| SUB-TOTAL ESTIMATED | 5,834 | 4,266 | 0 | 333 | 1,332 | 132 | 467 | 1,636 | 0 | 400 | 14,400 | | 14,400 |
| LESS: INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| ACTUAL | | | | | | | | | | | | | |
| ESTIMATED | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | |
| NET PROGRAM COSTS | SEE PAGE 1A | | | | | | | | | | | | |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 5 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1A OF 5

| ACTUAL FOR MONTHS ESTIMATED FOR MONTHS | | January-00 September-00 | THROUGH | August-00 December-00 | | | | | | | | | | |
|---|---|----------------------------|-------------|--------------------------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| PROGRAM NAME | | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
| 6. | FPU Express | | | | | | | | | | | | | |
| | A. ACTUAL | 1,896 | 3,202 | 0 | 0 | 0 | 0 | 25 | 18 | 132 | 0 | 5,273 | | 5,273 |
| | B. ESTIMATED | 1,333 | 2,000 | 0 | 0 | 333 | 33 | 0 | 401 | 0 | 0 | 4,100 | | 4,100 |
| | C. TOTAL | 3,229 | 5,202 | 0 | 0 | 333 | 33 | 25 | 419 | 132 | 0 | 9,373 | | 9,373 |
| 7. | Enhanced Good Cents Home | | | | | | | | | | | | | |
| | A. ACTUAL | 7,118 | 7,063 | 0 | 0 | 0 | 363 | 1,654 | 294 | 0 | 0 | 16,492 | | 16,492 |
| | B. ESTIMATED | 2,667 | 2,667 | 0 | 0 | 333 | 33 | 1,167 | 433 | 0 | 0 | 7,300 | | 7,300 |
| | C. TOTAL | 9,785 | 9,730 | 0 | 0 | 333 | 396 | 2,821 | 727 | 0 | 0 | 23,792 | | 23,792 |
| 8. | Commercial/Industrial Good Cents Building | | | | | | | | | | | | | |
| | A. ACTUAL | 892 | 0 | 0 | 0 | 0 | 360 | 162 | 294 | 0 | 0 | 1,708 | | 1,708 |
| | B. ESTIMATED | 667 | 2,000 | 0 | 667 | 333 | 33 | 1,500 | 200 | 0 | 0 | 5,400 | | 5,400 |
| | C. TOTAL | 1,559 | 2,000 | 0 | 667 | 333 | 393 | 1,662 | 494 | 0 | 0 | 7,108 | | 7,108 |
| 9. | Commercial/Industrial Energy Audits & Tech. Assist. | | | | | | | | | | | | | |
| | A. ACTUAL | 1,350 | 0 | 0 | 0 | 0 | 0 | 176 | 27 | 0 | 0 | 1,553 | | 1,553 |
| | B. ESTIMATED | 667 | 2,000 | 0 | 1,000 | 333 | 33 | 333 | 134 | 0 | 0 | 4,500 | | 4,500 |
| | C. TOTAL | 2,017 | 2,000 | 0 | 1,000 | 333 | 33 | 509 | 161 | 0 | 0 | 6,053 | | 6,053 |
| 10. | Common | | | | | | | | | | | | | |
| | A. ACTUAL | 17,373 | 0 | 5,585 | 842 | 6,755 | 1,976 | 1,941 | 6,325 | 0 | 852 | 41,649 | | 41,649 |
| | B. ESTIMATED | 11,567 | 0 | 333 | 0 | 667 | 0 | 0 | 0 | 0 | 33 | 12,600 | | 12,600 |
| | C. TOTAL | 28,940 | 0 | 5,918 | 842 | 7,422 | 1,976 | 1,941 | 6,325 | 0 | 885 | 54,249 | | 54,249 |
| TOTAL ACTUAL | | 38,307 | 21,706 | 5,585 | 842 | 6,755 | 2,699 | 4,391 | 6,958 | 132 | 852 | 88,227 | 0 | 88,227 |
| TOTAL ESTIMATED | | 22,735 | 12,933 | 333 | 2,000 | 3,331 | 264 | 3,467 | 2,804 | 0 | 433 | 48,300 | 0 | 48,300 |
| LESS: INCLUDED IN RATE BASE | | | | | | | | | | | | | | |
| ACTUAL | | | | | | | | | | | | | | |
| ESTIMATED | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | |
| NET | PROGRAM COSTS | 61,042 | 34,639 | 5,918 | 2,842 | 10,086 | 2,963 | 7,858 | 9,762 | 132 | 1,285 | 136,527 | 0 | 136,527 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 6 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

SCHEDULE C-3
 PAGE 2 OF 5

ACTUAL FOR MONTHS January-00 THROUGH August-00
 ESTIMATED FOR MONTHS September-00 THROUGH December-00

| | BEGINNING OF PERIOD | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|------------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| 1. INVESTMENT | | | | | | | | | | | | | | |
| 2. DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. NET INVESTMENT | | | | | | | | | | | | | | |
| 7. AVERAGE NET INVESTMENT | | | | | | | | | | | | | | |
| 8. RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. EXPANSION FACTOR | | | | | | | | | | | | | | |
| 10. RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT | | | | | | | | | | | | | | NONE |

EXHIBIT NO. _____
 DOCKET NO. 000002-EG
 FLORIDA PUBLIC UTILITIES COMPANY
 (MAP-2)
 PAGE 7 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 3 OF 5

ACTUAL FOR MONTHS January-00 THROUGH August-00
ESTIMATED FOR MONTHS September-00 THROUGH December-00

| A. ESTIMATED EXPENSE BY PROGRAM | ACTUAL | | | | | | | | TOTAL | ESTIMATED | | | | TOTAL | GRAND |
|---|---------|----------|--------|-------|--------|-------|--------|--------|--------|-----------|---------|----------|----------|-----------|---------|
| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | ACTUAL | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | ESTIMATED | TOTAL |
| 1. In Concert with the Environment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Direct Leakage Repair | 168 | 245 | 275 | 133 | 77 | 58 | 165 | 448 | 1,589 | 900 | 900 | 900 | 1,200 | 3,900 | 5,489 |
| 3. Residential Geothermal Heat Pump | (17) | 128 | 249 | 33 | 16 | 0 | 0 | 71 | 480 | 500 | 500 | 500 | 800 | 2,300 | 2,780 |
| 4. Residential Energy Audits | 4,187 | 2,461 | 2,136 | 2,064 | 2,318 | 1,546 | 1,920 | 2,067 | 18,748 | 1,600 | 1,800 | 1,600 | 1,300 | 6,100 | 24,849 |
| 5. Low Income Customer Energy Audits | 335 | 173 | 115 | 60 | 0 | 0 | 0 | 71 | 754 | 500 | 500 | 500 | 600 | 2,100 | 2,854 |
| 6. FPU Express | 513 | 940 | 350 | 688 | 802 | 688 | 777 | 515 | 5,273 | 1,000 | 1,000 | 1,000 | 1,100 | 4,100 | 9,373 |
| 7. Enhanced Good Cents Home | 1,330 | 1,573 | 1,414 | 1,910 | 2,719 | 2,128 | 2,828 | 2,592 | 16,492 | 1,800 | 1,800 | 1,800 | 1,900 | 7,300 | 23,792 |
| 8. Commercial/Industrial Good Cents Building | 169 | 484 | 143 | 100 | 55 | 83 | 702 | 12 | 1,708 | 1,400 | 1,400 | 1,400 | 1,200 | 5,400 | 7,108 |
| 9. Commercial/Industrial Energy Audits & Tech. A: | 123 | 154 | 185 | 239 | 37 | 41 | 195 | 599 | 1,553 | 1,200 | 1,200 | 1,200 | 900 | 4,500 | 6,053 |
| 10. Common | 4,927 | 4,744 | 6,236 | 4,115 | 6,799 | 4,780 | 5,101 | 4,947 | 41,649 | 3,300 | 3,300 | 3,300 | 2,700 | 12,600 | 54,249 |
| 11. | | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 11,735 | 10,882 | 11,083 | 9,372 | 12,823 | 9,304 | 11,686 | 11,342 | 88,227 | 12,200 | 12,200 | 12,200 | 11,700 | 48,300 | 136,527 |
| 32. LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | | | |
| 33. RECOVERABLE CONSERVATION EXPENSES | 11,735 | 10,882 | 11,083 | 9,372 | 12,823 | 9,304 | 11,686 | 11,342 | 88,227 | 12,200 | 12,200 | 12,200 | 11,700 | 48,300 | 136,527 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 8 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 4 OF 5

| ACTUAL FOR MONTHS ESTIMATED FOR MONTHS | | January-00 September-00 | THROUGH THROUGH | August-00 December-00 | | | | | | | | | | |
|---|--|----------------------------|--------------------|--------------------------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|----------|
| | | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
| B. | CONSERVATION REVENUES | | | | | | | | | | | | | |
| 1. | RCS AUDIT FEES | | | | | | | | | | | | | |
| | a. | | | | | | | | | | | | | |
| | b. | | | | | | | | | | | | | |
| | c. | | | | | | | | | | | | | |
| 2. | CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES) | 9,899 | 10,213 | 8,105 | 8,308 | 9,033 | 12,068 | 12,633 | 12,571 | 11,915 | 9,634 | 8,114 | 9,223 | 121,716 |
| 3. | TOTAL REVENUES | 9,899 | 10,213 | 8,105 | 8,308 | 9,033 | 12,068 | 12,633 | 12,571 | 11,915 | 9,634 | 8,114 | 9,223 | 121,716 |
| 4. | PRIOR PERIOD TRUE-UP-ADJ NOT APPLICABLE TO PERIOD | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,849 | 1,850 | 22,189 |
| 5. | CONSERVATION REVENUES APPLICABLE TO PERIOD | 11,748 | 12,062 | 9,954 | 10,157 | 10,882 | 13,917 | 14,482 | 14,420 | 13,764 | 11,483 | 9,963 | 11,073 | 143,905 |
| 6. | CONSERVATION EXPENSES (FORM C-3, PAGE 3) | 11,735 | 10,882 | 11,083 | 9,372 | 12,823 | 9,304 | 11,686 | 11,342 | 12,200 | 12,200 | 12,200 | 11,700 | 136,527 |
| 7. | TRUE-UP THIS PERIOD | 13 | 1,180 | (1,129) | 785 | (1,941) | 4,613 | 2,796 | 3,078 | 1,564 | (717) | (2,237) | (627) | 7,378 |
| 8. | INTEREST PROVISION THIS PERIOD (C-3, PAGE 5) | 101 | 97 | 91 | 84 | 75 | 75 | 85 | 91 | 94 | 86 | 69 | 52 | 1,000 |
| 9. | TRUE-UP & INTEREST PROVISION | 22,189 | 20,454 | 19,882 | 16,995 | 16,015 | 12,300 | 15,139 | 16,171 | 17,491 | 17,300 | 14,820 | 10,803 | 22,189 |
| 9A. | DEFERRED TRUE-UP BEGINNING OF PERIOD | | | | | | | | | | | | | |
| 10. | PRIOR TRUE-UP COLLECTED (REFUNDED) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,849) | (1,850) | (22,189) |
| 11. | END OF PERIOD TOTAL NET TRUE- UP (SUM OF LINES 7, 8, 9, 10) | 20,454 | 19,882 | 16,995 | 16,015 | 12,300 | 15,139 | 16,171 | 17,491 | 17,300 | 14,820 | 10,803 | 8,378 | 8,378 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 9 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 5 OF 5

ACTUAL FOR MONTHS January-00 THROUGH August-00
ESTIMATED FOR MONTHS September-00 THROUGH December-00

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------|
| C INTEREST PROVISION | | | | | | | | | | | | | |
| 1 BEGINNING TRUE-UP (LINE B-9) | 22,189 | 20,454 | 19,882 | 16,995 | 16,015 | 12,300 | 15,139 | 16,171 | 17,491 | 17,300 | 14,820 | 10,803 | 8,378 |
| 2 ENDING TRUE-UP BEFORE INTEREST (LINE B7+B9+B10) | 20,353 | 19,785 | 16,904 | 15,931 | 12,225 | 15,064 | 16,086 | 17,400 | 17,206 | 14,734 | 10,734 | 8,326 | 7,378 |
| 3 TOTAL BEG. AND ENDING TRUE-UP | 42,542 | 40,239 | 36,786 | 32,926 | 28,240 | 27,364 | 31,225 | 33,571 | 34,697 | 32,034 | 25,554 | 19,129 | 15,756 |
| 4 AVERAGE TRUE-UP (LINE C-3 X 50 %) | 21,271 | 20,120 | 18,393 | 16,463 | 14,120 | 13,682 | 15,613 | 16,786 | 17,349 | 16,017 | 12,777 | 9,565 | 7,878 |
| 5 INTEREST RATE-FIRST DAY OF REPORTING BUSINESS MONTH | 5.60% | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | |
| 6 INTEREST RATE-FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% | |
| 7 TOTAL (LINE C-5 + C-6) | 11.40% | 11.60% | 11.87% | 12.25% | 12.75% | 13.15% | 13.08% | 12.98% | 12.96% | 12.96% | 12.96% | 12.96% | |
| 8 AVG INTEREST RATE (C-7 X 50%) | 5.70% | 5.80% | 5.94% | 6.13% | 6.38% | 6.58% | 6.54% | 6.49% | 6.48% | 6.48% | 6.48% | 6.48% | |
| 9 MONTHLY AVERAGE INTEREST RATE | 0.475% | 0.483% | 0.495% | 0.510% | 0.531% | 0.548% | 0.545% | 0.541% | 0.540% | 0.540% | 0.540% | 0.540% | |
| 10 INTEREST PROVISION (LINE C-4 X C-9) | 101 | 97 | 91 | 84 | 75 | 75 | 85 | 91 | 94 | 86 | 69 | 52 | 1,000 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 10 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
PAGE 1 OF 1

FOR THE PERIOD January-00 THROUGH December-01

| MONTH | KWH/THERM SALES (000) (NET OF 3RD PARTY) | CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES) | RATE |
|--------------|--|---|----------|
| 2000 JANUARY | 23,030 | 9,899 | ACTUAL |
| FEBRUARY | 23,761 | 10,213 | ACTUAL |
| MARCH | 18,854 | 8,105 | ACTUAL |
| APRIL | 19,329 | 8,308 | ACTUAL |
| MAY | 21,014 | 9,033 | ACTUAL |
| JUNE | 28,078 | 12,068 | ACTUAL |
| JULY | 29,392 | 12,633 | ACTUAL |
| AUGUST | 29,248 | 12,571 | ACTUAL |
| SEPTEMBER | 27,965 | 11,915 | 0.04300 |
| OCTOBER | 22,610 | 9,634 | 0.04300 |
| NOVEMBER | 19,044 | 8,114 | 0.04300 |
| DECEMBER | 21,647 | 9,223 | 0.04300 |
| SUB-TOTAL | 283,972 | 121,716 | |
| 2001 JANUARY | 24,900 | 13,915 | 0.055882 |
| FEBRUARY | 22,594 | 12,626 | 0.055882 |
| MARCH | 20,857 | 11,655 | 0.055882 |
| APRIL | 18,779 | 10,494 | 0.055882 |
| MAY | 20,360 | 11,378 | 0.055882 |
| JUNE | 25,944 | 14,498 | 0.055882 |
| JULY | 28,423 | 15,883 | 0.055882 |
| AUGUST | 29,099 | 16,261 | 0.055882 |
| SEPTEMBER | 29,662 | 16,576 | 0.055882 |
| OCTOBER | 24,011 | 13,418 | 0.055882 |
| NOVEMBER | 20,224 | 11,302 | 0.055882 |
| DECEMBER | 22,934 | 12,816 | 0.055882 |
| SUB-TOTAL | 287,787 | 160,822 | |
| TOTALS | 571,759 | 282,538 | |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 11 OF 40

**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 1 OF 9**

1. Residential Geothermal Heat Pump
2. GoodCents Home/Energy Star Program
3. GoodCents Energy Survey Program
4. GoodCents Loan Program
5. GoodCents Commercial Building Program
6. GoodCents Commercial Technical Assistance Program
7. Educational/Low Income
8. Educational/Affordable Housing Builders and Providers Program

EXHIBIT NO. _____

DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
PAGE 12 OF 40

**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 2 OF 9**

PROGRAM TITLE: Residential Geothermal Heat Pump Program

PROGRAM DESCRIPTION: The objective of the Residential Geothermal Heat Pump Program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of advanced and emerging geothermal systems. Geothermal heat pumps provide significant benefits to participating customers in the form of reduced operating costs and increased comfort levels, and are superior to other available heating and cooling technologies with respect to source efficiency and environmental impacts. FPUC's Geothermal Heat Pump Program is designed to overcome existing market barriers, specifically, lack of consumer awareness, knowledge, and acceptance of this technology.

This program will promote efficiency levels well above current market conditions, specifically those units with an Energy Efficiency Ratio (EER) of 13.0 or higher. According to the Department of Energy (DOE) geothermal technology is the most energy-efficient and environmentally clean space-conditioning system available today. Additionally, a recent DOE study indicates that geothermal systems have the lowest life-cycle cost of any HVAC system today.

PROGRAM PROJECTIONS: For January 2001 through December 2001: At this time no participation goals have been set. FPUC will educate consumers on geothermal technology and raise awareness of the availability, affordability, and improved customer satisfaction associated with these units.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$11,800.

PROGRAM SUMMARY: Even though there is no particular goal for this program we feel confident that by our efforts to promote this technology we will see a number of geothermal installations. We will educate contractors by offering Geothermal Certification classes and develop a network of installers in order to better promote this highly efficient heating and cooling source.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 3 OF 9**

PROGRAM TITLE: GoodCents Home/Energy Star Program

PROGRAM DESCRIPTION: The GoodCents Home Program has long been the standard for energy efficient construction in Northwest Florida and throughout other parts of the country where the GoodCents Program has been utilized by as many as 270 different utilities. For FPUC and our customers, GoodCents homes provides guidance concerning energy efficiency in new construction by promoting energy efficient home construction techniques by evaluating components in the categories of design and construction practices.

In an effort to further enhance the GoodCents Home Program and market it more efficiently and effectively, GoodCents signed a Memorandum of Understanding with the Department of Energy (DOE) and the Environmental Protection Agency (EPA). Since FPUC is a member of GoodCents this agreement provides the opportunity to offer the Energy Star Home Program to builders and customers and correlates the performance of GoodCents homes to the nationally recognized Energy Star efficiency label. In many cases, a standard GoodCents home will also qualify as an Energy Star Home. The GoodCents Home standards continue to exceed the minimum efficiency standards for new construction as set forth by the Florida Model Energy Code.

PROGRAM PROJECTION: For January 2001 through December 2001: The goal for the number of program participants for this period is 28.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$29,100.

PROGRAM SUMMARY: Through this program, participating customers will experience lower utility bills, increased comfort, and the eligibility to utilize energy efficient home mortgage products. We will educate and advertise these benefits to our customers and builders and continue to build a good working relationship with contractors.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 4 OF 9**

PROGRAM TITLE: GoodCents Energy Survey Program

PROGRAM DESCRIPTION: The objective of the GoodCents Energy Survey Program is to provide FPUC's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. FPUC views this program as a vehicle to promote the installation of cost-effective conservation features. During the survey process, the customer is provided with specific whole-house recommendations. Also during the survey process duct leakage will be addressed. If a problem is identified recommendations will be made for further analysis and repairs. Through follow-up survey work, FPUC monitors and tracks the installation of the cost-effective conservation features and/or duct leakage repairs.

The conservation measures, once implemented, also lower FPUC's energy requirements, as well as improve operating efficiencies. As a result, the increase in operating efficiencies provides for a reduction in weather-sensitive peak demand, as well as a reduction in energy consumption.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 150.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$27,500.

PROGRAM SUMMARY: This program provides participating customers with the information needed to determine which energy saving measures are best suited to their individual needs and requirements. We feel confident that by advertising the benefits of this program through bill stuffers, promotional materials, newspaper, and cable TV we will see a high participation level in this program.

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
PAGE 15 OF 40

**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 5 OF 9**

PROGRAM TITLE: GoodCents Loan Program

PROGRAM DESCRIPTION: The objective of the GoodCents Loan Program is to provide FPUC's residential customers a vehicle to encourage installation of energy conservation features in their homes. The GoodCents Loan Program provides financing for up to \$20,000 for a period of 12 years to customers that choose to install energy conservation features in their existing homes.

The program is designed to work in conjunction with FPUC's approved GoodCents Energy Survey Program. During the survey process, the customer is provided with specific whole-house recommendations. A FPUC representative will submit a completed loan application once the customer decides to install the conservation features. After the application has been approved, the customer will contact a contractor from the approved list of participating contractors, which is approved by FPUC. After the work is completed, an inspection is performed by FPUC to ensure all energy conservation features covered by the loan are installed. The increased operating efficiencies of the installed features provide a reduction in weather sensitive peak demand as well as a reduction in overall energy consumption.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 15.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$17,600.

PROGRAM SUMMARY: This program was designed to promote the efficient use of energy while maintaining and/or increasing the level of comfort, quality of service, and customer options. These factors are of paramount importance in order for any demand side program to be successful. This program, when implemented in conjunction with the GoodCents Energy Survey Program, not only emphasizes the importance of energy efficiency, but also responds to the needs of FPUC's customers whose satisfaction is essential in the overall success of our conservation program. By advertising in all medias and promoting this program during the survey process this should be a successful program.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 6 OF 9**

PROGRAM TITLE: GoodCents Commercial Building Program

PROGRAM DESCRIPTION: The commercial/industrial market is comprised of a wide range of diverse businesses with variable size and operational characteristics. The success of the Commercial/Industrial Good Cents Building program lies in its ability to address this diversity by focusing on the mutual characteristics of commercial buildings. The most common critical areas in commercial buildings that affect summer peak demand are the thermal efficiency of the building and HVAC equipment efficiency. The Commercial/Industrial GoodCents Building Program provides requirements for these areas that, if adhered to, will help reduce peak demand and energy consumption.

The promotion of the GoodCents Commercial Building Program through the years has featured a positive relationship with trade allies, the public, and local commercial/industrial customers. The program's design continues to be sufficiently flexible to allow an architect or designer to use initiative and ingenuity to achieve results that are meaningful to both the customer and FPUC.

To provide an accurate quantitative analysis of the kW and kWh savings due to the GoodCents Commercial Building Program, the GoodCents standards for average commercial buildings are compared to the Florida Model Energy Code. The features used to prepare the customer's analysis include: wall and ceiling R-values; glass area; description of glass; and equipment used in determining the kW and kWh differences for the two types of structures. The AXCESS - Energy Analysis Computer Program (AXCESS) is used to calculate the kW and kWh difference.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 5.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$19,200.

PROGRAM SUMMARY: The GoodCents Building Program is designed to ensure that buildings are constructed with energy efficiency levels above the Florida Model Energy Code standards. These standards include both HVAC efficiency and thermal envelope requirements. This program will be successful as FPUC continues its efforts in working with builders and architects.

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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 7 OF 9**

PROGRAM TITLE: GoodCents Commercial Technical Assistance Audit Program

PROGRAM DESCRIPTION: The GoodCents Commercial Technical Assistance Audit Program is an interactive program that provides commercial customers assistance in identifying advanced energy conservation opportunities. It is customized to meet the individual needs of large customers as required; therefore, it is an evolving program.

The Technical Assistance Audit process consists of an on-site review by FPUC Conservation Specialist of the customer's facility operation, equipment and energy usage pattern. The specialist identifies areas of potential reduction in kW demand and kWh consumption as well as identifying end-use technology opportunities. A technical evaluation is then performed which often includes performing an AXCESS simulation in order to ascertain an economic payback or life cycle cost analysis for various improvements to the facility. When necessary FPUC will subcontract the evaluation process to an independent engineering firm and/or contracting consultant.

PROGRAM PROJECTION: For January 2001 through December 2001: The goal for the number of program participants for this period is 17.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$17,200.

PROGRAM SUMMARY: In recent research of commercial/industrial customers, consistent response for areas of improvement from this class of customer include individualized attention and service in helping them improve their cost of operation and efficiency. We have built trusting relationships with many of these customers by educating them concerning new technologies and by offering expertise in energy conservation. The work we have done in this area will continue to benefit FPUC.

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**FLORIDA PUBLIC UTILITIES COMPANY
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PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 8 OF 9**

PROGRAM TITLE: Low Income Program

PROGRAM DESCRIPTION: FPUC presently has energy education programs that identify low cost and or no cost conservation measures. In order to better assist low-income customers in managing their energy purchases, the presentation and format of these energy education programs are tailored to the audience. These programs provide basic energy education, as well as inform the customers of other specific services, such as free energy surveys, that FPUC currently offers.

PROGRAM PROJECTION: For January 2001 through December 2001: There are no goals set for this program.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$1,300.

PROGRAM SUMMARY: This program will benefit Florida Public Utilities Company by providing opportunities to educate low-income customers on the benefits of an energy efficient home.

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**FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 9 OF 9**

PROGRAM TITLE: Affordable Housing Builders and Providers Program

PROGRAM DESCRIPTION: FPUC will identify the affordable housing builders within the service area and will encourage them to attend education seminars and workshops related to energy efficient construction, retrofit programs, financing programs, etc., and to participate in the GoodCents Home Program. FPUC will work with the Florida Energy Extension Service and other seminar sponsors to offer a minimum of two seminars and/or workshops per year. FPUC will work with all sponsors to reduce or eliminate attendance fees for affordable housing providers.

PROGRAM PROJECTION: For January 2001 through December 2001: There is no goal for this program.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$1,300.

PROGRAM SUMMARY: This program will provide FPUC the opportunity to educate contractors on the benefits of building a home to GoodCents standards as well as introduce new and innovative energy efficient building technology.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE C-1

PAGE 1 OF 1

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS January-01 THROUGH December-01

| | | |
|----|--|--------------------|
| 1. | TOTAL INCREMENTAL COSTS (SCHEDULE C-2,PAGE 1, LINE 33) | <u>177,163</u> |
| 2. | TRUE-UP (SCHEDULE C-3,PAGE 4,LINE 11) | <u>(21,918)</u> |
| 3. | TOTAL (LINE 1 AND LINE 2) | <u>155,245</u> |
| 4. | RETAIL KWH/THERM SALES | <u>413,263,000</u> |
| 5. | COST PER KWH/THERM | <u>0.00037566</u> |
| 6. | REVENUE TAX MULTIPLIER | <u>1.01597</u> |
| 7. | ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6) | <u>0.00038200</u> |
| 8. | CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH/THERM) | <u>0.00038</u> |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE C-2
PAGE 1 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS January-01 THROUGH December-01

| A. ESTIMATED EXPENSE BY PROGRAM | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|---------|
| 1. In Concert with the Environment (program eliminated) | | | | | | | | | | | | | 0 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | 0 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | 0 |
| 4. Residential Energy Audits | | | | | | | | | | | | | 0 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | 0 |
| 6. FPU Express | | | | | | | | | | | | | 0 |
| 7. Enhanced Good Cents Home | | | | | | | | | | | | | 0 |
| 8. Commercial/Industrial Good Cents Building | | | | | | | | | | | | | 0 |
| 9. Commercial/Industrial Energy Audits & Tech. Assit. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Common | 2,596 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 2,610 | 31,306 |
| 11. Residential Geothermal Heat Pump | 930 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 920 | 11,050 |
| 12. GoodCents Home/Energy Star | 4,080 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 48,850 |
| 13. GoodCents Energy Survey Program | 3,210 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 38,850 |
| 14. GoodCents Loan Program | 1,468 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 1,520 | 18,188 |
| 15. GoodCents Commercial Building | 784 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 770 | 9,254 |
| 16. GoodCents Commercial Tech. Assistance | 1,290 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 | 15,150 |
| 17. Low Income | 280 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 3,250 |
| 18. Affordavle Housing/Builders Program | 110 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 1,265 |
| 19. | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 14,748 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 177,163 |
| 32. LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| 33. RECOVERABLE CONSERVATION EXPENSES | 14,748 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 14,765 | 177,163 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE C-2
PAGE 2 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-01 THROUGH December-01

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|---|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| 1. In Concert with the Environment (program eliminated) | | | | | | | | | | | | | 0 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | 0 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | 0 |
| 4. Residential Energy Audits | | | | | | | | | | | | | 0 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | 0 |
| 6. FPU Express | | | | | | | | | | | | | 0 |
| 7. Enhanced Good Cents Home | | | | | | | | | | | | | 0 |
| 8. Commercial/Industrial Good Cents Building | | | | | | | | | | | | | 0 |
| 9. Commercial/Industrial Energy Audits & Tech. Assit. | | | | | | | | | | | | | 0 |
| 10. Common | 26,306 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,306 | 0 | 31,306 |
| 11. Residential Geothermal Heat Pump | 4,000 | 3,000 | 0 | 1,000 | 1,300 | 0 | 1,000 | 650 | 0 | 100 | 11,050 | 0 | 11,050 |
| 12. GoodCents Home/Energy Star | 13,000 | 20,000 | 0 | 500 | 2,000 | 0 | 8,500 | 2,000 | 0 | 2,850 | 48,850 | 0 | 48,850 |
| 13. GoodCents Energy Survey Program | 16,000 | 15,000 | 0 | 0 | 3,500 | 300 | 1,000 | 2,700 | 0 | 350 | 38,850 | 0 | 38,850 |
| 14. GoodCents Loan Program | 3,860 | 12,000 | 0 | 0 | 1,128 | 0 | 500 | 600 | 0 | 100 | 18,188 | 0 | 18,188 |
| 15. GoodCents Commercial Building | 2,000 | 500 | 0 | 3,500 | 1,054 | 0 | 650 | 200 | 0 | 1,350 | 9,254 | 0 | 9,254 |
| 16. GoodCents Commercial Tech. Assistance | 4,000 | 500 | 0 | 7,050 | 1,200 | 750 | 1,000 | 300 | 0 | 350 | 15,150 | 0 | 15,150 |
| 17. Low Income | 500 | 2,000 | 0 | 0 | 300 | 0 | 400 | 50 | 0 | 0 | 3,250 | 0 | 3,250 |
| 18. Affordable Housing/Builders Program | 500 | 425 | 0 | 0 | 140 | 0 | 200 | 0 | 0 | 0 | 1,265 | 0 | 1,265 |
| 19. | | | | | | | | | | | | | |
| 20. | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 70,166 | 53,425 | 5,000 | 12,050 | 10,622 | 1,050 | 13,250 | 6,500 | 0 | 5,100 | 177,163 | 0 | 177,163 |
| 32. LESS: BASE RATE RECOVERY | | | | | | | | | | | | | |
| 33. NET PROGRAM COSTS | 70,166 | 53,425 | 5,000 | 12,050 | 10,622 | 1,050 | 13,250 | 6,500 | 0 | 5,100 | 177,163 | 0 | 177,163 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

SCHEDULE C-2
PAGE 3 OF 3

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

ESTIMATED FOR MONTHS January-01 THROUGH December-01

| PROGRAM NAME: | | BEGINNING OF PERIOD | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---------------|--|------------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| 1. | INVESTMENT | | | | | | | | | | | | | | |
| 2. | DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. | DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. | CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. | LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. | NET INVESTMENT | | | | | | | | | | | | | | |
| 7. | AVERAGE NET INVESTMENT | | | | | | | | | | | | | | |
| 8. | RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. | EXPANSION FACTOR | | | | | | | | | | | | | | |
| 10. | RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 11. | TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT | | | | | | | | | | | | | | NONE |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1 OF 8

ACTUAL FOR MONTHS January-00 THROUGH August-00
ESTIMATED FOR MONTHS September-00 THROUGH December-00

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|--------------------------------------|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|--------|
| 1. In Concert with the Environment | | | | | | | | | | | | | |
| A. ACTUAL | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 181 | | 181 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| C. TOTAL | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 181 | | 181 |
| 2. Direct Leakage Repair | | | | | | | | | | | | | |
| A. ACTUAL | 2,454 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,516 | | 2,516 |
| B. ESTIMATED | 1,833 | 967 | 0 | 0 | 367 | 133 | 233 | (33) | 0 | 0 | 3,500 | | 3,500 |
| C. TOTAL | 4,287 | 1,029 | 0 | 0 | 367 | 133 | 233 | (33) | 0 | 0 | 6,016 | | 6,016 |
| 3. Residential Geothermal Heat Pump | | | | | | | | | | | | | |
| A. ACTUAL | 1,987 | 0 | 0 | 208 | 0 | 0 | 0 | 0 | 0 | 0 | 2,195 | | 2,195 |
| B. ESTIMATED | 833 | 333 | 0 | 0 | 400 | 0 | 0 | 101 | 433 | 0 | 2,100 | | 2,100 |
| C. TOTAL | 2,820 | 333 | 0 | 208 | 400 | 0 | 0 | 101 | 433 | 0 | 4,295 | | 4,295 |
| 4. Residential Energy Audits | | | | | | | | | | | | | |
| A. ACTUAL | 5,948 | 6,960 | 0 | 0 | 0 | 152 | 308 | 6 | 0 | 0 | 13,374 | | 13,374 |
| B. ESTIMATED | 2,833 | 1,967 | 0 | 500 | 400 | 187 | 333 | 500 | 0 | 0 | 6,700 | | 6,700 |
| C. TOTAL | 8,781 | 8,927 | 0 | 500 | 400 | 319 | 641 | 506 | 0 | 0 | 20,074 | | 20,074 |
| 5. Low Income Customer Energy Audits | | | | | | | | | | | | | |
| A. ACTUAL | 561 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 561 | | 561 |
| B. ESTIMATED | 833 | 333 | 0 | 0 | 400 | 133 | 0 | 301 | 0 | 0 | 2,000 | | 2,000 |
| C. TOTAL | 1,394 | 333 | 0 | 0 | 400 | 133 | 0 | 301 | 0 | 0 | 2,561 | | 2,561 |
| SUB-TOTAL ACTUAL | 11,131 | 7,022 | 0 | 208 | 0 | 152 | 308 | 6 | 0 | 0 | 18,827 | | 18,827 |
| SUB-TOTAL ESTIMATED | 6,332 | 3,600 | 0 | 500 | 1,567 | 433 | 566 | 869 | 433 | 0 | 14,300 | | 14,300 |
| LESS: INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| ACTUAL | | | | | | | | | | | | | |
| ESTIMATED | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | |
| NET PROGRAM COSTS | SEE PAGE 1A | | | | | | | | | | | | |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1A OF 5

ACTUAL FOR MONTHS
ESTIMATED FOR MONTHS

January-00
September-00

THROUGH
THROUGH

August-00
December-00

| PROGRAM NAME | LABOR & PAYROLL | ADVERTISING | LEGAL | OUTSIDE SERVICES | VEHICLE COST | MATERIALS & SUPPLIES | TRAVEL | GENERAL & ADMIN. | INCENTIVES | OTHER | SUB TOTAL | PROGRAM REVENUES | TOTAL |
|---|-----------------------|-------------|-------|---------------------|-----------------|----------------------------|--------|------------------------|------------|-------|--------------|---------------------|---------|
| 6. FPU Express | | | | | | | | | | | | | |
| A. ACTUAL | 1,541 | 1,698 | 0 | 0 | 0 | 153 | 0 | 2,004 | 0 | 0 | 5,394 | | 5,394 |
| B. ESTIMATED | 1,833 | 1,633 | 0 | 0 | 400 | 133 | 0 | 101 | 0 | 0 | 4,100 | | 4,100 |
| C. TOTAL | 3,374 | 3,329 | 0 | 0 | 400 | 286 | 0 | 2,105 | 0 | 0 | 9,494 | | 9,494 |
| 7. Enhanced Good Cents Home | | | | | | | | | | | | | |
| A. ACTUAL | 6,588 | 5,522 | 0 | 123 | 0 | 153 | 145 | 2,008 | 0 | 60 | 14,599 | | 14,599 |
| B. ESTIMATED | 2,833 | 2,333 | 0 | 0 | 400 | 133 | 1,133 | 268 | 0 | 0 | 7,100 | | 7,100 |
| C. TOTAL | 9,421 | 7,855 | 0 | 123 | 400 | 286 | 1,278 | 2,276 | 0 | 60 | 21,699 | | 21,699 |
| 8. Commercial/Industrial Good Cents Building | | | | | | | | | | | | | |
| A. ACTUAL | 3,373 | 0 | 0 | 420 | 22 | 153 | 109 | 718 | 0 | 0 | 4,793 | | 4,793 |
| B. ESTIMATED | 1,833 | 1,967 | 0 | 1,867 | 367 | 133 | 1,167 | (34) | 0 | 0 | 7,100 | | 7,100 |
| C. TOTAL | 5,206 | 1,967 | 0 | 2,087 | 389 | 286 | 1,276 | 682 | 0 | 0 | 11,893 | | 11,893 |
| 9. Commercial/Industrial Energy Audits & Tech. Assit. | | | | | | | | | | | | | |
| A. ACTUAL | 3,793 | 0 | 0 | 1,888 | 22 | 0 | 272 | 442 | 0 | 0 | 6,417 | | 6,417 |
| B. ESTIMATED | 1,833 | 1,633 | 0 | 1,867 | 367 | 133 | 333 | (66) | 0 | 0 | 5,900 | | 5,900 |
| C. TOTAL | 5,626 | 1,633 | 0 | 3,555 | 389 | 133 | 605 | 376 | 0 | 0 | 12,317 | | 12,317 |
| 10. Common | | | | | | | | | | | | | |
| A. ACTUAL | 17,376 | 100 | 5,585 | 828 | 6,360 | 406 | 2,370 | 6,746 | 0 | 260 | 40,031 | | 40,031 |
| B. ESTIMATED | 8,333 | 0 | 333 | 0 | 667 | 0 | 0 | 0 | 0 | 767 | 10,100 | | 10,100 |
| C. TOTAL | 25,709 | 100 | 5,918 | 828 | 7,027 | 406 | 2,370 | 6,746 | 0 | 1,027 | 50,131 | | 50,131 |
| TOTAL ACTUAL | 43,802 | 14,340 | 5,585 | 3,467 | 6,404 | 1,017 | 3,204 | 11,922 | 0 | 320 | 90,061 | 0 | 90,061 |
| TOTAL ESTIMATED | 22,997 | 11,166 | 333 | 3,834 | 3,788 | 965 | 3,198 | 1,138 | 433 | 767 | 48,600 | 0 | 48,600 |
| LESS: INCLUDED IN RATE BASE | | | | | | | | | | | | | |
| ACTUAL | | | | | | | | | | | | | |
| ESTIMATED | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | |
| NET PROGRAM COSTS | 66,799 | 25,506 | 5,918 | 7,301 | 10,172 | 1,982 | 8,403 | 13,080 | 433 | 1,087 | 138,661 | 0 | 138,661 |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

SCHEDULE C-3
 PAGE 2 OF 5

ACTUAL FOR MONTHS January-00 THROUGH August-00
 ESTIMATED FOR MONTHS September-00 THROUGH December-00

| | BEGINNING OF PERIOD | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|------------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| 1. INVESTMENT | | | | | | | | | | | | | | |
| 2. DEPRECIATION BASE | | | | | | | | | | | | | | |
| 3. DEPRECIATION EXPENSE | | | | | | | | | | | | | | |
| 4. CUMULATIVE INVESTMENT | | | | | | | | | | | | | | |
| 5. LESS: ACCUMULATED DEPRECIATION | | | | | | | | | | | | | | |
| 6. NET INVESTMENT | | | | | | | | | | | | | | |
| 7. AVERAGE NET INVESTMENT | | | | | | | | | | | | | | |
| 8. RETURN ON AVERAGE INVESTMENT | | | | | | | | | | | | | | |
| 9. EXPANSION FACTOR | | | | | | | | | | | | | | |
| 10. RETURN REQUIREMENTS | | | | | | | | | | | | | | |
| 11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT | | | | | | | | | | | | | | NONE |

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 3 OF 5

ACTUAL FOR MONTHS
ESTIMATED FOR MONTHS

January-00 THROUGH August-00
September-00 THROUGH December-00

| A. ESTIMATED EXPENSE BY PROGRAM | ACTUAL | | | | | | | | TOTAL | ESTIMATED | | | | TOTAL | GRAND |
|---|---------|----------|--------|-------|--------|--------|-------|--------|--------|-----------|---------|----------|----------|-----------|---------|
| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | ACTUAL | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | ESTIMATED | TOTAL |
| 1. In Concert with the Environment | 167 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 181 | 0 | 0 | 0 | 0 | 0 | 181 |
| 2. Direct Leakage Repair | 464 | 93 | 102 | 246 | 280 | 289 | 442 | 600 | 2,516 | 1,000 | 1,000 | 1,000 | 500 | 3,500 | 6,016 |
| 3. Residential Geothermal Heat Pump | 483 | 378 | 146 | 181 | 259 | 124 | 304 | 322 | 2,195 | 800 | 800 | 600 | 300 | 2,100 | 4,295 |
| 4. Residential Energy Audits | 1,275 | 1,812 | 2,760 | 809 | 1,999 | 1,933 | 980 | 2,026 | 13,374 | 1,600 | 1,600 | 1,600 | 1,900 | 6,700 | 20,074 |
| 5. Low Income Customer Energy Audits | 480 | 63 | 0 | 0 | 0 | 18 | 0 | 0 | 561 | 500 | 500 | 500 | 500 | 2,000 | 2,561 |
| 6. FPU Express | 613 | (78) | 892 | 181 | 137 | 3,757 | 656 | (506) | 5,394 | 1,100 | 1,100 | 1,100 | 800 | 4,100 | 9,494 |
| 7. Enhanced Good Cents Home | 982 | 1,802 | 1,506 | 889 | 1,806 | 3,231 | 2,208 | 2,211 | 14,599 | 1,900 | 1,900 | 1,900 | 1,400 | 7,100 | 21,699 |
| 8. Commercial/Industrial Good Cents Building | 629 | 999 | 804 | 372 | 428 | 548 | 354 | 659 | 4,793 | 1,900 | 1,900 | 1,900 | 1,400 | 7,100 | 11,893 |
| 9. Commercial/Industrial Energy Audits & Tech. As | 637 | 2,353 | 1,071 | 485 | 519 | 514 | 343 | 485 | 6,417 | 1,800 | 1,800 | 1,800 | 1,100 | 5,900 | 12,317 |
| 10. Common | 6,277 | 6,053 | 6,121 | 3,847 | 5,538 | 3,096 | 4,229 | 4,870 | 40,031 | 2,400 | 2,400 | 2,400 | 2,900 | 10,100 | 50,131 |
| 11. | | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | | |
| 15. | | | | | | | | | | | | | | | |
| 16. | | | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | | | |
| 18. | | | | | | | | | | | | | | | |
| 19. | | | | | | | | | | | | | | | |
| 31. TOTAL ALL PROGRAMS | 11,987 | 13,289 | 13,204 | 6,990 | 10,968 | 13,510 | 9,496 | 10,617 | 90,061 | 12,600 | 12,600 | 12,600 | 10,800 | 48,600 | 138,661 |
| 32. LESS AMOUNT INCLUDED IN RATE BASE | | | | | | | | | | | | | | | |
| 33. RECOVERABLE CONSERVATION EXPENSES | 11,987 | 13,289 | 13,204 | 6,990 | 10,968 | 13,510 | 9,496 | 10,617 | 90,061 | 12,600 | 12,600 | 12,600 | 10,800 | 48,600 | 138,661 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 28 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 4 OF 5

ACTUAL FOR MONTHS
ESTIMATED FOR MONTHS

January-00
September-00

THROUGH
THROUGH

August-00
December-00

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|----------|
| B. CONSERVATION REVENUES | | | | | | | | | | | | | |
| 1. RCS AUDIT FEES | | | | | | | | | | | | | |
| a. | | | | | | | | | | | | | |
| b. | | | | | | | | | | | | | |
| c. | | | | | | | | | | | | | |
| 2. CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES) | 9,033 | 9,928 | 9,253 | 8,268 | 10,566 | 10,780 | 11,573 | 11,386 | 10,067 | 8,722 | 7,442 | 8,123 | 115,141 |
| 3. TOTAL REVENUES | 9,033 | 9,928 | 9,253 | 8,268 | 10,566 | 10,780 | 11,573 | 11,386 | 10,067 | 8,722 | 7,442 | 8,123 | 115,141 |
| 4. PRIOR PERIOD TRUE-UP-ADJ NOT APPLICABLE TO PERIOD | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,611 | 3,616 | 43,337 |
| 5. CONSERVATION REVENUES APPLICABLE TO PERIOD | 12,644 | 13,539 | 12,864 | 11,879 | 14,177 | 14,391 | 15,184 | 14,997 | 13,678 | 12,333 | 11,053 | 11,739 | 158,478 |
| 6. CONSERVATION EXPENSES (FORM C-3, PAGE 3) | 11,987 | 13,289 | 13,204 | 6,990 | 10,968 | 13,510 | 9,496 | 10,617 | 12,600 | 12,600 | 12,600 | 10,800 | 138,661 |
| 7. TRUE-UP THIS PERIOD | 657 | 250 | (340) | 4,889 | 3,209 | 881 | 5,688 | 4,380 | 1,078 | (267) | (1,547) | 939 | 19,817 |
| 8. INTEREST PROVISION THIS PERIOD (C-3, PAGE 5) | 199 | 188 | 175 | 175 | 185 | 184 | 182 | 189 | 185 | 169 | 145 | 125 | 2,101 |
| 9. TRUE-UP & INTEREST PROVISION | 43,337 | 40,582 | 37,409 | 33,633 | 35,086 | 34,869 | 32,323 | 34,582 | 35,540 | 33,192 | 29,483 | 24,470 | 43,337 |
| 9A. DEFERRED TRUE-UP BEGINNING OF PERIOD | | | | | | | | | | | | | |
| 10. PRIOR TRUE-UP COLLECTED (REFUNDED) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,611) | (3,616) | (43,337) |
| 11. END OF PERIOD TOTAL NET TRUE- UP (SUM OF LINES 7, 8, 9, 10) | 40,582 | 37,409 | 33,633 | 35,086 | 34,869 | 32,323 | 34,582 | 35,540 | 33,192 | 29,483 | 24,470 | 21,918 | 21,918 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 29 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 5 OF 5

ACTUAL FOR MONTHS January-00 THROUGH August-00
ESTIMATED FOR MONTHS September-00 THROUGH December-00

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------|
| C. INTEREST PROVISION | | | | | | | | | | | | | |
| 1. BEGINNING TRUE-UP (LINE B-9) | 43,337 | 40,582 | 37,409 | 33,833 | 35,086 | 34,869 | 32,323 | 34,582 | 35,540 | 33,192 | 29,483 | 24,470 | 21,918 |
| 2. ENDING TRUE-UP BEFORE INTEREST (LINE B7+B9+B10) | 40,383 | 37,221 | 33,458 | 34,911 | 34,684 | 32,139 | 34,400 | 35,351 | 33,007 | 29,314 | 24,325 | 21,793 | 19,817 |
| 3. TOTAL BEG. AND ENDING TRUE-UP | 83,720 | 77,803 | 70,867 | 68,544 | 69,770 | 67,008 | 66,723 | 69,933 | 68,547 | 62,506 | 53,808 | 46,263 | 41,735 |
| 4. AVERAGE TRUE-UP (LINE C-3 X 50 %) | 41,860 | 38,902 | 35,434 | 34,272 | 34,885 | 33,504 | 33,362 | 34,967 | 34,274 | 31,253 | 26,904 | 23,132 | 20,868 |
| 5. INTEREST RATE-FIRST DAY OF REPORTING BUSINESS MONTH | 5.60% | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% |
| 6. INTEREST RATE-FIRST DAY OF SUBSEQUENT BUSINESS MONTH | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% |
| 7. TOTAL (LINE C-5 + C-6) | 11.40% | 11.60% | 11.87% | 12.25% | 12.75% | 13.15% | 13.08% | 12.98% | 12.96% | 12.96% | 12.96% | 12.96% | 12.96% |
| 8. AVG INTEREST RATE (C-7 X 50%) | 5.70% | 5.80% | 5.94% | 6.13% | 6.38% | 6.58% | 6.54% | 6.49% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% |
| 9. MONTHLY AVERAGE INTEREST RATE | 0.475% | 0.483% | 0.495% | 0.510% | 0.531% | 0.548% | 0.545% | 0.541% | 0.540% | 0.540% | 0.540% | 0.540% | 0.540% |
| 10. INTEREST PROVISION (LINE C-4 X C-9) | 199 | 188 | 175 | 175 | 185 | 184 | 182 | 189 | 185 | 169 | 145 | 125 | 2,101 |

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-2)
PAGE 30 OF 40

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
PAGE 1 OF 1

FOR THE PERIOD January-00 THROUGH December-01

| MONTH | KWH/THERM SALES (000) (NET OF 3RD PARTY) | CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES) | RATE |
|--------------|--|---|----------|
| 2000 JANUARY | 33,986 | 9,033 | ACTUAL |
| FEBRUARY | 37,359 | 9,928 | ACTUAL |
| MARCH | 34,817 | 9,253 | ACTUAL |
| APRIL | 31,111 | 8,268 | ACTUAL |
| MAY | 39,758 | 10,566 | ACTUAL |
| JUNE | 40,566 | 10,780 | ACTUAL |
| JULY | 43,549 | 11,573 | ACTUAL |
| AUGUST | 42,846 | 11,386 | ACTUAL |
| SEPTEMBER | 37,287 | 10,067 | 0.02700 |
| OCTOBER | 32,306 | 8,722 | 0.02700 |
| NOVEMBER | 27,563 | 7,442 | 0.02700 |
| DECEMBER | 30,085 | 8,123 | 0.02700 |
| SUB-TOTAL | 431,233 | 115,141 | |
| 2001 JANUARY | 35,402 | 13,298 | 0.037566 |
| FEBRUARY | 33,258 | 12,494 | 0.037566 |
| MARCH | 30,890 | 11,804 | 0.037566 |
| APRIL | 28,746 | 10,799 | 0.037566 |
| MAY | 30,781 | 11,563 | 0.037566 |
| JUNE | 36,262 | 13,622 | 0.037566 |
| JULY | 40,617 | 15,258 | 0.037566 |
| AUGUST | 41,072 | 15,429 | 0.037566 |
| SEPTEMBER | 40,022 | 15,035 | 0.037566 |
| OCTOBER | 34,613 | 13,003 | 0.037566 |
| NOVEMBER | 29,435 | 11,057 | 0.037566 |
| DECEMBER | 32,165 | 12,083 | 0.037566 |
| SUB-TOTAL | 413,263 | 155,245 | |
| TOTALS | 844,496 | 270,386 | |

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FLORIDA PUBLIC UTILITIES COMPANY
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 1 OF 9**

1. Residential Geothermal Heat Pump
2. GoodCents Home/Energy Star Program
3. GoodCents Energy Survey Program
4. GoodCents Loan Program
5. GoodCents Commercial Building Program
6. GoodCents Commercial Technical Assistance Program
7. Educational/Low Income
8. Educational/Affordable Housing Builders and Providers Program

EXHIBIT NO. _____

DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
PAGE 32 OF 40

**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 2 OF 9**

PROGRAM TITLE: Residential Geothermal Heat Pump Program

PROGRAM DESCRIPTION: The objective of the Residential Geothermal Heat Pump Program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of advanced and emerging geothermal systems. Geothermal heat pumps provide significant benefits to participating customers in the form of reduced operating costs and increased comfort levels, and are superior to other available heating and cooling technologies with respect to source efficiency and environmental impacts. FPUC's Geothermal Heat Pump Program is designed to overcome existing market barriers, specifically, lack of consumer awareness, knowledge, and acceptance of this technology.

This program will promote efficiency levels well above current market conditions, specifically those units with an Energy Efficiency Ratio (EER) of 13.0 or higher. According to the Department of Energy (DOE) geothermal technology is the most energy-efficient and environmentally clean space-conditioning system available today. Additionally, a recent DOE study indicates that geothermal systems have the lowest life-cycle cost of any HVAC system today.

PROGRAM PROJECTIONS: For January 2001 through December 2001: At this time no participation goals have been set. FPUC will educate consumers on geothermal technology and raise awareness of the availability, affordability, and improved customer satisfaction associated with these units.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$11,050.

PROGRAM SUMMARY: Even though there is no particular goal for this program we feel confident that by our efforts to promote this technology we will see a number of geothermal installations. We will educate contractors by offering Geothermal Certification classes and develop a network of installers in order to better promote this highly efficient heating and cooling source.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 3 OF 9**

PROGRAM TITLE: GoodCents Home/Energy Star Program

PROGRAM DESCRIPTION: The GoodCents Home Program has long been the standard for energy efficient construction in Northwest Florida and throughout other parts of the country where the GoodCents Program has been utilized by as many as 270 different utilities. For FPUC and our customers, GoodCents homes provides guidance concerning energy efficiency in new construction by promoting energy efficient home construction techniques by evaluating components in the categories of design and construction practices.

In an effort to further enhance the GoodCents Home Program and market it more efficiently and effectively, GoodCents signed a Memorandum of Understanding with the Department of Energy (DOE) and the Environmental Protection Agency (EPA). Since FPUC is a member of GoodCents this agreement provides the opportunity to offer the Energy Star Home Program to builders and customers and correlates the performance of GoodCents homes to the nationally recognized Energy Star efficiency label. In many cases, a standard GoodCents home will also qualify as an Energy Star Home. The GoodCents Home standards continue to exceed the minimum efficiency standards for new construction as set forth by the Florida Model Energy Code.

PROGRAM PROJECTION: For January 2001 through December 2001: The goal for the number of program participants for this period is 29.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$48,850.

PROGRAM SUMMARY: Through this program, participating customers will experience lower utility bills, increased comfort, and the eligibility to utilize energy efficient home mortgage products. We will educate and advertise these benefits to our customers and builders and continue to build a good working relationship with contractors.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 4 OF 9**

PROGRAM TITLE: GoodCents Energy Survey Program

PROGRAM DESCRIPTION: The objective of the GoodCents Energy Survey Program is to provide FPUC's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. FPUC views this program as a vehicle to promote the installation of cost-effective conservation features. During the survey process, the customer is provided with specific whole-house recommendations. Also during the survey process duct leakage will be addressed. If a problem is identified recommendations will be made for further analysis and repairs. Through follow-up survey work, FPUC monitors and tracks the installation of the cost-effective conservation features and/or duct leakage repairs.

The conservation measures, once implemented, also lower FPUC's energy requirements, as well as improve operating efficiencies. As a result, the increase in operating efficiencies provides for a reduction in weather-sensitive peak demand, as well as a reduction in energy consumption.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 150.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$38,850.

PROGRAM SUMMARY: This program provides participating customers with the information needed to determine which energy saving measures are best suited to their individual needs and requirements. We feel confident that by advertising the benefits of this program through bill stuffers, promotional materials, newspaper, and cable TV we will see a high participation level in this program.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 5 OF 9**

PROGRAM TITLE: GoodCents Loan Program

PROGRAM DESCRIPTION: The objective of the GoodCents Loan Program is to provide FPUC's residential customers a vehicle to encourage installation of energy conservation features in their homes. The GoodCents Loan Program provides financing for up to \$20,000 for a period of 12 years to customers that choose to install energy conservation features in their existing homes.

The program is designed to work in conjunction with FPUC's approved GoodCents Energy Survey Program. During the survey process, the customer is provided with specific whole-house recommendations. A FPUC representative will submit a completed loan application once the customer decides to install the conservation features. After the application has been approved, the customer will contact a contractor from the approved list of participating contractors, which is approved by FPUC. After the work is completed, an inspection is performed by FPUC to ensure all energy conservation features covered by the loan are installed. The increased operating efficiencies of the installed features provide a reduction in weather sensitive peak demand as well as a reduction in overall energy consumption.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 15.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$18,188.

PROGRAM SUMMARY: This program was designed to promote the efficient use of energy while maintaining and/or increasing the level of comfort, quality of service, and customer options. These factors are of paramount importance in order for any demand side program to be successful. This program, when implemented in conjunction with the GoodCents Energy Survey Program, not only emphasizes the importance of energy efficiency, but also responds to the needs of FPUC's customers whose satisfaction is essential in the overall success of our conservation program. By advertising in all medias and promoting this program during the survey process this should be a successful program.

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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 6 OF 9**

PROGRAM TITLE: GoodCents Commercial Building Program

PROGRAM DESCRIPTION: The commercial/industrial market is comprised of a wide range of diverse businesses with variable size and operational characteristics. The success of the Commercial/Industrial Good Cents Building program lies in its ability to address this diversity by focusing on the mutual characteristics of commercial buildings. The most common critical areas in commercial buildings that affect summer peak demand are the thermal efficiency of the building and HVAC equipment efficiency. The Commercial/Industrial GoodCents Building Program provides requirements for these areas that, if adhered to, will help reduce peak demand and energy consumption.

The promotion of the GoodCents Commercial Building Program through the years has featured a positive relationship with trade allies, the public, and local commercial/industrial customers. The program's design continues to be sufficiently flexible to allow an architect or designer to use initiative and ingenuity to achieve results that are meaningful to both the customer and FPUC.

To provide an accurate quantitative analysis of the kW and kWh savings due to the GoodCents Commercial Building Program, the GoodCents standards for average commercial buildings are compared to the Florida Model Energy Code. The features used to prepare the customer's analysis include: wall and ceiling R-values; glass area; description of glass; and equipment used in determining the kW and kWh differences for the two types of structures. The AXCESS - Energy Analysis Computer Program (AXCESS) is used to calculate the kW and kWh difference.

PROGRAM PROJECTIONS: For January 2001 through December 2001: The goal for the number of program participants for this period is 5.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for the period are \$9,254.

PROGRAM SUMMARY: The GoodCents Building Program is designed to ensure that buildings are constructed with energy efficiency levels above the Florida Model Energy Code standards. These standards include both HVAC efficiency and thermal envelope requirements. This program will be successful as FPUC continues its efforts in working with builders and architects.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 7 OF 9**

PROGRAM TITLE: GoodCents Commercial Technical Assistance Audit Program

PROGRAM DESCRIPTION: The GoodCents Commercial Technical Assistance Audit Program is an interactive program that provides commercial customers assistance in identifying advanced energy conservation opportunities. It is customized to meet the individual needs of large customers as required; therefore, it is an evolving program.

The Technical Assistance Audit process consists of an on-site review by FPUC Conservation Specialist of the customer's facility operation, equipment and energy usage pattern. The specialist identifies areas of potential reduction in kW demand and kWh consumption as well as identifying end-use technology opportunities. A technical evaluation is then performed which often includes performing an AXCESS simulation in order to ascertain an economic payback or life cycle cost analysis for various improvements to the facility. When necessary FPUC will subcontract the evaluation process to an independent engineering firm and/or contracting consultant.

PROGRAM PROJECTION: For January 2001 through December 2001: The goal for the number of program participants for this period is 17.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$15,150.

PROGRAM SUMMARY: In recent research of commercial/industrial customers, consistent response for areas of improvement from this class of customer include individualized attention and service in helping them improve their cost of operation and efficiency. We have built trusting relationships with many of these customers by educating them concerning new technologies and by offering expertise in energy conservation. The work we have done in this area will continue to benefit FPUC.

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FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 8 OF 9**

PROGRAM TITLE: Low Income Program

PROGRAM DESCRIPTION: FPUC presently has energy education programs that identify low cost and or no cost conservation measures. In order to better assist low-income customers in managing their energy purchases, the presentation and format of these energy education programs are *tailored to the audience*. These programs provide basic energy education, as well as inform the customers of other specific services, such as free energy surveys, that FPUC currently offers.

PROGRAM PROJECTION: For January 2001 through December 2001: There are no goals set for this program.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$3,250.

PROGRAM SUMMARY: This program will benefit Florida Public Utilities Company by providing opportunities to educate low-income customers on the benefits of an energy efficient home.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 9 OF 9**

PROGRAM TITLE: Affordable Housing Builders and Providers Program

PROGRAM DESCRIPTION: FPUC will identify the affordable housing builders within the service area and will encourage them to attend education seminars and workshops related to energy efficient construction, retro-fit programs, financing programs, etc., and to participate in the GoodCents Home Program. FPUC will work with the Florida Energy Extension Service and other seminar sponsors to offer a minimum of two seminars and/or workshops per year. FPUC will work with all sponsors to reduce or eliminate attendances fees for affordable housing providers.

PROGRAM PROJECTION: For January 2001 through December 2001: There is no goal for this program.

PROGRAM FISCAL EXPENDITURES: For January 2001 through December 2001: Projected expenses for this period are \$1,265.

PROGRAM SUMMARY: This program will provide FPUC the opportunity to educate contractors on the benefits of building a home to GoodCents standards as well as introduce new and innovative energy efficient building technology.

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FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
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|-----------------|--|---------|
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| CT-6 | Program Descriptions and Progress Reports | 12 - 28 |

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000002-EG EXHIBIT NO. 5
COMPANY/ Neyman
WITNESS: 11-20-00
DATE

**GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY
ADJUSTED NET TRUE-UP
For the Period: January, 1999 Through December, 1999**

| | <u>\$</u> | <u>\$</u> |
|--|----------------|-----------------------|
| Actual | | |
| 1. Principal | (684,965) | |
| 2. Interest | <u>(872)</u> | |
| Actual Under Recovery Ending Balance | | (685,837) |
| Estimated/Actual Revised November 19, 1999 | | |
| 3. Principal | (899,962) | |
| 4. Interest | <u>(3,696)</u> | |
| 5. Total Estimated/Actual Under Recovery | | <u>(903,658)</u> |
| 6. Adjusted Net True-up, Amount to be Refunded | | <u><u>217,821</u></u> |

**GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY
ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL Vs ESTIMATED**

For the Period: January, 1999 Through December, 1999

| | <u>Actual</u> | <u>Est/Actual</u> | <u>Difference</u> |
|--------------------------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ |
| 1. Depreciation & Return | 122,388.40 | 127,685 | (5,296.60) |
| 2. Payroll & Benefits | 1,325,215.40 | 1,381,236 | (56,020.60) |
| 3. Materials & Supplies | 1,350,184.28 | 1,300,345 | 49,839.28 |
| 4. Outside Services | - | 0 | 0.00 |
| 5. Advertising | 186,024.33 | 299,041 | (113,016.67) |
| 6. Incentives | - | 0 | 0.00 |
| 7. Adjustments | (19,924.22) | 0 | (19,924.22) |
| 8. Other | <u>-</u> | <u>0</u> | <u>0.00</u> |
| 9. SUBTOTAL | 2,963,888.19 | 3,108,307 | (144,418.81) |
| 10. Program Revenues | <u>1,991.90</u> | <u>4,530</u> | <u>(2,538.10)</u> |
| 11. TOTAL PROGRAM COSTS | <u>2,961,896.29</u> | <u>3,103,777</u> | <u>(141,880.71)</u> |
| 12. Less: Payroll Adjustment | - | 0 | 0.00 |
| 13. Amounts Inc. in Base Rate | <u>-</u> | <u>0</u> | <u>0.00</u> |
| 14. Conservation Adjustment Revenues | <u>1,906,253.18</u> | <u>1,833,137.31</u> | <u>73,115.87</u> |
| 15. Rounding Adjustment | <u>1,906,253.00</u> | <u>1,833,137</u> | <u>73,116</u> |
| 16. True-up Before Adjustment | (1,055,643) | (1,270,640) | 214,997 |
| 17. Interest Provision | (872) | (3,696) | 2,824 |
| 18. Prior Period True-up | 370,678 | 370,678 | 0 |
| 19. Other | <u>-</u> | <u></u> | <u>0</u> |
| 20. End of Period True-up | <u>(685,837.00)</u> | <u>(903,658)</u> | <u>217,821</u> |

GULF POWER COMPANY

CONSERVATION COSTS Per PROGRAM
VARIANCE ACTUAL Vs ESTIMATED/ACTUAL
For the Period: January, 1999 Through December, 1999

| | Depre/Amort & Return | Payroll & Benefits | Materials & Expenses | Advertising | Incentives | Outside Services | Adjustments | Other | Sub-Total | Program Revenues | Total |
|------------------------------------|-------------------------|--------------------------|----------------------------|--------------|------------|---------------------|-------------|-------|--------------|---------------------|--------------|
| 1. Residential Energy Audit | 0.00 | (16,963.47) | 17,014.12 | 39,774.37 | 0.00 | 0.00 | 0.00 | 0.00 | 39,825.02 | 0.00 | 39,825.02 |
| 2. Gulf Express | 0.00 | 100.17 | (11,455.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,355.25) | 0.00 | (11,355.25) |
| 3. In Concert with the Environment | 0.00 | 7,290.68 | 920.33 | 0.00 | 0.00 | 0.00 | (8,211.00) | 0.00 | 0.01 | 0.00 | 0.01 |
| 4. Good Cents Environmental | 0.00 | 0.00 | 42.00 | 0.00 | 0.00 | 0.00 | (42.22) | 0.00 | (0.22) | 0.00 | (0.22) |
| 5. Duct Leakage | 0.00 | 0.06 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.41 | 0.00 | 0.41 |
| 6. Geothermal Heat Pump | 0.00 | (62,468.22) | 27,738.41 | (70,798.04) | 0.00 | 0.00 | (10,520.00) | 0.00 | (116,047.85) | 0.00 | (116,047.85) |
| 7. Advanced Energy Management | (5,289.98) | (18,202.92) | 103,564.68 | 2,160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 82,231.78 | (2,538.10) | 84,769.88 |
| 8. Comm/Ind Good Cents Building | 0.00 | 95,893.68 | 9,047.77 | (25,125.00) | 0.00 | 0.00 | (225.00) | 0.00 | 79,591.45 | 0.00 | 79,591.45 |
| 9. Comm/Ind E.A. & T.A.A. | 0.00 | (60,695.63) | (2,268.82) | (9,028.00) | 0.00 | 0.00 | (926.00) | 0.00 | (72,908.45) | 0.00 | (72,908.45) |
| 10. Commercial Mail In Audit | 0.00 | 1,402.15 | (11,125.15) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,723.00) | 0.00 | (9,723.00) |
| 11. Solar for Schools | 0.00 | (1,331.53) | (10,165.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,496.90) | 0.00 | (11,496.90) |
| 12. Research & Development | (6.62) | 0.00 | (82,475.56) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (82,482.18) | 0.00 | (82,482.18) |
| 13. Gas Research & Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14. Residential Mail In Audit | 0.00 | (1,045.57) | 8,991.94 | (50,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | (42,053.63) | 0.00 | (42,053.63) |
| 15. Total | (5,296.60) | (58,020.60) | 49,839.28 | (113,016.67) | 0.00 | 0.00 | (19,924.22) | 0.00 | (144,418.81) | (2,538.10) | (141,880.71) |

GULF POWER COMPANY

CONSERVATION COSTS Per PROGRAM
ACTUAL EXPENSES
For the Period: January, 1999 Through December, 1999

| Actual | Depre/Amort & Return | Payroll & Benefits | Materials & Expenses | Advertising | Incentives | Outside Services | Adjustments | Other | Sub-Total | Program Revenues | Total |
|---|-------------------------|-----------------------|-------------------------|-------------|------------|---------------------|-------------|-------|--------------|---------------------|--------------|
| 1. Residential Energy Audit | 0.00 | 236,355.53 | 38,597.12 | 140,274.37 | | 0.00 | 0.00 | | 415,227.02 | 0.00 | 415,227.02 |
| 2. Gulf Express | 0.00 | 3,592.17 | (4,555.42) | | | | 0.00 | | (963.25) | 0.00 | (963.25) |
| 3. In Concert with the Environment | 0.00 | 7,290.68 | 920.33 | | | | (8,211.00) | | 0.01 | 0.00 | 0.01 |
| 4. Good Cents Environmental | 0.00 | 0.00 | | | | | (42.22) | | (42.22) | 0.00 | (42.22) |
| 5. Duct Leakage | 0.00 | 197.06 | 25.35 | | | | | | 222.41 | 0.00 | 222.41 |
| 6. Geothermal Heat Pump | 0.00 | 82,286.78 | 97,415.41 | 40,889.96 | | | (10,520.00) | | 210,072.15 | 0.00 | 210,072.15 |
| 7. Advanced Energy Management | 118,069.02 | 204,006.08 | 991,907.68 | 3,888.00 | | | | | 1,317,860.78 | 1,991.90 | 1,315,868.88 |
| 8. Comm/Ind Good Cents Building | 0.00 | 243,759.68 | 30,883.77 | | | | (225.00) | | 274,418.45 | 0.00 | 274,418.45 |
| 9. Comm/Ind E.A. & T.A.A. | 0.00 | 470,968.37 | 75,564.18 | 972.00 | | | (926.00) | | 546,568.55 | 0.00 | 546,568.55 |
| 10. Commercial/Industrial Mail In Audit | 0.00 | 26,777.15 | 53,874.85 | | | | | | 80,652.00 | 0.00 | 80,652.00 |
| 11. Solar for Schools | 0.00 | 4,756.47 | (9,665.37) | | | | | | (4,908.90) | 0.00 | (4,908.90) |
| 12. Research & Development | | | | | | | | | | | |
| End Use Profiling | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Geothermal Heat pump | 0.00 | | | | | | | | 0.00 | | 0.00 |
| FCG | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Desiccant Dehum. H. P. | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Energy Education | 4,145.25 | | 41,814.64 | | | | | | 45,959.89 | | 45,959.89 |
| Commercial Technology | 184.13 | | 13,855.81 | | | | | | 14,039.94 | | 14,039.94 |
| PJC | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Closed Loop (Dentist) | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Sleep Inn | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Van Norman | 0.00 | | 81.90 | | | | | | 81.90 | | 81.90 |
| Shores | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Switley | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Stinky Loop | 0.00 | | | | | | | | 0.00 | | 0.00 |
| GCOC | 0.00 | | | | | | | | 0.00 | | 0.00 |
| H2O Pur. | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Joe Ridge | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Jim Day | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Burger King | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Dr. Taylor (Dentist) | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Bay Co. Schools | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Low Income Multi-Family | 0.00 | | | | | | | | 0.00 | | 0.00 |
| MIOX | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Dunes | 0.00 | | 87.12 | | | | | | 87.12 | | 87.12 |
| Solar Light | 0.00 | | | | | | | | 0.00 | | 0.00 |
| Days Inn | 0.00 | | 8,000.00 | | | | | | 8,000.00 | | 8,000.00 |
| Hampton | 0.00 | | 1,326.25 | | | | | | 1,326.25 | | 1,326.25 |
| Boardwalk | 0.00 | | 58.72 | | | | | | 58.72 | | 58.72 |
| Total | 4,329.38 | 0.00 | 65,224.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,553.82 | | 69,553.82 |
| 13. Gas Research & Development | 0.00 | | | | | | | | 0.00 | 0.00 | 0.00 |
| 14. Residential Mail In Audit | 0.00 | 45,235.43 | 9,991.94 | | | | | | 55,227.37 | 0.00 | 55,227.37 |
| 15. Total | 122,388.40 | 1,325,215.40 | 1,350,184.28 | 186,024.33 | 0.00 | 0.00 | (19,924.22) | 0.00 | 2,963,888.19 | 1,991.90 | 2,961,896.29 |

CONSERVATION COSTS Per PROGRAM
SUMMARY OF ACTUAL EXPENSES BY PROGRAM MONTH
For the Period: January, 1999 Through December, 1999

Florida Public Service Commission
Docket No. 000002-EG
GULF POWER COMPANY
Witness: Margaret D. Neyman
Exhibit No. _____ (MDN-1)
Schedule CT-3
Page 3 of 5

GULF POWER COMPANY
ENERGY CONSERVATION ADJUSTMENT
For the Period: January, 1999 through December, 1999

| Conservation Revenues | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUDIT ADJUSTMENTS | AUGUST | In Concert w Env & Adv Energy Mgmt | SEPTEMBER | GEOTHERMAL REBATE | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|-------------|--|--------------|----------------------|--------------|--------------|--------------|--------------|
| 1. a. Residential Conservation Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | 1,054.48 | | 286.05 | 261.13 | 390.24 | 1,991.90 |
| b. (Other Fees) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| c. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Conservation Adjustment Revenues | 142,193.18 | 116,352.74 | 123,556.32 | 136,795.97 | 153,212.73 | 176,330.09 | 197,779.92 | | 205,229.09 | | 177,653.12 | | 145,436.62 | 124,280.99 | 207,432.41 | 1,906,253.18 |
| 3. Total Revenues | 142,193.18 | 116,352.74 | 123,556.32 | 136,795.97 | 153,212.73 | 176,330.09 | 197,779.92 | 0.00 | 205,229.09 | 0.00 | 178,707.60 | 0.00 | 145,722.67 | 124,542.12 | 207,822.65 | 1,906,245.08 |
| 4. Adjustment not Applicable to Period - Prior True Up | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | | 65,560.25 | | 65,560.25 | | 65,560.25 | 65,560.25 | 65,560.25 | 786,723.00 |
| 5. Conservation Revenues Applicable to Period | 207,753.43 | 181,912.99 | 189,116.57 | 202,356.22 | 218,772.98 | 241,890.34 | 263,340.17 | 0.00 | 270,789.34 | 0.00 | 244,267.85 | 0.00 | 211,282.92 | 190,102.37 | 273,382.90 | 2,694,968.08 |
| 6. Conservation Expenses (Form CT-3 Page 8) | 162,512.08 | 201,073.92 | 225,020.22 | 193,327.93 | 156,745.17 | 217,032.65 | 254,789.94 | (3,713.22) | 298,435.72 | 67,879.34 | 289,047.76 | (8,000.00) | 238,767.28 | 285,650.03 | 385,319.37 | 2,963,888.19 |
| 7. True Up this Period (Line 5 minus Line 6) | 45,241.35 | (19,160.93) | (35,903.65) | 9,028.29 | 62,027.81 | 24,857.69 | 8,550.23 | 3,713.22 | (27,646.38) | (67,879.34) | (44,779.91) | 8,000.00 | (27,484.36) | (95,547.66) | (111,936.47) | (268,920.11) |
| 8. Interest Provision this Period (Page 10, Line 10) | 1,458.60 | 1,245.56 | 882.23 | 562.63 | 442.39 | 364.44 | 168.56 | 274.85 | (135.00) | 279.34 | (887.67) | 448.06 | (1,301.75) | (1,912.82) | (2,761.15) | (871.93) |
| 9. True Up & Interest Provision Beginning of Month | 370,877.64 | 351,817.34 | 268,341.72 | 167,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | 11,521.09 | 15,508.96 | (77,832.67) | (145,432.67) | (256,660.50) | (248,212.44) | (342,558.80) | (505,579.53) | 370,877.64 |
| 10. Prior True Up Collected or Refunded | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | | (65,560.25) | | (65,560.25) | | (65,560.25) | (65,560.25) | (65,560.25) | (786,723.00) |
| 11. End of Period - Net True Up | 351,817.34 | 286,341.72 | 167,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | 11,521.09 | 15,508.96 | (77,832.67) | (145,432.67) | (256,660.50) | (248,212.44) | (342,558.80) | (505,579.53) | (685,837.40) | (685,837.40) |

GULF POWER COMPANY
COMPUTATION OF INTEREST EXPENSE
ENERGY CONSERVATION ADJUSTMENT
For the Period: January, 1999 through December, 1999

| Interest Provision | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUDIT ADJUSTMENTS | AUGUST | In Concert w Env. & Adv Energy Mgmt. | SEPTEMBER | Geothermal Rebate | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---|------------|------------|------------|------------|------------|------------|-----------|----------------------|-------------|--|--------------|----------------------|--------------|--------------|----------------|----------|
| 1. Beginning True up Amount | 370,677.64 | 351,817.34 | 268,341.72 | 187,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | | 15,508.96 | | (145,432.67) | | (248,212.44) | (342,558.80) | (505,579.53) | |
| 2. Ending True up before Interest | 350,358.74 | 267,096.16 | 166,877.82 | 111,228.09 | 108,258.28 | 87,998.11 | 11,352.53 | | (77,697.67) | | (255,772.83) | | (341,257.05) | (503,666.71) | (683,076.25) | |
| 3. Total beginning & ending | 721,036.38 | 618,913.50 | 435,219.54 | 278,988.14 | 220,049.00 | 176,698.78 | 79,715.08 | | (62,188.71) | | (401,205.50) | | (589,469.49) | (846,225.51) | (1,188,655.78) | |
| 4. Average True up Amount | 360,518.19 | 309,456.75 | 217,609.77 | 139,494.07 | 110,024.50 | 88,349.39 | 39,857.54 | | (31,094.35) | | (200,602.75) | | (294,734.75) | (423,112.76) | (594,327.89) | |
| 5. Interest Rate First Day Reporting Business Month | 4.9000 | 4.8100 | 4.8500 | 4.8800 | 4.8000 | 4.8500 | 5.0500 | | 5.1000 | | 5.3200 | | 5.3000 | 5.3000 | 5.5500 | |
| 6. Interest Rate First Day Subsequent Business Month | 4.8100 | 4.8500 | 4.8800 | 4.8000 | 4.8500 | 5.0500 | 5.1000 | | 5.3200 | | 5.3000 | | 5.3000 | 5.5500 | 5.6000 | |
| 7. Total of Lines 5 and 6 | 9.7100 | 9.6600 | 9.7300 | 9.6800 | 9.6500 | 9.9000 | 10.1500 | | 10.4200 | | 10.6200 | | 10.6000 | 10.8500 | 11.1500 | |
| 8. Average Interest rate (50% of Line 7) | 4.8550 | 4.8300 | 4.8650 | 4.8400 | 4.8250 | 4.9500 | 5.0750 | | 5.2100 | | 5.3100 | | 5.3000 | 5.4250 | 5.5750 | |
| 9. Monthly Average Interest Rate Line 8 x 12 | 0.004046 | 0.004025 | 0.004054 | 0.004033 | 0.004021 | 0.004125 | 0.004229 | | 0.004342 | | 0.004425 | | 0.004417 | 0.004521 | 0.004646 | |
| 10. Interest Provision (line 4 X 9) | 1,458.60 | 1,245.56 | 882.23 | 562.63 | 442.39 | 364.44 | 168.56 | 274.65 | (135.00) | 279.34 | (887.67) | 448.06 | (1,301.75) | (1,912.82) | (2,761.15) | (871.93) |

GULF POWER COMPANY
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Energy Education
For the Period January, 1999 Through December, 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----------|--|---------------------|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|----------|
| 1. | Investments (Net of Retirements) | | | | | | | | | | | | | | 0 |
| 2. | Amortization Base | | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 3. | Amortization Expense (A) | | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 3,019.80 |
| 4. | Cumulative Investment | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 5. | Less: Accumulated Amortization | 9,060 | 9,312 | 9,563 | 9,815 | 10,067 | 10,318 | 10,570 | 10,822 | 11,073 | 11,325 | 11,577 | 11,828 | 12,080 | |
| 6. | Net Investment | 12,079 | 11,827 | 11,576 | 11,324 | 11,072 | 10,821 | 10,569 | 10,317 | 10,066 | 9,814 | 9,563 | 9,311 | 9,059 | |
| 7. | Average Net Investment | | 11,953 | 11,702 | 11,450 | 11,198 | 10,947 | 10,695 | 10,443 | 10,192 | 9,940 | 9,688 | 9,437 | 9,185 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8664% | 0.8664% | |
| 9. | Return Requirement on Average Net Investment | | 106.45 | 104.22 | 101.98 | 99.74 | 97.50 | 95.26 | 93.01 | 90.77 | 88.53 | 86.28 | 81.95 | 79.76 | 1,125.45 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 358.10 | 355.87 | 353.63 | 351.39 | 349.15 | 346.91 | 344.66 | 342.42 | 340.18 | 337.93 | 333.60 | 331.41 | 4,145.25 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period
(B) Revenue Requirement Return is 10.6872% Jan - Oct 1999
Revenue Requirement Return is 10.4209% Nov 1999 forward

8

GULF POWER COMPANY
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Commercial Technology
For the Period January, 1999 Through December, 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----------|--|---------------------|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|--------|
| 1. | Investments (Net of Retirements) | | | | | | | | | | | | | | 0 |
| 2. | Amortization Base | | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | |
| 3. | Amortization Expense (A) | | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 134.16 |
| 4. | Cumulative Investment | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | |
| 5. | Less: Accumulated Amortization | 403 | 414 | 425 | 437 | 448 | 459 | 470 | 481 | 492 | 504 | 515 | 526 | 537 | |
| 6. | Net Investment | 536 | 525 | 514 | 502 | 491 | 480 | 469 | 458 | 447 | 435 | 424 | 413 | 402 | |
| 7. | Average Net Investment | | 530.41 | 519.23 | 508.05 | 496.87 | 485.69 | 474.51 | 463.33 | 452.15 | 440.97 | 429.79 | 418.61 | 407.43 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 4.72 | 4.63 | 4.53 | 4.43 | 4.33 | 4.23 | 4.13 | 4.03 | 3.93 | 3.83 | 3.64 | 3.54 | 49.97 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 15.90 | 15.81 | 15.71 | 15.61 | 15.51 | 15.41 | 15.31 | 15.21 | 15.11 | 15.01 | 14.82 | 14.72 | 184.13 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period
(B) Revenue Requirement Return is 10.6872% Jan - Oct 1999
Revenue Requirement Return is 10.4209% Nov 1999 forward

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Advanced Energy Management (Good Cents Select)
For the Period January, 1999 Through December, 1999

| Line No. | Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----------|--|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| 1. | Investments (Net of Retirements) | 1,057,085.54 | | | 12,860.01 | 3,611.49 | | | 34.57 | | (16.36) | (2.19) | 170,820.95 | 97,943.57 | |
| 2. | Amortization Base | | 1,057,085.54 | 1,057,085.54 | 1,069,945.55 | 1,073,557.04 | 1,073,557.04 | 1,073,557.04 | 1,073,591.61 | 1,073,591.61 | 1,073,575.26 | 1,073,573.07 | 1,244,394.02 | 671,168.80 | |
| 3. | Amortization Expense (A) | | - | - | - | - | - | - | - | - | - | - | - | 1,555.49 | 1,555.49 |
| 4. | Cumulative Investment | 1,057,085.54 | 1,057,085.54 | 1,057,085.54 | 1,069,945.55 | 1,073,557.04 | 1,073,557.04 | 1,073,557.04 | 1,073,591.61 | 1,073,591.61 | 1,073,575.26 | 1,073,573.07 | 1,244,394.02 | 1,342,337.59 | |
| 5. | Less: Accumulated Amortization | | - | - | - | - | - | - | - | - | - | - | - | 1,555.49 | |
| 6. | Net Investment | 1,057,085.54 | 1,057,085.54 | 1,057,085.54 | 1,069,945.55 | 1,073,557.04 | 1,073,557.04 | 1,073,557.04 | 1,073,591.61 | 1,073,591.61 | 1,073,575.26 | 1,073,573.07 | 1,244,394.02 | 1,340,782.10 | |
| 7. | Average Net Investment | | 1,057,085.54 | 1,057,085.54 | 1,063,515.55 | 1,071,751.30 | 1,073,557.04 | 1,073,557.04 | 1,073,574.33 | 1,073,591.61 | 1,073,583.44 | 1,073,574.17 | 1,158,983.55 | 1,292,588.06 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8906% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 9,414.40 | 9,414.40 | 9,471.67 | 9,545.02 | 9,561.10 | 9,561.10 | 9,561.25 | 9,561.41 | 9,561.41 | 9,561.35 | 10,064.61 | 11,225.81 | 116,503.53 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 9,414.40 | 9,414.40 | 9,471.67 | 9,545.02 | 9,561.10 | 9,561.10 | 9,561.25 | 9,561.41 | 9,561.41 | 9,561.35 | 10,064.61 | 12,781.30 | 118,059.02 |

Notes:

- (A) AEM Property Additions Depreciated at 3% per year
(B) Revenue Requirement Return is 10.6872% Jan - Oct 1999
Revenue Requirement Return is 10.4209% Nov 1999 forward

| | | |
|---------------------|----------|-----------|
| As booked | 9,322.92 | 13,523.00 |
| November Correction | | |
| Booked in December | (741.69) | 741.70 |

GULF POWER COMPANY

Reconciliation and Explanation of
Differences Between Filing and FPSC Audit
Report for Months, January, 1999 through December, 1999

(If no differences exist, please state.)

NO DIFFERENCES

Program Description and Progress

Program Title: Residential Energy Audits

Program Description: This program consists of two types of audits: (1) Class A Energy Conservation Audits and (2) Centsable Energy Checks, a walk-through audit. Both of these audits are performed on-site and involve assisting the customer in upgrading the thermal and equipment efficiencies in their homes as well as lifestyle measures and low or no cost improvements.

Program Accomplishments: 2,000 residential energy audits were forecasted to be completed compared to 1,103 actual audits completed for a difference of 897 audits under projection.

Program Fiscal Expenditures: Forecasted expenses were \$375,402 compared to actual expenses of \$415,227 resulting in a deviation of \$39,825 over budget. The deviation is the result of additional advertising and materials needed for each of the audits.

Program Progress Summary: Since the approval of this program Gulf has performed 126,610 residential energy audits. This is a result of Gulf's promotional campaign to solicit energy audits as well as the overall rapport established with its customers as the "energy experts" in Northwest Florida.

Program Description and Progress

Program Title: Residential Mail-In Audits

Program Description: The Residential Mail-In Audit Program is a direct mail energy auditing program. This program will supplement Gulf's existing Residential Energy Audit program and will assist in the evaluation of the specific energy requirements of a residential dwelling. Homeowners complete an audit questionnaire on their own or may request the assistance of a Gulf Power representative. This questionnaire asks customers about their energy consuming equipment or appliances, square footage, and other details regarding their lifestyles. The audit results package will be returned to the customer and will include targeted, timely information about energy conservation opportunities specific to that dwelling.

Program Accomplishments: 210 audits were conducted using this process during the reporting period compared to a projection of 1,000. The residential mail-in audit is beginning to gain acceptance and is expected to increase in following years.

Program Fiscal Expenditures: The program had actual expenses of \$55,227 compared to a projection of \$97,281 for a difference of \$42,054 under budget.

Program Progress Summary: This program was approved on August 5, 1997. There have been 495 mail-in audits completed program-to-date.

Program Description and Progress

Program Title: Gulf Express Loan Program

Program Description: The objective of this program has been to encourage and achieve energy conservation. The program provided below market interest rates by participating banks to customers as an incentive to install energy conservation features in their homes.

Program Accomplishments: New loans were discontinued as of second quarter, 1997.

Program Fiscal Expenditures: Forecasted expenses were \$10,392 compared to actual expenses of (\$963). Actual expenses are negative due to some previous charges being journaled out of the program during this period. All future expenses will be for the administration of existing loans.

Program Progress Summary: Since the approval of the program, Gulf has completed 1,953 Gulf Express Loans.

Program Description and Progress

Program Title: In Concert With The Environment

Program Description: In Concert With The Environment is an environmental and energy awareness program that is being implemented in 8th and 9th grade science classes. The program shows students how everyday energy use impacts the environment and how using energy wisely increases environmental quality.

Program Accomplishments: In Concert With The Environment was presented to no students during this recovery period compared to a projection of 1,000 students. This deviation is due to a lack of response from the schools primarily because many schools already have environmental units incorporated into the curriculum and scheduling conflicts. Beginning in 2000, the program will be available for the students by request, but no expenses will be incurred to promote the program.

Program Fiscal Expenditures: No expenses for the period ending December, 1999, were projected. Expenses that were charged to the program early in 1999, were journaled out so that no expenses were charged to the program for the year.

Program Summary: Since the approval of the program, 4,378 students have completed the program.

Program Description and Progress

Program Title: Good Cents Environmental Home

Program Description: Good Cents Environmental Home Program provides residential customers with guidance concerning energy and environmental efficiency in new construction. The program promotes energy-efficient and environmentally sensitive home construction techniques by evaluating over 500 components in six categories of design construction practices.

Program Accomplishments: During the recovery period, no Good Cents Environmental Homes were constructed. Gulf Power has maintained the availability of this program to our builders and customers; however, we have not advertised and promoted this program in an active manner.

Program Fiscal Expenditures: No expenses were forecasted for the period ending December, 1999. However, a charge from a previous period was removed during 1999, resulting in (\$42) for the program.

Program Description and Progress

Program Title: Duct Leakage Repair

Program Description: The program provides the customer with a means to identify house air duct leakage and recommend repairs that can reduce customer kWh energy usage and kW demand.

Program Accomplishments: During the this recovery period, no Duct Leakage Repair units were completed. Gulf Power will maintain the availability of this program to our builders and customers; however, we will not advertise and promote this program.

Program Fiscal Expenditures: Projected expenses were \$222 compared to actual expenses of \$222. These expenses were incurred early in 1999 for administration of the program.

Program Progress Summary: Program-to-date, 13 Duct Leakage Repair units have been completed. Program activities have related to education, training, and program development.

Program Description and Progress

Program Title: Geothermal Heat Pump

Program Description: The objective of this program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of advanced and emerging geothermal systems.

Program Accomplishments: During this recovery period, 275 Geothermal Heat Pump units were installed compared to a goal of 400 units. This program is under projection due to a lower than expected participation rate in the program.

Program Fiscal Expenditures: Projected expenses for the period were \$326,120 compared to actual expenses of \$210,072 for a deviation of \$116,048 under budget. This program is under budget due to a reduction in labor and advertising expenses for the period.

Program Progress Summary: Program progress to date has been related primarily to education, training, and program development. 1,041 units have been installed program-to-date.

Program Description and Progress

Program Title: GoodCents Select (Advanced Energy Management)

Program Description: This program was field tested through the Transtext Advanced Energy Management Pilot Program in Gulf Breeze, Florida. The program is designed to provide the customer with a means of conveniently and automatically controlling and monitoring his/her energy purchases in response to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy.

Program Accomplishments: Gulf has experienced delays in receiving working prototypes and production equipment from the vendor. A total of 59 units have been installed during this period. The rate of installations has increased this year from last year.

Program Fiscal Expenditures: Net expenses were projected at \$1,231,099 compared to actual expenses of \$1,315,869 for a deviation of \$84,770 over budget. This program is over budget due to fixed costs prior to full implementation of the program.

Program Progress Summary: A total of 83 units have been installed program-to-date.

Program Description and Progress

Program Title: GoodCents Buildings

Program Description: This program is designed to educate non-residential customers on the most cost-effective methods of designing new and improving existing buildings. The program stresses efficient heating and cooling equipment, improved thermal envelope, operation and maintenance, lighting, cooking and water heating. Field representatives work with architects, engineers, consultants, contractors, equipment suppliers and building owners and occupants to encourage them to make the most efficient use of all energy sources and available technologies.

Program Accomplishments: The goal during the current period was 215 installations compared to actual installations of 232 for a difference of 17 over goal.

Program Fiscal Expenditures: Forecasted expenses were \$194,827 compared to actual expenses of \$274,418 for a deviation of \$79,591. This deviation is due to our customers becoming more educated on the new technologies available to them (through our efforts or by accessing information electronically). They are also requiring more technical support from us. This in turn causes an increase in our labor dollars spent.

Program Progress Summary: A total of 7,736 commercial/industrial buildings have qualified for the Good Cents designation since the program was developed in 1977.

Program Description and Progress

Program Title: Commercial/Industrial Energy Audits and Technical Assistance Audits

Program Description: This program is designed to provide professional advice to our existing commercial customers on how to reduce and make the most efficient use of energy. This program covers the smallest commercial customer, requiring only a walk-through survey, to the use of computer programs which will simulate several design options for very large energy intensive customers. The program is designed to include six month and annual follow-ups with the customer to verify any conservation measures installed and to reinforce the need to continue with more conservation efforts.

Program Accomplishments: During the period ending December, 1999, our goal was 156 while actual results were 92. This deviation is primarily due to the development of the commercial mail-in audit program. Customers began receiving audit surveys through the mail at the end of June, 1997. This has reduced the number of on-site audits performed by field representatives.

Program Fiscal Expenditures: Forecasted expenses were \$619,477 compared to actual expenses of \$546,569 for a deviation of \$72,908 under budget. This program is under budget due to less labor time and materials been spent on each audit as well as the number of audits being under budget.

Program Progress Summary: A total of 11,000 EA/TAA's have been completed since the program started in January, 1981. These audits have ranged from basic walk-through type for some commercial customers to sophisticated technical assistance audits for other commercial and industrial customers.

Program Description and Progress

Program Title: Commercial Mail-In Audit Program

Program Description: The Commercial Mail-In Audit Program is a direct mail energy auditing program. This program is supplementing Gulf's existing Commercial/Industrial Energy Audit program and is assisting in the evaluation of the specific energy requirements of a given business type. Businesses complete an audit questionnaire on their own or may request the assistance of a Gulf Power representative. This questionnaire asks customers about their energy consuming equipment or appliances, square footage, hours of operation and other details regarding their business operations. The audit results package is returned to the customer and includes targeted, timely information about energy conservation opportunities specific to each business type and geographic area.

Program Accomplishments: In this period, 1147 mail-in audits have been completed compared to a projection of 950 audits.

Program Fiscal Expenditures: Projected expenses for the period were \$90,375 compared to actual expenses of \$80,652 resulting in a deviation of \$9,723 under budget.

Program Progress Summary: To-date, 2,849 mail-in audits have been completed.

Program Description and Progress

Program Title: Solar for Schools

Program Description: The program combines the installation of solar technologies in participating school facilities with energy conservation education of students. The program is funded in part through funds collected through a "green pricing" mechanism.

Program Accomplishments: This program uses "green pricing" to fund solar technologies in public schools. It also incorporates a school-based energy education component as well as enhanced security lighting for schools.

Through the end of this period, \$25,435 has been collected through the "green pricing" mechanism. However, additional funding is necessary to enhance the initial project or begin a new solar project.

Program Fiscal Expenditures: Projected expenses for the period were \$6,588 compared to actual expenses of (\$4,909) for a deviation of (\$11,497) below budget. This program is below budget due money being taken from the "green pricing" contributions to pay for lighting and repairs on existing equipment. The expenses were incurred in the previous period and the journal entry was completed in this period resulting in the negative total.

Program Progress Summary: Gulf Power completed the project with the Florida Energy Extension Service on a prototype Solar for Schools installation at the Ferry Pass Middle School in Pensacola, FL. The installation was completed during the second quarter of 1996. Experience gained at this site will be used to design future Solar for Schools installations.

Gulf began solicitation for the \$1.75 monthly voluntary Solar for Schools contribution during September, 1996. As of December, 1999, 328 customers were signed up to contribute to this program.

Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore the development of a program to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

Program Accomplishments:

The Efficiency Store - Energy Education program is designed to help achieve the conservation goals. The Efficiency Store is intended to provide customers with improved interest, awareness, and understanding of energy efficient technologies. The objective is to display and demonstrate those technologies that are designed to promote energy efficiency.

The Efficiency Store - Commercial Technology Demonstration is intended to provide customers with an avenue to energy efficient technologies. The objective of the store is to actually display and demonstrate those technologies that yield energy savings and benefits commercial customers. The customer will benefit through the convenience of one location for these demonstration needs and the ability to view new technologies in full use.

Slinky Mat Loop Heat Pump - This type of ground loop design, "slinky loop" or sometimes referred to as a "slinky mat loop", has not been installed in Florida to our knowledge. The system consists of a 2.3 ton Water Furnace geothermal heat pump (AT028) a 2000 square foot home tied to 1800 feet of 3/4 inch polyethylene pipe 5 to 6 feet below grade. The mat loop is designed as 3 - 100 foot trenches with 600 feet of pipe per trench.

One objective of this project was to determine if this ground loop performs as well as the most common "vertical loop" in extracting and rejecting heat from the earth. Another objective of this project was to determine the cost reduction potential of this type of loop. The projected

savings on a "slinky loop" installation versus a vertical loop installation for the same unit type is expected to be \$1,000. If the unit performs, the cost reduction should encourage increased geothermal installations.

This project also provided performance results associated with kwh, kW demand, ground source efficiency, supply/return water temperatures and hot water recovery kwh/kW reduction, with indoor/outdoor temperature monitoring(wet bulb, dry bulb, relative humidity). This project has been completed. The reports are being prepared at this time.

Closed Loop - Dentist Office - Schwartz Dentist Office

This commercial project was to introduce and demonstrate geothermal technology benefits. This was a new construction general office building application to be monitored in conjunction with the Geothermal Heat Pump Consortium. It consisted of 10 tons of geothermal equipment connected to an underground closed loop piping system. The site also included a hot water recovery unit to provide hot water needs. This project has been completed. The reports are being prepared at this time.

Closed Loop - Hotel - Sleep Inn, hospitality/hotel - This application was for monitoring heating, cooling, and water heating costs. This included 10 tons for heating and cooling in the office/lobby area and room/laundry hot water need provided by a geothermal heat pump water heater with an efficiency rating of 10. This project has been completed. The reports are being prepared at this time.

Van Norman Project - This project was a triple function Nordyne heat pump providing heating, cooling, and water heating on demand. The heat pump compressor has a water heating mode. The total house, water heater, air handler and compressor were being monitored. Also, monitoring included air temperatures, water temperatures, and gallons of hot water. This project has been completed. The reports are being prepared at this time.

The Dunes - This project monitored two heat pump water heaters in a hotel. Preliminary results were available during the 3rd quarter, 1997. In this project, the Heat Pump Water Heaters were expected to offset the KW demand of existing water heaters and to provide air conditioning to

the laundry area. This project has been completed. The reports are being prepared at this time.

Jim Day Project - This project was a geothermal system which provided heating and cooling in a residential environment. This project also included a geothermal heat pump water heater. The indoor air temperature, relative humidity, as well as ground loop temperatures were monitored along with the kilowatt hour usage for the geothermal system. Additionally, the geothermal heat pump water heater's water temperature was monitored as well as the kilowatt hour usage, water consumption, and ground loop temperatures. This project has been completed. The reports are being prepared at this time.

Joe Ridge Project - This project was a residential study which included a geothermal heat pump with a built in heat recovery unit, a geothermal pool heater and a conventional air to air heat pump. This project was designed to study the efficiency of a geothermal pool heater and the built in heat recovery unit. The indoor air temperature, relative humidity, kilowatt hour consumption, water consumption and ground loop temperatures are monitored. Additionally, the pool temperatures and water heating temperatures are included in the study. This project has been completed. The reports are being prepared at this time.

Bay County Schools - Lucille Moore Elementary - Was a comparative study designed to illustrate the efficiency and demand reduction versus the conventional 10 S.E.E.R. air source systems. One six ton geothermal unit and one six ton air to air heat pump were installed in identical instructional areas in an elementary school. This study monitored the demand and kilowatt hour consumption. Also the environmental issues such as temperature and humidity were monitored as well. This study will also determine the reliability and maintenance reductions associated with the geothermal systems. This project has been completed. The report is being prepared at this time.

Low Income Multi-Family Housing Project - This is the first low income CDD project associated with Gulf Power Company. This project was designed to illustrate the efficiency of the geothermal systems compared to the existing heating and cooling systems. The project will demonstrate the reduction in maintenance cost to the facility and improve the quality of life for the tenants.

This comparative study includes: three apartments retrofitted with geothermal equipment versus three identical structures with the existing heating and cooling equipment. KWh and water heating consumption is monitored for the comparison. Further, the indoor temperatures and ground loop temperatures are monitored also.

Burger King - Was a comparative study between gas fryers and electric fryers and the effects on the cooking environment and energy consumption. Monitored equipment in the two Burger King's include: air conditioning, indoor temperatures, relative humidity, kWh, kW demand and of course the fryers. This study was designed to determine which fryer reduced heat within the cooking environment and reduced consumption on the total facility. This project has been completed. The reports are being prepared at this time.

Dr. Taylor - This commercial project was also a comparative study designed to illustrate the reduction of kW demand between geothermal heat pumps and air to air heat pumps. Dr. Taylor's office is located next to Dr. Schwartz's office (previously mentioned this report). The two offices were constructed to the exact same specification. The general office building includes 10 tons of high efficient air to air heat pumps and hot water heating to be examined. This project has been completed. The reports are being prepared at this time.

Solar Light - Gulf Power Company is presently testing a solar Photovoltaic light at the Pine Forest facility. The solar light will be monitored for energy consumption and peak demand savings as well as the actual lumen for the security light. A successful test would result in using this light in our Solar for Schools program. This particular light did not use funding from the Solar for Schools Program, however, we did use funds from the Conservation Demonstration and Development program.

Hampton Inn - The Hampton Inn is being used to study geothermal heat pump water heaters for their laundry and Pool heating requirements. The Laundry room is cooled and the water heated with Geo-thermal Heat pump water heaters. The hotel pool is heated with a Geo-thermal Heat pump water heater.

Boardwalk - The Boardwalk Laundry Room is a research site designed to study the effectiveness of the triple function Nordyne heat pump. This heat pump is designed to cool and heat the laundry room and also heat the water used to do laundry.

Program Fiscal Expenditures: Program expenses were forecasted at \$152,036 compared to actual expenses of \$69,553.79 for a deviation of \$82,482.21 under budget. Project expenses were as follows: Efficiency Store - Energy Education, \$45,959.89; Efficiency Store - Commercial Technology, \$14,039.94; Van Norman Project, \$81.90.; Solar Light, \$87.12; Boardwalk, \$58.69; and Hampton Inn, \$1,326.25; and Days Inn, \$8,000.00.

GULF POWER COMPANY

ENERGY CONSERVATION CLAUSE
SUMMARY OF PROJECTED COST RECOVERY CLAUSE CALCULATION

For the Period: January, 2000 Through December, 2000
REVISED

| | \$ |
|--|-------------------------|
| 1. Total Program Costs: Projected for 2000 (Schedule C-2 Page 1 of 8, Line 16) | 2,668,522 |
| 2. True Up: Estimated 1999 (Jan-Aug Actual; Sep-Dec Est.) (Schedule C-3, Page 6 of 7) | 903,658 |
| 3. Total (Line 1 + Line 2) | <u>3,572,180</u> |
| 4. Cost Subject to Revenue Taxes | 3,572,180 |
| 5. Revenue Tax | <u>1,015,970</u> |
| 6. Total Recoverable Cost | <u><u>3,629,228</u></u> |

Program costs are split in proportion to the current period split of demand-related and energy-related costs, see below. The allocation of projected ECCR costs between demand and energy is shown on schedule C-2, page 2 of 8, and is consistent with the methodology set forth in Order No. PSC-93-1845-FOF-EG.

| | |
|---------------------------------------|-----------|
| 7. Total Cost | 3,629,228 |
| 8. Energy Related Costs | 3,080,354 |
| 9. Demand Related Costs (total) | 548,874 |
| 10. Demand Costs Allocated on 12 CP | 506,653 |
| 11. Demand Costs Allocated on 1/13 th | 42,221 |

| | Energy \$ | Demand \$ Half of AEM | Total | Energy | Demand | Total Recoverable Costs Including Revenue Taxes |
|---------------------|-----------|--------------------------|-----------|------------------|----------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 12. Est/Actual 1999 | 2,488,228 | 615,549 | 3,103,777 | 736,033 | 182,057 | 918,090 |
| 13. Percentage | 80.17% | 19.83% | 100.00% | | | |
| 14. Projected 2000 | 2,307,577 | 360,945 | 2,668,522 | 2,344,321 | 366,817 | 2,711,138 |
| 15. Percentage | 86.47% | 13.53% | 100.00% | | | |
| 16. Total | | | | <u>3,080,354</u> | <u>548,874</u> | <u>3,629,228</u> |

GULF POWER COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
January, 2000 Through December, 2000
REVISED

| Rate Class | A | B | C | D | E | F | G | H | I |
|-------------------|--|------------------------------------|--|------------------------------------|------------------------------------|--|---|--|--|
| | Jan 2000 - Dec 2000 | | | | | Jan 2000 - Dec 2000 | | | |
| | Average 12 CP Load Factor at Meter | Projected KWH Sales at Meter | Projected Avg 12 CP KW at Meter Col B / (8760 hours x Col A) | Demand Loss Expansion Factor | Energy Loss Expansion Factor | Projected KWH Sales at Generation Col B x Col E | Projected Avg 12 CP KW at Generation Col C x Col D | Percentage of KWH Sales at Generation Col F / Total Col F | Percentage of 12 CP KW Demand at Generation Col G / Total Col G |
| RS, RST | 57.217702% | 4,669,456,000 | 931,604.91 | 1.1019333 | 1.0766175 | 5,027,218,045 | 1,026,566.47 | 47.18086% | 56.09220% |
| GS, GST | 57.820776% | 263,807,000 | 52,083.28 | 1.1019255 | 1.0766135 | 284,018,178 | 57,391.89 | 2.66553% | 3.13593% |
| GSD, GSDT | 72.316857% | 2,195,727,000 | 346,604.90 | 1.1016647 | 1.0764011 | 2,363,482,958 | 381,842.38 | 22.18148% | 20.86409% |
| LP, LPT | 85.738506% | 1,088,382,000 | 144,910.99 | 1.0601470 | 1.0444167 | 1,136,724,337 | 153,626.95 | 10.66825% | 8.39427% |
| PX, PXT, RTP, SBS | 97.623712% | 1,680,197,000 | 196,472.05 | 1.0313379 | 1.0235079 | 1,719,694,903 | 202,629.07 | 16.13947% | 11.07177% |
| OS-I, OS-II | 299.917227% | 87,532,000 | 3,331.67 | 1.1020255 | 1.0766162 | 94,238,369 | 3,671.59 | 0.88443% | 0.20062% |
| OS-III | 98.962375% | 23,970,000 | 2,764.99 | 1.1024447 | 1.0766529 | 25,807,370 | 3,048.25 | 0.24220% | 0.16656% |
| OS-IV | 34.482597% | 3,739,000 | 1,237.80 | 1.1024447 | 1.0766529 | 4,025,605 | 1,364.61 | 0.03778% | 0.07456% |
| TOTAL | 67.948463% | <u>10,012,810,000</u> | <u>1,679,010.59</u> | | | <u>10,655,209,765</u> | <u>1,830,141.21</u> | <u>100.00000%</u> | <u>100.00000%</u> |

Notes:

Col A - Average 12 CP load factor based on actual 1997 load research data.
Col C - 8,760 is the number of hours in 12 months.

GULF POWER COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
January, 2000 Through December, 2000
REVISED

| | A | B | C | D | E | F | G | H |
|-------------------|--|--|-----------------------------------|----------------|------------------------------|---|---|---|
| <u>Rate Class</u> | <u>Percentage of KWH Sales at Generation</u> | <u>Percentage of 12 CP KW Demand at Generation</u> | <u>Demand Allocation 12CP</u> | <u>1/13 th</u> | <u>Energy Allocation</u> | <u>Total Conservation Costs</u> | <u>Projected KWH Sales at Meter</u> | <u>Conservation Recovery Factor cents per KWH</u> |
| RS, RST | 47.18086% | 56.09220% | \$284,193 | \$19,921 | \$1,453,337 | \$1,757,451 | 4,669,456,000 | 0.038 |
| GS, GST | 2.66553% | 3.13593% | 15,888 | 1,125 | 82,108 | 99,121 | 263,807,000 | 0.038 |
| GSD, GSdT | 22.18148% | 20.86409% | 105,709 | 9,366 | 683,267 | 798,342 | 2,195,727,000 | 0.036 |
| ω LP, LPT | 10.66825% | 8.39427% | 42,530 | 4,504 | 328,620 | 375,654 | 1,088,382,000 | 0.035 |
| PX, PXT, RTP, SBS | 16.13947% | 11.07177% | 56,095 | 6,814 | 497,153 | 560,062 | 1,680,197,000 | 0.033 |
| OS-I, OS-II | 0.88443% | 0.20062% | 1,016 | 373 | 27,244 | 28,633 | 87,532,000 | 0.033 |
| OS-III | 0.24220% | 0.16656% | 844 | 102 | 7,461 | 8,407 | 23,970,000 | 0.035 |
| OS-IV | 0.03778% | 0.07456% | 378 | 16 | 1,164 | 1,558 | 3,739,000 | 0.042 |
| TOTAL | | | \$506,653 | \$42,221 | \$3,080,354 | \$3,629,228 | 10,012,810,000 | |

A Obtained from Schedule C-1, page 2 of 3, col H

B Obtained from Schedule C-1, page 2 of 3, col I

C Total from C-1, page 1, line 10 * col B

D Total from C-1, page 1, line 11 * col A

E Total from C-1, page 1, line 8 * col A

F Total Conservation Costs

G Projected kwh sales for the period January 2000 through December 2000

H Col F / G

Note: Totals may not add due to rounding

C1a Pr2000R2.xls

GULF POWER COMPANY

PROJECTED CONSERVATION PROGRAM COSTS
For the Period January, 2000 Through December, 2000
REVISED

| Actual | Depre/Amort & Return | Payroll & Benefits | Materials Vehicles & Expenses | Outside Services | Advertising | Incentives | Other | Program Revenues | TOTAL |
|------------------------------------|-------------------------|--------------------------|-------------------------------------|---------------------|-------------|------------|-----------|---------------------|-----------|
| 1. Residential Energy Audits | 0 | 263,257 | 32,215 | | 100,200 | | | | 395,672 |
| 2. Gulf Express | 0 | 3,735 | 4,000 | | | | | | 7,735 |
| 3. In Concert with The Environment | 0 | 0 | 0 | | | | | | 0 |
| 4. Good Cents Environmental | 0 | 0 | 0 | | | | | | 0 |
| 5. Duct Leakage | 0 | 0 | 0 | | | | | | 0 |
| 6. Geothermal Heat Pump | 0 | 142,909 | 84,241 | | 111,000 | | | | 338,150 |
| 7. Advanced Energy Management | 415,261 | 420,805 | 296,082 | | 25,000 | | (246,132) | 189,128 | 721,889 |
| 8. Comm/Ind Good Cents Bldg | 0 | 266,698 | 21,338 | | 24,125 | | | | 312,161 |
| 9. Comm/Ind E.A. & T.A.A. | 0 | 541,956 | 49,298 | | 5,000 | | | | 596,254 |
| 10. Commercial Mail In Audit | 0 | 28,071 | 43,000 | | | | | | 71,071 |
| 11. Solar for Schools | 0 | 4,423 | 500 | | | | | | 4,923 |
| 12. Research & Development | 3,977 | 0 | 118,224 | | | | | | 122,201 |
| 13. Residential Mail In Audit | 0 | 47,466 | 1,000 | | 50,000 | | | | 98,466 |
| 14. Total All Programs | 419,238 | 1,719,320 | 649,898 | 0 | 315,325 | 0 | (246,132) | 189,128 | 2,668,522 |
| 15. Less: Base Rate Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. Net Program Costs | 419,238 | 1,719,320 | 649,898 | 0 | 315,325 | 0 | (246,132) | 189,128 | 2,668,522 |

GULF POWER COMPANY

PROJECTED CONSERVATION PROGRAM COSTS
For the Period January, 2000 Through December, 2000
REVISED

PROGRAMS

| | JAN 32,973 | FEB 32,973 | MAR 32,973 | APR 32,973 | MAY 32,973 | JUN 32,973 | JUL 32,973 | AUG 32,973 | SEP 32,973 | OCT 32,973 | NOV 32,973 | DEC 32,969 | 12 MONTH TOTAL 395,672 | DEMAND COSTS | ENERGY COSTS 395,672 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------|-----------------|----------------------------|
| 1. Residential Energy Audits | | | | | | | | | | | | | | | |
| 2. Gulf Express | 645 | 645 | 645 | 645 | 645 | 645 | 645 | 645 | 645 | 645 | 645 | 640 | 7,735 | | 7,735 |
| 3. In Concert with the Environment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 4. Good Cents Environmental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5. Duct Leakage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 6. Geothermal Heat Pump | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,181 | 338,150 | | 338,150 |
| 7. Advanced Energy Management | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,157 | 60,162 | 721,889 | 360,945 | 360,944 |
| 8. Comm/Ind Good Cents Bldg | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,013 | 26,018 | 312,161 | | 312,161 |
| 9. Comm/Ind E.A. & T.A.A. | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,688 | 49,686 | 596,254 | | 596,254 |
| 10. Commercial Mail In Audit | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,923 | 5,918 | 71,071 | | 71,071 |
| 11. Solar for Schools | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 413 | 4,923 | | 4,923 |
| 12. Research & Development | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,183 | 10,188 | 122,201 | | 122,201 |
| 13. Residential Mail In Audit | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,206 | 8,200 | 98,466 | | 98,466 |
| 14. Total All Programs | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,375 | 2,668,522 | 360,945 | 2,307,577 |
| 15. Less: Base Rate Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. Recoverable Conservation Expenses | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,377 | 222,375 | 2,668,522 | 360,945 | 2,307,577 |

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Advanced Energy Management
For the Period January, 2000 Through December, 2000

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Total |
|----------|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|-----------|
| 1. | Investments (Net of Retirements) | | 368,294 | 368,294 | 368,294 | 368,294 | 368,294 | 368,294 | 2,209,761 |
| 2. | Depreciation Base | 1,073,592 | 1,441,886 | 1,810,179 | 2,178,473 | 2,546,766 | 2,915,060 | 3,283,353 | |
| 3. | Depreciation Expense (A) | | 2,684 | 3,144 | 4,065 | 4,986 | 5,907 | 6,827 | 27,613 |
| 4. | Cumulative Investment | 1,073,592 | 1,441,886 | 1,810,179 | 2,178,473 | 2,546,766 | 2,915,060 | 3,283,353 | |
| 5. | Less: Accumulated Depreciation | 4,537 | 7,221 | 10,365 | 14,430 | 19,416 | 25,323 | 32,150 | |
| 6. | Net Investment | 1,069,055 | 1,434,665 | 1,799,814 | 2,164,043 | 2,527,350 | 2,889,737 | 3,251,203 | |
| 7. | Average Net Investment | | 1,251,860 | 1,617,239 | 1,981,928 | 2,345,696 | 2,708,543 | 3,070,470 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 10,871 | 14,044 | 17,211 | 20,370 | 23,521 | 26,664 | 112,681 |
| 10. | Total Depreciation & Return (Line 3 + 9) | | 2,684 | 17,188 | 21,276 | 25,356 | 29,428 | 33,491 | 129,423 |

| Line No. | Description | Beginning of Period | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Total |
|----------|--|---------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------|
| 1. | Investments (Net of Retirements) | | 368,294 | 368,294 | 368,294 | 368,294 | 368,294 | 368,294 | 2,209,761 |
| 2. | Depreciation Base | | 3,651,647 | 4,019,940 | 4,388,234 | 4,756,527 | 5,124,821 | 5,493,114 | |
| 3. | Depreciation Expense (A) | | 7,748 | 8,669 | 9,589 | 10,510 | 11,431 | 12,352 | 60,299 |
| 4. | Cumulative Investment | 3,283,353 | 3,651,647 | 4,019,940 | 4,388,234 | 4,756,527 | 5,124,821 | 5,493,114 | |
| 5. | Less: Accumulated Depreciation | 32,150 | 39,898 | 48,567 | 58,156 | 68,666 | 80,097 | 92,449 | |
| 6. | Net Investment | 3,251,203 | 3,611,749 | 3,971,373 | 4,330,078 | 4,687,861 | 5,044,724 | 5,400,665 | |
| 7. | Average Net Investment | | 3,431,476 | 3,791,561 | 4,150,725 | 4,508,969 | 4,866,292 | 5,222,694 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 29,799 | 32,926 | 36,045 | 39,156 | 42,259 | 45,354 | 225,539 |
| 10. | Total Depreciation & Return (Line 3 + 9) | | 37,547 | 41,595 | 45,634 | 49,666 | 53,690 | 57,706 | 285,838 |
| | | | | | | | | TOTAL | 415,261 |

Notes:

(A) AEM Property Additions Depreciated at 3% per year
(B) Revenue Requirement Return is 10.4209%

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Energy Education
January, 2000 Through December, 2000

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Total |
|----------|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|-------|
| 1. | Investments (Net of Retirements) | | | | 0 | 0 | 0 | 0 | |
| 2. | Amortization Base | | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 3. | Amortization Expense (A) | | 252 | 252 | 252 | 252 | 252 | 252 | 1,512 |
| 4. | Cumulative Investment | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 5. | Less: Accumulated Amortization | 12,080 | 12,332 | 12,584 | 12,836 | 13,088 | 13,340 | 13,592 | |
| 6. | Net Investment | 9,059 | 8,807 | 8,555 | 8,303 | 8,051 | 7,799 | 7,547 | |
| 7. | Average Net Investment | | 8,933 | 8,681 | 8,429 | 8,177 | 7,925 | 7,673 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 78 | 75 | 73 | 71 | 69 | 67 | 433 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 330 | 327 | 325 | 323 | 321 | 319 | 1,945 |

| Line No. | Description | Beginning of Period | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Total |
|----------|--|---------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------|
| 1. | Investments (Net of Retirements) | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Amortization Base | | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 3. | Amortization Expense (A) | | 252 | 252 | 252 | 252 | 252 | 252 | 1,512 |
| 4. | Cumulative Investment | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | 21,139 | |
| 5. | Less: Accumulated Amortization | 13,592 | 13,844 | 14,096 | 14,348 | 14,600 | 14,852 | 15,104 | |
| 6. | Net Investment | 7,547 | 7,295 | 7,043 | 6,791 | 6,539 | 6,287 | 6,035 | |
| 7. | Average Net Investment | | 7,421 | 7,169 | 6,917 | 6,665 | 6,413 | 6,161 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 64 | 62 | 60 | 58 | 56 | 54 | 354 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 316 | 314 | 312 | 310 | 308 | 306 | 1,866 |
| | | | | | | | | TOTAL | 3,811 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period
(B) Revenue Requirement Return is 10.4209%

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Commercial Technology
For the Period January, 2000 Through December, 2000

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Total |
|----------|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|-------|
| 1. | Investments (Net of Retirements) | | | | 0 | 0 | 0 | 0 | |
| 2. | Amortization Base | | 939 | 939 | 939 | 939 | 939 | 939 | |
| 3. | Amortization Expense (A) | | 11 | 11 | 11 | 11 | 11 | 11 | 66 |
| 4. | Cumulative Investment | 939 | 939 | 939 | 939 | 939 | 939 | 939 | |
| 5. | Less: Accumulated Amortization | 537 | 548 | 559 | 570 | 581 | 592 | 603 | |
| 6. | Net Investment | 402 | 391 | 380 | 369 | 358 | 347 | 336 | |
| 7. | Average Net Investment | | 397.00 | 386.00 | 375.00 | 364.00 | 353.00 | 342.00 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 3 | 3 | 3 | 3 | 3 | 3 | 18 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 14 | 14 | 14 | 14 | 14 | 14 | 84 |

| Line No. | Description | Beginning of Period | Projected July | Projected August | Projected September | Projected October | Projected November | Projected December | Total |
|----------|--|---------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------|
| 1. | Investments (Net of Retirements) | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Amortization Base | | 939 | 939 | 939 | 939 | 939 | 939 | |
| 3. | Amortization Expense (A) | | 11 | 11 | 11 | 11 | 11 | 11 | 66 |
| 4. | Cumulative Investment | 939 | 939 | 939 | 939 | 939 | 939 | 939 | |
| 5. | Less: Accumulated Amortization | 603 | 614 | 625 | 636 | 647 | 658 | 669 | |
| 6. | Net Investment | 336 | 325 | 314 | 303 | 292 | 281 | 270 | |
| 7. | Average Net Investment | | 331 | 320 | 309 | 298 | 287 | 276 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | 0.8684% | |
| 9. | Return Requirement on Average Net Investment | | 3 | 3 | 3 | 3 | 2 | 2 | 16 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 14 | 14 | 14 | 14 | 13 | 13 | 82 |
| | | | | | | | | TOTAL | 166 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period
(B) Revenue Requirement Return is 10.4209%

GULF POWER COMPANY
REVISED
CONSERVATION PROGRAM COST
January, 1999 Through August, 1999, Actual
September, 1999 Through December, 1999, Estimated

| Actual | Capital Return & Depreciation | Payroll & Benefits | Materials Vehicles & Expenses | Outside Services | Advertising | Incentives | Other | Program Revenues (Credits) | TOTAL |
|------------------------------------|-------------------------------------|--------------------------|-------------------------------------|---------------------|-------------|------------|-------|----------------------------------|--------------|
| 1. Residential Energy Audits | | | | | | | | | |
| a. Actual | 0.00 | 158,975.98 | 24,122.77 | 0.00 | 7,121.25 | 0.00 | 0.00 | 0.00 | 190,220.00 |
| b. Estimated | 0.00 | 94,343.02 | (2,539.77) | 0.00 | 93,378.75 | 0.00 | 0.00 | 0.00 | 185,182.00 |
| c. Total | 0.00 | 253,319.00 | 21,583.00 | 0.00 | 100,500.00 | 0.00 | 0.00 | 0.00 | 375,402.00 |
| 2. Gulf Express | | | | | | | | | |
| a. Actual | 0.00 | 2,374.68 | (4,555.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,180.74) |
| b. Estimated | 0.00 | 1,117.32 | 11,455.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,572.74 |
| c. Total | 0.00 | 3,492.00 | 6,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,392.00 |
| 3. In Concert with the Environment | | | | | | | | | |
| a. Actual | 0.00 | 7,290.68 | 920.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,211.01 |
| b. Estimated | 0.00 | (7,290.68) | (920.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,211.01) |
| c. Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Environmental Good Cents Home | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | (42.22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (42.22) |
| b. Estimated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Total | 0.00 | 0.00 | (42.22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (42.22) |
| 5. Duct Leakage | | | | | | | | | |
| a. Actual | 0.00 | 197.06 | 25.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 222.41 |
| b. Estimated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Total | 0.00 | 197.06 | 25.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 222.41 |
| 6. Geothermal Heat Pump | | | | | | | | | |
| a. Actual | 0.00 | 56,713.60 | 19,509.30 | 0.00 | 25,835.22 | 0.00 | 0.00 | 0.00 | 102,058.12 |
| b. Estimated | 0.00 | 88,041.40 | 50,167.70 | 0.00 | 85,852.78 | 0.00 | 0.00 | 0.00 | 224,061.88 |
| c. Total | 0.00 | 144,755.00 | 69,677.00 | 0.00 | 111,688.00 | 0.00 | 0.00 | 0.00 | 326,120.00 |
| 7. Advanced Energy Management | | | | | | | | | |
| a. Actual | 78,090.35 | 138,592.81 | 595,691.23 | 0.00 | 1,728.00 | 0.00 | 0.00 | 0.00 | 812,102.39 |
| b. Estimated | 47,258.35 | 83,616.00 | 292,652.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,530.00 | 418,996.35 |
| c. Total | 123,348.70 | 222,208.81 | 888,343.23 | 0.00 | 1,728.00 | 0.00 | 0.00 | 4,530.00 | 1,231,098.74 |
| 8. Comm/Ind Good Cents Bldg | | | | | | | | | |
| a. Actual | 0.00 | 163,329.84 | 20,831.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 184,161.64 |
| b. Estimated | 0.00 | (15,463.84) | 1,004.20 | 0.00 | 25,125.00 | 0.00 | 0.00 | 0.00 | 10,665.36 |
| c. Total | 0.00 | 147,866.00 | 21,836.00 | 0.00 | 25,125.00 | 0.00 | 0.00 | 0.00 | 194,827.00 |
| 9. Comm/Ind E.A. & T.A.A. | | | | | | | | | |
| a. Actual | 0.00 | 320,173.17 | 52,521.52 | 0.00 | 432.00 | 0.00 | 0.00 | 0.00 | 373,126.69 |
| b. Estimated | 0.00 | 211,480.83 | 25,301.48 | 0.00 | 9,568.00 | 0.00 | 0.00 | 0.00 | 246,350.31 |
| c. Total | 0.00 | 531,654.00 | 77,823.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 619,477.00 |
| 10. Commercial Mail In Audit | | | | | | | | | |
| a. Actual | 0.00 | 16,043.67 | 10,357.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,400.78 |
| b. Estimated | 0.00 | 9,331.33 | 54,642.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,974.22 |
| c. Total | 0.00 | 25,375.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,375.00 |
| 11. Solar for Schools | | | | | | | | | |
| a. Actual | 0.00 | 3,237.95 | 730.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,968.04 |
| b. Estimated | 0.00 | 2,850.05 | (230.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,619.96 |
| c. Total | 0.00 | 6,088.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,588.00 |
| 12. Research & Development | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Actual Geothermal Heat Pump | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Actual FCG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Actual Desiccant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Actual Energy Education | 2,802.14 | 0.00 | 27,102.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,904.60 |
| f. Actual Commercial Technology | 124.48 | 0.00 | 8,980.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,105.24 |
| g. Actual PJC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| h. Actual Slinky Loop | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| i. Actual Dunes | 0.00 | 0.00 | 87.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 87.12 |
| j. Actual Van Norman | 0.00 | 0.00 | 81.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81.90 |
| k. Actual Shores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| l. Actual Sleep Inn | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| m. Actual Closed Loop Dentist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| n. Actual GCCC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| o. Actual H2O Pur. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| p. Actual Joe Ridge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| q. Actual Jim Day | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| r. Actual Burger King | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| s. Actual Hampton | 0.00 | 0.00 | 788.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 788.95 |
| t. Actual Boardwalk | 0.00 | 0.00 | 58.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58.72 |
| u. Total Actual | 2,926.62 | 0.00 | 37,099.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,026.53 |
| v. Estimated | 1,409.38 | 0.00 | 110,800.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 112,009.47 |
| w. Total | 4,336.00 | 0.00 | 147,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152,036.00 |
| 13. Residential Mail In Audit | | | | | | | | | |
| a. Actual | 0.00 | 29,495.20 | 5,544.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,040.11 |
| b. Estimated | 0.00 | 16,785.80 | (4,544.91) | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 62,240.89 |
| c. Total | 0.00 | 46,281.00 | 1,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 97,281.00 |
| 14. Total All Programs | 127,684.70 | 1,381,235.87 | 1,300,345.36 | 0.00 | 299,041.00 | 0.00 | 0.00 | 4,530.00 | 3,103,776.93 |

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Advanced Energy Management
For the Period January, 1999 Through December, 1999

| Line No. | Beginning of Period | January | February | March | April | May | June | July | August | Projected September | Projected October | Projected November | Projected December | Total |
|---|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|-------------------|--------------------|--------------------|------------|
| 1. Investments (Net of Retirements) | 1,057,085.54 | 0.00 | 0.00 | 12,860.01 | 3,611.49 | 0.00 | 0.00 | 34.57 | 0.00 | 0.00 | 1,155,434.61 | 163,686.00 | 245,529.00 | |
| 2. Depreciation Base | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,155,434.61 | 1,318,120.61 | 1,564,649.61 | |
| 3. Depreciation Expense (A) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,444.29 | 3,093.19 | 4,537.48 |
| 4. Cumulative Investment | 1,057,085.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,155,434.61 | 1,319,120.61 | 1,564,649.61 | |
| 5. Less: Accumulated Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,444.29 | 4,537.48 | |
| 6. Net Investment | 1,057,085.54 | 1,057,085.54 | 1,057,085.54 | 1,069,945.55 | 1,073,557.04 | 1,073,557.04 | 1,073,557.04 | 1,073,591.61 | 1,073,591.61 | 1,073,591.61 | 1,155,434.61 | 1,317,676.32 | 1,560,112.13 | |
| 7. Average Net Investment | | 1,057,085.54 | 1,067,085.54 | 1,063,515.55 | 1,071,751.30 | 1,073,557.04 | 1,073,557.04 | 1,073,574.33 | 1,073,591.61 | 1,073,591.61 | 1,114,513.11 | 1,236,555.47 | 1,438,894.23 | |
| 8. Rate of Return / 12 (Including Income Taxes) (B) | | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008684 | 0.008684 | |
| 9. Return Requirement on Average Net Investment | | 9,414.40 | 9,414.40 | 9,471.67 | 9,545.02 | 9,561.10 | 9,561.10 | 9,561.25 | 9,561.41 | 9,561.41 | 9,925.85 | 10,738.25 | 12,495.36 | 118,811.22 |
| 10. Total Depreciation & Return (Line 3 + 9) | | 9,414.40 | 9,414.40 | 9,471.67 | 9,545.02 | 9,561.10 | 9,561.10 | 9,561.25 | 9,561.41 | 9,561.41 | 9,925.85 | 12,182.54 | 15,588.55 | 123,348.70 |

Notes:
(A) AEM Property Additions Depreciated at 3% per year
(B) Revenue Requirement Return is 10.6872% Jan-Oct 1999
Revenue Requirement Return is 10.4209% Nov-Dec 1999

GULF POWER COMPANY

In Concert with the Environment and Advanced Energy Management
Calculation of Revision for January through August, 1999

| | January | February | March | April | May | June | July | August | Total |
|---|------------|------------|------------|------------|------------|------------|----------|----------|------------|
| 11. In Concert with the Environment Revision | (1,243.03) | (1,098.64) | (1,303.19) | (1,291.48) | (1,328.48) | (1,275.90) | (704.30) | 33.99 | (8,211.01) |
| 12. Advanced Energy Management Revision | 9,414.40 | 9,414.40 | 9,471.67 | 9,545.02 | 9,561.10 | 9,561.10 | 9,561.25 | 9,561.41 | 76,090.35 |
| 13. Total | 8,171.37 | 8,315.76 | 8,168.48 | 8,253.54 | 8,232.64 | 8,285.20 | 8,856.95 | 9,595.40 | 67,879.34 |
| 14. Interest Rate First Day Reporting Business Month | 4.90 | 4.81 | 4.85 | 4.88 | 4.80 | 4.85 | 5.05 | 5.10 | |
| 15. Interest Rate First Day Subsequent Business Month | 4.81 | 4.85 | 4.88 | 4.80 | 4.85 | 5.05 | 5.10 | 5.32 | |
| 16. Total | 9.71 | 9.66 | 9.73 | 9.68 | 9.65 | 9.90 | 10.15 | 10.42 | |
| 17. Average Interest rate | 4.8550 | 4.8300 | 4.8650 | 4.8400 | 4.8250 | 4.9500 | 5.0750 | 5.2100 | |
| 18. Monthly Average Interest Rate | 0.004046 | 0.004025 | 0.004054 | 0.004033 | 0.004021 | 0.004125 | 0.004229 | 0.004342 | |
| 19. Interest Provision | 33.06 | 33.47 | 33.12 | 33.29 | 33.10 | 34.18 | 37.46 | 41.66 | 279.34 |

Gulf Power Company
Geothermal Rebate Adjustment

| | Interest Rate First of Month | Interest Rate Last of Month | Average No Adjustment Interest Rate | Adjustment Amount | Adjustment With Interest |
|--------|------------------------------|-----------------------------|-------------------------------------|-------------------|--------------------------|
| Jun-98 | 5.50 | 5.50 | 0.4625% | (3,000) | (3,013.88) |
| Jul-98 | 5.60 | 5.56 | 0.4650% | | (3,027.89) |
| Aug-98 | 5.56 | 5.52 | 0.4617% | | (3,041.87) |
| Sep-98 | 5.52 | 5.22 | 0.4475% | | (3,055.48) |
| Oct-98 | 5.22 | 5.10 | 0.4300% | | (3,068.62) |
| Nov-98 | 5.10 | 5.50 | 0.4417% | (5,000) | (8,104.26) |
| Dec-98 | 5.50 | 4.90 | 0.4333% | | (8,139.38) |
| Jan-99 | 4.90 | 4.81 | 0.4046% | | (8,172.31) |
| Feb-99 | 4.81 | 4.85 | 0.4025% | | (8,205.20) |
| Mar-99 | 4.85 | 4.88 | 0.4054% | | (8,238.46) |
| Apr-99 | 4.88 | 4.80 | 0.4033% | | (8,271.69) |
| May-99 | 4.80 | 4.85 | 0.4021% | | (8,304.95) |
| Jun-99 | 4.85 | 5.05 | 0.4125% | | (8,339.21) |
| Jul-99 | 5.05 | 5.10 | 0.4229% | | (8,374.48) |
| Aug-99 | 5.10 | 5.32 | 0.4342% | | (8,410.84) |

Adjustment Interest (8,000.00)
Total Adjustment through the end of Aug, 1999 (8,410.84)

Florida Public Service Commission
 Docket No. 990002-EG
 GULF POWER COMPANY
 Witness: Margaret D. Neyman
 Exhibit No. (MDN-2)
 Schedule C-3
 Page 2 of 7

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Energy Education
For the Period January, 1999 Through December, 1999

| Line No. | Description | Beginning of Period | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Projected Sep | Projected Oct | Projected Nov | Projected Dec | Total |
|----------|--|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|---------------|---------------|---------------|----------|
| 1. | Investments (Net of Retirements) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2. | Amortization Base | | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | |
| 3. | Amortization Expense (A) | | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 3,019.80 |
| 4. | Cumulative Investment | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | |
| 5. | Less: Accumulated Amortization | 9,059.40 | 9,311.05 | 9,562.70 | 9,814.35 | 10,066.00 | 10,317.65 | 10,569.30 | 10,820.95 | 11,072.60 | 11,324.25 | 11,575.90 | 11,827.55 | 12,079.20 | |
| 6. | Net Investment | 12,079.60 | 11,827.95 | 11,576.30 | 11,324.65 | 11,073.00 | 10,821.35 | 10,569.70 | 10,318.05 | 10,066.40 | 9,814.75 | 9,563.10 | 9,311.45 | 9,059.80 | |
| 7. | Average Net Investment | | 11,953.78 | 11,702.13 | 11,450.48 | 11,198.83 | 10,947.18 | 10,695.53 | 10,443.88 | 10,192.23 | 9,940.58 | 9,688.93 | 9,437.28 | 9,185.63 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008684 | 0.008684 | |
| 9. | Return Requirement on Average Net Investment | | 106.46 | 104.22 | 101.98 | 99.74 | 97.50 | 95.25 | 93.01 | 90.77 | 88.53 | 86.29 | 81.95 | 79.77 | 1,125.47 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 358.11 | 355.87 | 353.63 | 351.39 | 349.15 | 346.90 | 344.66 | 342.42 | 340.18 | 337.94 | 333.60 | 331.42 | 4,145.27 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period; No additions after 1995
(B) Revenue Requirement Return is 10.6872% Jan-Oct 1999
Revenue Requirement Return is 10.4209% Nov-Dec 1999

Florida Public Service Commission
Docket No. 990002-EG
GULF POWER COMPANY
Witness: Margaret D. Neyman
Exhibit No. _____ (MDN-2)
Schedule C-3
Page 3 of 7

GULF POWER COMPANY
REVISED
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Commercial Technology
For the Period January, 1999 Through December, 1999

| Line No. | Description | Beginning of Period | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Projected Sep | Projected Oct | Projected Nov | Projected Dec | Total |
|----------|--|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|---------------|---------------|---------------|--------|
| 1. | Investments (Net of Retirements) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2. | Amortization Base | | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | |
| 3. | Amortization Expense (A) | | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 134.16 |
| 4. | Cumulative Investment | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | |
| 5. | Less: Accumulated Amortization | 402.48 | 413.66 | 424.84 | 436.02 | 447.20 | 458.38 | 469.56 | 480.74 | 491.92 | 503.10 | 514.28 | 525.46 | 536.64 | |
| 6. | Net Investment | 536.52 | 525.34 | 514.16 | 502.98 | 491.80 | 480.62 | 469.44 | 458.26 | 447.08 | 435.90 | 424.72 | 413.54 | 402.36 | |
| 7. | Average Net Investment | | 530.93 | 519.75 | 508.57 | 497.39 | 486.21 | 475.03 | 463.85 | 452.67 | 441.49 | 430.31 | 419.13 | 407.95 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008684 | 0.008684 | |
| 9. | Return Requirement on Average Net Investment | | 4.73 | 4.63 | 4.53 | 4.43 | 4.33 | 4.23 | 4.13 | 4.03 | 3.93 | 3.83 | 3.64 | 3.54 | 49.98 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 15.91 | 15.81 | 15.71 | 15.61 | 15.51 | 15.41 | 15.31 | 15.21 | 15.11 | 15.01 | 14.82 | 14.72 | 184.14 |

Notes:

(A) 1995 Additions Amortized over 7 Year Period; No additions after 1995

(B) Revenue Requirement Return is 10.6872% Jan-Oct 1999

Revenue Requirement Return is 10.4209% Nov-Dec 1999

In Concert w/Env
Adv En Mgmt
&Geothermal
Revision

Florida Public Service Commission
Docket No. 990002-EG
GULF POWER COMPANY
Witness: Margaret D. Neyman
Exhibit No. _____ (MDN-2)
Schedule C-3
Page 5 of 7

GULF POWER COMPANY
REVISED
ESTIMATED TRUE-UP ENERGY CONSERVATION CLAUSE
For the Period: January, 1999 through December, 1999

| Conservation Revenues | ACTUAL JAN | ACTUAL FEB | ACTUAL MARCH | ACTUAL APRIL | ACTUAL MAY | ACTUAL JUNE | ACTUAL JULY | AUDIT ADJUSTMENT | ACTUAL AUGUST | In Consent w/Eny Adv En Maint & Geothermal REVISION | ESTIMATED SEPTEMBER | ESTIMATED OCTOBER | ESTIMATED NOVEMBER | ESTIMATED DECEMBER | TOTAL |
|--|---------------|---------------|-----------------|-----------------|---------------|----------------|----------------|---------------------|------------------|--|------------------------|----------------------|-----------------------|-----------------------|--------------|
| 1. a. Residential Conservation Audit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. (Other Fees) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Conservation Revenues | 142,193.18 | 116,352.74 | 123,556.32 | 136,795.97 | 153,212.73 | 176,330.09 | 197,779.92 | 0.00 | 205,229.09 | | 168,665.56 | 134,478.41 | 126,358.57 | 152,184.73 | 1,833,137.30 |
| 3. Total Revenues | 142,193.18 | 116,352.74 | 123,556.32 | 136,795.97 | 153,212.73 | 176,330.09 | 197,779.92 | 0.00 | 205,229.09 | 0.00 | 168,665.56 | 134,478.41 | 126,358.57 | 152,184.73 | 1,833,137.30 |
| 4. Adjustment not Applicable to Period - Prior True Up | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | | 65,560.25 | | 65,560.25 | 65,560.25 | 65,560.25 | 65,560.25 | 786,723.00 |
| 5. Conservation Revenues Applicable to Period | 207,753.43 | 181,912.99 | 189,116.57 | 202,356.22 | 218,772.98 | 241,890.34 | 263,340.17 | 0.00 | 270,789.34 | 0.00 | 234,225.81 | 200,038.66 | 191,918.82 | 217,744.98 | 2,619,860.30 |
| 6. Conservation Expenses (Form C-3 Page 3 of 5) | 162,512.08 | 201,073.92 | 225,020.22 | 193,327.93 | 156,745.17 | 217,032.65 | 254,789.94 | (3,713.22) | 298,435.72 | 59,879.34 | 332,668.00 | 332,668.00 | 332,668.00 | 340,669.18 | 3,103,776.93 |
| 7. True Up this Period (Line 5 minus Line 6) | 45,241.35 | (19,160.93) | (35,903.65) | 9,028.29 | 62,027.81 | 24,857.69 | 8,550.23 | 3,713.22 | (27,646.38) | (59,879.34) | (98,442.19) | (132,629.34) | (140,749.18) | (122,924.20) | (483,916.63) |
| 8. Interest Provision this Period (Page 10, Line 10) | 1,458.60 | 1,245.56 | 882.23 | 562.63 | 442.39 | 364.44 | 168.56 | 274.65 | (135.00) | (131.50) | (954.49) | (1,744.90) | (2,630.57) | (3,499.02) | (3,696.42) |
| 9. True Up & Interest Provision Beginning of Month | 370,677.64 | 351,817.34 | 268,341.72 | 167,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | 11,521.09 | 15,508.96 | (77,832.67) | (137,843.51) | (302,800.44) | (502,734.93) | (711,674.93) | 370,677.64 |
| 10. Prior True Up Collected or Refunded | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | | (65,560.25) | 0.00 | (65,560.25) | (65,560.25) | (65,560.25) | (65,560.25) | (786,723.00) |
| End of Period- Net True Up | 351,817.34 | 268,341.72 | 167,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | 11,521.09 | 15,508.96 | (77,832.67) | (137,843.51) | (302,800.44) | (502,734.93) | (711,674.93) | (903,658.41) | (903,658.41) |

Florida Public Service Commission
Docket No. 990002-EG
GULF POWER COMPANY
Witness: Margaret D. Neyman
Exhibit No. (MDN-2)
Schedule C-3
Page 6 of 7

GULF POWER COMPANY
INTEREST CALCULATION
ENERGY CONSERVATION CLAUSE
For the Period: January, 1999 through December, 1999

| Interest Provision | ACTUAL JAN | ACTUAL FEB | ACTUAL MARCH | ACTUAL APRIL | ACTUAL MAY | ACTUAL JUNE | ACTUAL JULY | AUDIT ADJUSTMENT | ACTUAL AUGUST | In Concert w/Env Adv En Mgmt & Geothermal | ESTIMATED SEPTEMBER | ESTIMATED OCTOBER | ESTIMATED NOVEMBER | ESTIMATED DECEMBER | TOTAL |
|---|---------------|---------------|-----------------|-----------------|---------------|----------------|----------------|---------------------|------------------|---|------------------------|----------------------|-----------------------|-----------------------|------------|
| | | | | | | | | | | | | | | | |
| 1. Beginning True up Amount | 370,677.64 | 351,817.34 | 268,341.72 | 167,760.05 | 111,790.72 | 108,700.67 | 68,362.55 | 0.00 | 15,508.96 | 0.00 | (137,843.51) | (302,800.44) | (502,734.93) | (711,674.93) | |
| 2. Ending True up before Interest | 350,358.74 | 267,096.16 | 166,877.82 | 111,228.09 | 108,258.28 | 67,996.11 | 11,352.53 | 0.00 | (77,697.67) | 0.00 | (301,845.95) | (500,990.03) | (709,044.36) | (900,169.39) | |
| 3. Total beginning & ending | 721,036.38 | 618,913.50 | 435,219.54 | 278,988.14 | 220,049.00 | 176,698.78 | 79,715.08 | 0.00 | (62,188.71) | 0.00 | (439,689.46) | (803,790.47) | (1,211,779.30) | (1,611,834.32) | |
| 4. Average True up Amount | 360,518.19 | 309,456.75 | 217,609.77 | 139,494.07 | 110,024.50 | 88,349.39 | 39,857.54 | 0.00 | (31,094.35) | 0.00 | (219,844.73) | (401,895.24) | (605,889.65) | (805,917.16) | |
| 5. Interest Rate First Day Reporting Business Month | 4.90 | 4.81 | 4.85 | 4.88 | 4.80 | 4.85 | 5.05 | | 5.10 | 0.00 | 5.10 | 5.10 | 5.10 | 5.10 | |
| 6. Interest Rate First Day Subsequent Business Month | 4.81 | 4.85 | 4.88 | 4.80 | 4.85 | 5.05 | 5.10 | | 5.32 | 0.00 | 5.32 | 5.32 | 5.32 | 5.32 | |
| 7. Total of Lines 5 and 6 | 9.71 | 9.66 | 9.73 | 9.68 | 9.65 | 9.90 | 10.15 | 0.00 | 10.42 | 0.00 | 10.42 | 10.42 | 10.42 | 10.42 | |
| 8. Average Interest rate (50% of Line 7) | 4.8550 | 4.8300 | 4.8650 | 4.8400 | 4.8250 | 4.9500 | 5.0750 | 0.0000 | 5.2100 | 0.0000 | 5.2100 | 5.2100 | 5.2100 | 5.2100 | |
| 9. Monthly Average Interest Rate Line 8 x 12 | 0.004046 | 0.004025 | 0.004054 | 0.004033 | 0.004021 | 0.004125 | 0.004229 | 0.000000 | 0.004342 | 0.000000 | 0.004342 | 0.004342 | 0.004342 | 0.004342 | |
| 10. Interest Provision (line 4 X 9) | 1,458.60 | 1,245.56 | 882.23 | 562.63 | 442.39 | 364.44 | 168.56 | 274.65 | (135.00) | (131.50) | (854.49) | (1,744.90) | (2,630.57) | (3,499.02) | (3,696.42) |

Florida Public Service Commission
Docket No. 990002-BG
GULF POWER COMPANY
Witness: Margaret D. Neyman
Exhibit No. _____ (MDN-2)
Schedule C-3
Page 7 of 7

GULF POWER COMPANY
CALCULATION OF CONSERVATION REVENUES
For the Period: September, 1999 Through December, 1999

| | | REVISED | | Clause Revenue |
|----|-------|-----------|----------------------------|--------------------------------|
| | Month | MWH Sales | Revenue (Ave Cents/KWH) | Net of Revenue Taxes (\$) |
| 1. | 9/99 | 876,759 | 0.019 | 168,665.56 |
| 2. | 10/99 | 702,364 | 0.019 | 134,478.41 |
| 3. | 11/99 | 659,098 | 0.019 | 126,358.57 |
| 4. | 12/99 | 790,933 | 0.019 | 152,184.73 |

Florida Public Service Commission
Docket No. 000002-EG
Gulf Power Company
Witness: Michael J. McCarthy
Exhibit No. _____(MJM-1)

INDEX

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| C-2 | Estimated Program Costs for January, 2001 - December, 2001 | 4-6 |
| C-3 | Conservation Program Costs for January, 2000 - August, 2000 Actual September, 2000 - December, 2000 Estimated | 7-13 |
| C-4 | Calculation of Conservation Revenues | 14 |
| C-5 | Program Descriptions and Progress Reports | 15-31 |

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000002-EG EXHIBIT NO. 6
COMPANY/ McCarthy
WITNESS: McCarthy
DATE 11-20-20

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SUMMARY OF PROJECTED COST RECOVERY CLAUSE CALCULATION

For the Period: January, 2001 Through December, 2001

| | \$ |
|--|------------------|
| 1. Total Program Costs: Projected for 2001 (Schedule C-2 Page 1 of 3, Line 18) | 4,104,538 |
| 2. True Up: Estimated 2000 (Jan-Aug Actual; Sep-Dec Est.) (Schedule C-3, Page 6 of 7) | 946,054 |
| 3. Total (Line 1 + Line 2) | <u>5,050,592</u> |
| 4. Cost Subject to Revenue Taxes | 5,050,592 |
| 5. Revenue Tax | <u>1,015,970</u> |
| 6. Total Recoverable Cost | <u>5,131,250</u> |

Program costs are split in proportion to the current period split of demand-related and energy-related costs, see below. The allocation of projected ECCR costs between demand and energy is shown on schedule C-2, page 2 of 8, and is consistent with the methodology set forth in Order No. PSC-93-1845-FOF-EG.

| | |
|---------------------------------------|-----------|
| 7. Total Cost | 5,131,250 |
| 8. Energy Related Costs | 3,964,892 |
| 9. Demand Related Costs (total) | 1,166,358 |
| 10. Demand Costs Allocated on 12 CP | 1,076,638 |
| 11. Demand Costs Allocated on 1/13 th | 89,720 |

| | Energy \$ | Demand \$ Half of GCS | Total | Energy | Demand | Total Recoverable Costs Including Revenue Taxes |
|---------------------|-----------|--------------------------|-----------|------------------|------------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 12. Est/Actual 2000 | 2,916,337 | 888,148 | 3,804,485 | 736,828 | 224,335 | 961,163 |
| 13. Percentage | 76.66% | 23.34% | 100.00% | | | |
| 14. Projected 2001 | 3,177,300 | 927,238 | 4,104,538 | 3,228,064 | 942,023 | 4,170,087 |
| 15. Percentage | 77.41% | 22.59% | 100.00% | | | |
| 16. Total | | | | <u>3,964,892</u> | <u>1,166,358</u> | <u>5,131,250</u> |

GULF POWER COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
January, 2001 Through December, 2001

| Rate Class | A | B | C | D | E | F | G | H | I |
|-------------------|--|---|--|------------------------------------|------------------------------------|---|---|--|--|
| | Average 12 CP Load Factor at Meter | Jan 2001 - Dec 2001 Projected KWH Sales at Meter | Projected Avg 12 CP KW at Meter Col B / (8760 hours x Col A) | Demand Loss Expansion Factor | Energy Loss Expansion Factor | Jan 2001 - Dec 2001 Projected KWH Sales at Generation Col B x Col E | Projected Avg 12 CP KW at Generation Col C x Col D | Percentage of KWH Sales at Generation Col F / Total Col F | Percentage of 12 CP KW Demand at Generation Col G / Total Col G |
| RS, RST, RSVP | 58.269848% | 4,761,643,000 | 932,843.61 | 1.1019333 | 1.0766175 | 5,126,468,183 | 1,027,931.44 | 47.31164% | 56.10488% |
| GS, GST | 58.862369% | 283,139,000 | 54,910.81 | 1.1019255 | 1.0766135 | 304,831,270 | 60,507.62 | 2.81326% | 3.30253% |
| GSD, GSDT | 77.395927% | 2,384,500,000 | 351,702.22 | 1.1016647 | 1.0764011 | 2,566,678,423 | 387,457.92 | 23.68762% | 21.14760% |
| LP, LPT | 85.767459% | 1,889,538,000 | 251,494.78 | 1.0601470 | 1.0444167 | 1,973,465,042 | 266,621.44 | 18.21291% | 14.55230% |
| PX, PXT, RTP, SBS | 98.930621% | 714,869,000 | 82,488.16 | 1.0313379 | 1.0235079 | 731,674,069 | 85,073.17 | 6.75255% | 4.64333% |
| OS-I, OS-II | 979.964079% | 93,983,000 | 1,094.80 | 1.1020255 | 1.0766162 | 101,183,620 | 1,206.50 | 0.93381% | 0.06585% |
| OS-III | 100.678498% | 25,513,000 | 2,892.82 | 1.1024447 | 1.0766529 | 27,468,645 | 3,189.17 | 0.25351% | 0.17407% |
| OS-IV | 254.007949% | 3,492,000 | 156.94 | 1.1024447 | 1.0766529 | 3,759,672 | 173.02 | 0.03470% | 0.00944% |
| TOTAL | 67.948463% | 10,156,677,000 | 1,677,584.14 | | | 10,835,528,924 | 1,832,160.28 | 100.00000% | 100.00000% |

Notes:

Col A - Average 12 CP load factor based on actual 1999 load research data.
Col C - 8,760 is the number of hours in 12 months.

GULF POWER COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
January, 2001 Through December, 2001

| | A | B | C | D | E | F | G | H |
|-------------------|--|--|-----------------------------------|----------------|------------------------------|---|---|---|
| <u>Rate Class</u> | <u>Percentage of KWH Sales at Generation</u> | <u>Percentage of 12 CP KW Demand at Generation</u> | <u>Demand Allocation 12CP</u> | <u>1/13 th</u> | <u>Energy Allocation</u> | <u>Total Conservation Costs</u> | <u>Projected KWH Sales at Meter</u> | <u>Conservation Recovery Factor cents per KWH</u> |
| RS, RST | 47.31164% | 56.10488% | \$604,046 | \$42,448 | \$1,875,855 | \$2,522,350 | 4,761,643,000 | 0.053 |
| GS, GST | 2.81326% | 3.30253% | 35,556 | 2,524 | 111,543 | 149,623 | 283,139,000 | 0.053 |
| GSD, GSDT | 23.68762% | 21.14760% | 227,683 | 21,253 | 939,189 | 1,188,125 | 2,384,500,000 | 0.050 |
| LP, LPT | 18.21291% | 14.55230% | 156,676 | 16,341 | 722,122 | 895,139 | 1,889,538,000 | 0.047 |
| PX, PXT, RTP, SBS | 6.75255% | 4.64333% | 49,992 | 6,058 | 267,731 | 323,781 | 714,869,000 | 0.045 |
| OS-I, OS-II | 0.93381% | 0.06585% | 709 | 838 | 37,025 | 38,572 | 93,983,000 | 0.041 |
| OS-III | 0.25351% | 0.17407% | 1,874 | 227 | 10,051 | 12,152 | 25,513,000 | 0.048 |
| OS-IV | 0.03470% | 0.00944% | 102 | 31 | 1,376 | 1,509 | 3,492,000 | 0.043 |
| TOTAL | | | \$1,076,638 | \$89,720 | \$3,964,892 | \$5,131,250 | 10,156,677,000 | |

A Obtained from Schedule C-1, page 2 of 3, col H

B Obtained from Schedule C-1, page 2 of 3, col I

C Total from C-1, page 1, line 10 * col B

D Total from C-1, page 1, line 11 * col A

E Total from C-1, page 1, line 8 * col A

F Total Conservation Costs

G Projected kwh sales for the period January 2001 through December 2001

H Col F / G

Note: Totals may not add due to rounding

C1a Pr2001.xls

Florida Public Service Commission
 Docket No. 000002-EG
 GULF POWER COMPANY
 Witness: Michael J. McCarthy
 Exhibit No. (MM-1)
 Schedule C-1
 Page 3 of 3

GULF POWER COMPANY

PROJECTED CONSERVATION PROGRAM NET COSTS
For the Period January, 2001 Through December, 2001

| Actual | Depre/Amort & Return | Payroll & Benefits | Materials Vehicles & Expenses | Outside Services | Advertising | Incentives | Total Costs | Program Revenues | Net Costs |
|------------------------------------|-------------------------|--------------------------|-------------------------------------|---------------------|-------------|------------|----------------|---------------------|--------------|
| 1. Residential Energy Audits | 0 | 277,207 | 51,949 | | 100,200 | | 429,356 | | 429,356 |
| 2. Gulf Express | 0 | 0 | 4,000 | | | | 4,000 | | 4,000 |
| 3. In Concert with the Environment | 0 | 0 | 0 | | | | 0 | | 0 |
| 4. Environmental Good Cents Home | 0 | 0 | 0 | | | | 0 | | 0 |
| 5. Duct Leakage | 0 | 0 | 0 | | | | 0 | | 0 |
| 6. Geothermal Heat Pump | 0 | 125,744 | 107,569 | | 111,000 | | 344,313 | | 344,313 |
| 7. Good Cents Select | 709,971 | 558,515 | 668,223 | | 100,000 | | 2,036,709 | 182,233 | 1,854,476 |
| 8. Comm/Ind Good Cents Bldg | 0 | 334,471 | 44,955 | | 18,625 | | 398,051 | | 398,051 |
| 9. Comm/Ind E.A. & T.A.A. | 0 | 520,922 | 110,379 | | 4,500 | | 635,801 | | 635,801 |
| 10. Commercial Mail In Audit | 0 | 30,920 | 25,852 | | | | 56,772 | | 56,772 |
| 11. Solar for Schools | 0 | 4,582 | 300 | | | | 4,882 | | 4,882 |
| 12. Research & Development | 0 | 0 | 219,484 | | | | 219,484 | | 219,484 |
| 13. Residential Mail In Audit | 0 | 37,914 | 10,789 | | 50,000 | | 98,703 | | 98,703 |
| 14. Earth Cents | 0 | 20,200 | 6,000 | | 7,500 | | 33,700 | | 33,700 |
| 15. Green Pricing | 0 | 0 | 25,000 | | | | 25,000 | | 25,000 |
| 16. Total All Programs | 709,971 | 1,910,475 | 1,274,500 | 0 | 391,825 | 0 | 4,286,771 | 182,233 | 4,104,538 |
| 17. Less: Base Rate Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 18. Net Program Costs | 709,971 | 1,910,475 | 1,274,500 | 0 | 391,825 | 0 | 4,286,771 | 182,233 | 4,104,538 |

Pr2001.xls C2a

GULF POWER COMPANY

PROJECTED CONSERVATION PROGRAM NET COSTS
For the Period January, 2001 Through December, 2001

PROGRAMS

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | 12 MONTH TOTAL | DEMAND COSTS | ENERGY COSTS |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------|-----------------|-----------------|
| 1. Residential Energy Audits | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,780 | 35,776 | 429,356 | | 429,356 |
| 2. Gulf Express | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 337 | 4,000 | | 4,000 |
| 3. In Concert with the Environment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 4. Good Cents Environmental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5. Duct Leakage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 6. Geothermal Heat Pump | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,693 | 28,690 | 344,313 | | 344,313 |
| 7. Good Cents Select | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,540 | 154,536 | 1,854,476 | 927,238 | 927,238 |
| 8. Comm/Ind Good Cents Bldg | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,171 | 33,170 | 398,051 | | 398,051 |
| 9. Comm/Ind E.A. & T.A.A. | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,983 | 52,988 | 635,801 | | 635,801 |
| 10. Commercial Mail In Audit | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 56,772 | | 56,772 |
| 11. Solar for Schools | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 405 | 4,882 | | 4,882 |
| 12. Research & Development | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,290 | 18,294 | 219,484 | | 219,484 |
| 13. Residential Mail In Audit | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,225 | 8,228 | 98,703 | | 98,703 |
| 14. Earth Cents | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,808 | 2,812 | 33,700 | | 33,700 |
| 15. Green Pricing | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,087 | 25,000 | | 25,000 |
| 16. Total All Programs | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,054 | 4,104,538 | 927,238 | 3,177,300 |
| 17. Less: Base Rate Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. Recoverable Conservation Expenses | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,044 | 342,054 | 4,104,538 | 927,238 | 3,177,300 |

GULF POWER COMPANY
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Good Cents Select
For the Period January, 2001 Through December, 2001

| Line No. | Description | Beginning of Period | Projected January | Projected February | Projected March | Projected April | Projected May | Projected June | Projected July | Projected August | Projected Sept | Projected Oct | Projected Nov | Projected Dec | Total |
|----------|--|---------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|----------------|---------------|---------------|---------------|---------|
| 1. | Additions to Plant in Service (Net of Retirements) | | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | 155,700 | |
| 2. | Depreciation Base | 2,184,261 | 2,349,961 | 2,505,661 | 2,661,361 | 2,817,061 | 2,972,761 | 3,128,461 | 3,284,161 | 3,439,861 | 3,595,561 | 3,751,261 | 3,906,961 | 4,062,661 | |
| 3. | Depreciation Expense (A) | | 5,080 | 5,680 | 6,070 | 6,459 | 6,848 | 7,237 | 7,627 | 8,016 | 8,406 | 8,794 | 9,184 | 9,573 | 88,973 |
| 4. | Cumulative Investment | 2,184,261 | 2,349,961 | 2,505,661 | 2,661,361 | 2,817,061 | 2,972,761 | 3,128,461 | 3,284,161 | 3,439,861 | 3,595,561 | 3,751,261 | 3,906,961 | 4,062,661 | |
| 5. | Less: Accumulated Depreciation | 37,652 | 42,732 | 48,412 | 54,482 | 60,941 | 67,789 | 75,026 | 82,653 | 90,669 | 99,074 | 107,868 | 117,052 | 126,625 | |
| 6. | Net Plant in Service | 2,156,609 | 2,307,229 | 2,457,249 | 2,606,879 | 2,756,120 | 2,904,972 | 3,053,436 | 3,201,508 | 3,349,192 | 3,496,487 | 3,643,393 | 3,789,909 | 3,936,036 | |
| 7. | Net Additions/Reductions to CWIP | | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | 165,772 | |
| 8. | CWIP Balance | 1,795,760 | 1,961,532 | 2,127,304 | 2,293,075 | 2,458,847 | 2,624,619 | 2,790,390 | 2,956,162 | 3,121,934 | 3,287,706 | 3,453,477 | 3,619,249 | 3,785,020 | |
| 9. | Net Investment (Line 6 + 8) | 3,952,369 | 4,268,761 | 4,584,553 | 4,899,954 | 5,214,967 | 5,529,591 | 5,843,826 | 6,157,670 | 6,471,126 | 6,784,192 | 7,096,870 | 7,409,158 | 7,721,056 | |
| 10. | Average Net Investment | | 4,110,565 | 4,428,657 | 4,742,254 | 5,057,461 | 5,372,279 | 5,686,708 | 6,000,748 | 6,314,398 | 6,627,659 | 6,940,531 | 7,253,014 | 7,565,107 | |
| 11. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008906 | 0.008884 | 0.008884 | |
| 12. | Return Requirement on Average Net Investment | | 36,609 | 39,424 | 42,235 | 45,042 | 47,846 | 50,646 | 53,443 | 56,236 | 59,026 | 61,812 | 64,606 | 67,395 | 620,998 |
| 13. | Total Depreciation & Return (Line 3 + 12) | | 41,689 | 45,104 | 48,305 | 51,501 | 54,694 | 57,883 | 61,070 | 64,252 | 67,431 | 70,606 | 73,789 | 76,968 | 709,971 |

Notes:

- (A) Good Cents Select Property Additions Depreciated at 3% per year
(B) Revenue Requirement Return is 10.4208%

Florida Public Service Commission
 Docket No. 000002-EG
 GULF POWER COMPANY
 Witness: Michael J. McCarthy
 Exhibit No. (MJM-1)
 Schedule C-2
 Page 3 of 3

GULF POWER COMPANY
CONSERVATION PROGRAM NET COST
January, 2000 Through August, 2000, Actual
September, 2000 Through December, 2000, Estimated

| Actual | Capital Return & Depreciation | Payroll & Benefits | Materials Vehicles & Expenses | Outside Services | Advertising | Incentives | Total Costs | Program Revenues (Credits) | Net Costs |
|---|-------------------------------------|--------------------------|-------------------------------------|---------------------|-------------|------------|----------------|----------------------------------|--------------|
| 1. Residential Energy Audits | | | | | | | | | |
| a. Actual | 0.00 | 153,406.01 | 27,724.15 | 0.00 | 118,174.43 | 0.00 | 299,304.59 | 0.00 | 299,304.59 |
| b. Estimated | 0.00 | 109,850.99 | 4,490.85 | 0.00 | 25.57 | 0.00 | 114,367.41 | 0.00 | 114,367.41 |
| c. Total | 0.00 | 263,257.00 | 32,215.00 | 0.00 | 118,200.00 | 0.00 | 413,672.00 | 0.00 | 413,672.00 |
| 2. Gulf Express | | | | | | | | | |
| a. Actual | 0.00 | 2,251.93 | 1,956.94 | 0.00 | 0.00 | 0.00 | 4,208.87 | 0.00 | 4,208.87 |
| b. Estimated | 0.00 | 1,483.07 | 2,043.06 | 0.00 | 0.00 | 0.00 | 3,526.13 | 0.00 | 3,526.13 |
| c. Total | 0.00 | 3,735.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 7,735.00 | 0.00 | 7,735.00 |
| 3. In Concert with the Environment | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Estimated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Environmental Good Cents Home | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Estimated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. Duct Leakage | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 271.24 | 0.00 | 0.00 | 0.00 | 271.24 | 0.00 | 271.24 |
| b. Estimated | 0.00 | 0.00 | (271.24) | 0.00 | 0.00 | 0.00 | (271.24) | 0.00 | (271.24) |
| c. Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. Geothermal Heat Pump | | | | | | | | | |
| a. Actual | 0.00 | 51,901.14 | 11,966.24 | 0.00 | 29,410.23 | 0.00 | 93,277.61 | 0.00 | 93,277.61 |
| b. Estimated | 0.00 | 91,007.86 | 72,274.76 | 0.00 | 81,589.77 | 0.00 | 244,872.39 | 0.00 | 244,872.39 |
| c. Total | 0.00 | 142,909.00 | 84,241.00 | 0.00 | 111,000.00 | 0.00 | 338,150.00 | 0.00 | 338,150.00 |
| 7. Good Cents Select | | | | | | | | | |
| a. Actual | 138,421.12 | 158,840.76 | 986,133.03 | 0.00 | 14,309.36 | 0.00 | 1,297,704.27 | 14,078.98 | 1,283,625.29 |
| b. Estimated | 125,986.92 | 81,964.24 | 9,948.97 | 0.00 | 260,690.64 | 0.00 | 478,590.77 | 24,457.47 | 454,133.30 |
| c. Total | 264,408.04 | 240,805.00 | 996,082.00 | 0.00 | 275,000.00 | 0.00 | 1,776,295.04 | 38,536.45 | 1,737,758.59 |
| 8. Comm/Ind Good Cents Bldg | | | | | | | | | |
| a. Actual | 0.00 | 195,108.45 | 27,506.75 | 0.00 | 1,529.91 | 0.00 | 224,145.11 | 0.00 | 224,145.11 |
| b. Estimated | 0.00 | 71,589.55 | 831.25 | 0.00 | 22,595.09 | 0.00 | 95,015.89 | 0.00 | 95,015.89 |
| c. Total | 0.00 | 266,698.00 | 28,338.00 | 0.00 | 24,125.00 | 0.00 | 319,161.00 | 0.00 | 319,161.00 |
| 9. Comm/Ind E.A. & T.A.A. | | | | | | | | | |
| a. Actual | 0.00 | 306,131.35 | 40,277.51 | 0.00 | 0.00 | 0.00 | 346,408.86 | 0.00 | 346,408.86 |
| b. Estimated | 0.00 | 235,824.65 | 9,020.49 | 0.00 | 5,000.00 | 0.00 | 249,845.14 | 0.00 | 249,845.14 |
| c. Total | 0.00 | 541,956.00 | 49,298.00 | 0.00 | 5,000.00 | 0.00 | 596,254.00 | 0.00 | 596,254.00 |
| 10. Commercial Mail In Audit | | | | | | | | | |
| a. Actual | 0.00 | 16,188.62 | 4,459.86 | 0.00 | 0.00 | 0.00 | 20,648.48 | 0.00 | 20,648.48 |
| b. Estimated | 0.00 | 11,884.38 | 38,540.14 | 0.00 | 0.00 | 0.00 | 50,424.52 | 0.00 | 50,424.52 |
| c. Total | 0.00 | 28,071.00 | 43,000.00 | 0.00 | 0.00 | 0.00 | 71,071.00 | 0.00 | 71,071.00 |
| 11. Solar for Schools | | | | | | | | | |
| a. Actual | 0.00 | 1,702.28 | 0.00 | 0.00 | 0.00 | 0.00 | 1,702.28 | 0.00 | 1,702.28 |
| b. Estimated | 0.00 | 2,720.72 | 500.00 | 0.00 | 0.00 | 0.00 | 3,220.72 | 0.00 | 3,220.72 |
| c. Total | 0.00 | 4,423.00 | 500.00 | 0.00 | 0.00 | 0.00 | 4,923.00 | 0.00 | 4,923.00 |
| 12. Research & Development | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Actual Geothermal Heat Pump | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Actual FCG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Actual Desiccant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Actual Energy Education | 2,590.16 | 0.00 | 22,355.39 | 0.00 | 0.00 | 0.00 | 24,945.55 | 0.00 | 24,945.55 |
| f. Actual Commercial Technology | 115.06 | 0.00 | 7,089.90 | 0.00 | 0.00 | 0.00 | 7,204.96 | 0.00 | 7,204.96 |
| g. Actual PJC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| h. Actual Slinky Loop | 0.00 | 0.00 | 330.00 | 0.00 | 0.00 | 0.00 | 330.00 | 0.00 | 330.00 |
| i. Actual Dunes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| j. Actual Van Norman | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| k. Actual Shoras | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| l. Actual Sleep Inn | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| m. Actual Closed Loop Dentist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| n. Actual GCCC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| o. Actual H2O Pur. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| p. Actual Joe Ridge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| q. Actual Groovin' Hwy 29 | 0.00 | 0.00 | 851.21 | 0.00 | 0.00 | 0.00 | 851.21 | 0.00 | 851.21 |
| r. Actual Pine Forest | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| s. Actual Hampton | 0.00 | 0.00 | 20,961.12 | 0.00 | 0.00 | 0.00 | 20,961.12 | 0.00 | 20,961.12 |
| t. Actual Boardwalk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| u. Total Actual | 2,705.22 | 0.00 | 61,587.62 | 0.00 | 0.00 | 0.00 | 64,292.84 | 0.00 | 64,292.84 |
| v. Estimated | 0.00 | 0.00 | 56,636.38 | 0.00 | 0.00 | 0.00 | 56,636.38 | 0.00 | 56,636.38 |
| w. Total | 2,705.22 | 0.00 | 118,224.00 | 0.00 | 0.00 | 0.00 | 120,929.22 | 0.00 | 120,929.22 |
| 13. Residential Mail In Audit | | | | | | | | | |
| a. Actual | 0.00 | 27,347.79 | 7,026.82 | 0.00 | 0.00 | 0.00 | 34,374.61 | 0.00 | 34,374.61 |
| b. Estimated | 0.00 | 20,118.21 | 973.18 | 0.00 | 50,000.00 | 0.00 | 71,091.39 | 0.00 | 71,091.39 |
| c. Total | 0.00 | 47,466.00 | 8,000.00 | 0.00 | 50,000.00 | 0.00 | 105,466.00 | 0.00 | 105,466.00 |
| 14. Earth Cents | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 5,829.12 | 0.00 | 0.00 | 0.00 | 5,829.12 | 0.00 | 5,829.12 |
| b. Estimated | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| c. Total | 0.00 | 0.00 | 15,829.12 | 0.00 | 0.00 | 0.00 | 15,829.12 | 0.00 | 15,829.12 |
| 15. Green Pricing | | | | | | | | | |
| a. Actual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Estimated | 0.00 | 0.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 |
| c. Total | 0.00 | 0.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 |
| 16. Total All Programs | | | | | | | | | |
| a. Actual | 141,126.34 | 912,876.33 | 1,174,739.28 | 0.00 | 163,423.93 | 0.00 | 2,392,155.88 | 14,078.98 | 2,378,086.90 |
| b. Estimated | 125,986.92 | 626,443.67 | 239,987.84 | 0.00 | 419,901.07 | 0.00 | 1,412,319.50 | 24,457.47 | 1,387,862.03 |
| c. Total | 267,113.26 | 1,539,320.00 | 1,414,727.12 | 0.00 | 583,325.00 | 0.00 | 3,804,485.38 | 38,536.45 | 3,765,948.93 |

GULF POWER COMPANY
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Good Cents Select
For the Period January, 2000 Through December, 2000

| Line No. | Beginning of Period | Actual January | Actual February | Actual March | Actual April | Actual May | Actual June | Actual July | Actual August | Projected September | Projected October | Projected November | Projected December | Total |
|---|---------------------|----------------|-----------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------------|-------------------|--------------------|--------------------|------------|
| 1. Additions to Plant in Service (Net of Retirements) | 1,104,007.00 | 119,525.97 | (119,525.97) | (29,351.41) | (36,585.12) | 66,811.56 | 49,943.75 | (1,045.09) | 902.52 | 68,009.76 | 323,606.88 | 323,606.88 | 324,354.24 | |
| 2. Depreciation Base | 1,104,007.00 | 1,223,532.97 | 1,104,007.00 | 1,074,655.59 | 1,038,070.47 | 1,104,882.03 | 1,154,825.78 | 1,153,780.69 | 1,154,683.21 | 1,222,692.97 | 1,546,299.85 | 1,869,906.73 | 2,194,260.97 | |
| 3. Depreciation Expense (A) | | 2,935.50 | 2,909.42 | 2,909.42 | 2,723.33 | 2,640.91 | 2,678.69 | 2,824.63 | 2,885.76 | 2,885.58 | 2,971.72 | 3,461.24 | 4,270.26 | 5,080.21 |
| 4. Cumulative Investment | 1,104,007.00 | 1,223,532.97 | 1,104,007.00 | 1,074,655.59 | 1,038,070.47 | 1,104,882.03 | 1,154,825.78 | 1,153,780.69 | 1,154,683.21 | 1,222,692.97 | 1,546,299.85 | 1,869,906.73 | 2,194,260.97 | |
| 5. Less: Accumulated Depreciation | 1,555.49 | 4,490.98 | 7,400.42 | 10,309.84 | 13,033.17 | 15,674.08 | 18,352.77 | 21,177.40 | 24,063.16 | 26,948.74 | 29,920.46 | 33,381.70 | 37,651.96 | |
| 6. Net Plant in Service (Line 4 - 5) | 1,102,451.51 | 1,219,041.98 | 1,096,606.58 | 1,064,345.75 | 1,025,037.30 | 1,089,207.95 | 1,136,473.01 | 1,132,603.29 | 1,130,620.05 | 1,195,744.23 | 1,516,379.39 | 1,836,525.03 | 2,156,609.01 | |
| 7. Net Additions/Reductions to CWIP | | (58,112.22) | 208,694.60 | (57,817.22) | 37,362.79 | 270,576.94 | (16,817.40) | 10,374.28 | 760,205.73 | 232,459.24 | 38,080.12 | 38,080.12 | 37,511.78 | |
| 8. CWIP Balance | 297,161.71 | 239,049.49 | 445,744.09 | 387,926.87 | 425,289.66 | 695,866.60 | 679,049.20 | 689,423.48 | 1,449,629.21 | 1,682,089.45 | 1,720,169.57 | 1,758,248.69 | 1,795,760.45 | |
| 9. Net Investment (Line 6 + 8) | 1,389,613.22 | 1,458,091.47 | 1,542,350.67 | 1,452,272.62 | 1,460,326.96 | 1,785,074.55 | 1,815,522.21 | 1,822,026.77 | 2,580,249.26 | 2,677,832.68 | 3,236,547.96 | 3,594,773.72 | 3,952,369.46 | |
| 10. Average Net Investment | | 1,426,852.34 | 1,500,221.07 | 1,497,311.65 | 1,451,299.79 | 1,617,700.76 | 1,800,298.36 | 1,818,774.48 | 2,201,138.01 | 2,729,040.97 | 3,057,190.32 | 3,415,660.84 | 3,773,571.59 | |
| 11. Rate of Return / 12 (Including Income Taxes) (B) | | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | |
| 12. Return Requirement on Average Net Investment | | 12.408.15 | 13,027.92 | 13,002.65 | 12,603.09 | 14,048.11 | 15,833.79 | 15,794.24 | 19,114.68 | 23,696.99 | 26,548.64 | 29,661.60 | 32,769.70 | 228,311.57 |
| 13. Total Depreciation & Return (Line 3 + 12) | | 15,343.66 | 15,937.34 | 15,912.08 | 15,326.42 | 16,689.02 | 18,312.48 | 18,618.87 | 22,000.44 | 26,584.57 | 29,520.36 | 33,122.84 | 37,039.95 | 264,408.04 |

Notes:

(A) Good Cents Select Property Additions Depreciated at 3% per year
(B) Revenue Requirement Return is 10.4209% Jan-Dec 2000

Florida Public Service Commission
 Docket No. 000002-EG
 GULF POWER COMPANY
 Witness: Michael J. McCarthy
 Exhibit No. _____ (MM-1)
 Schedule C-3
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GULF POWER COMPANY

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Energy Education
For the Period January, 2000 Through December, 2000

| Line No. | Description | Beginning of Period | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Projected Sep | Projected Oct | Projected Nov | Projected Dec | Total |
|----------|--|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|---------------|---------------|---------------|----------|
| 1. | Investments (Net of Retirements) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2. | Amortization Base | | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3. | Amortization Expense (A) | | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 251.65 | 0.00 | 0.00 | 0.00 | 0.00 | 2,013.20 |
| 4. | Cumulative Investment | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 21,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5. | Less: Accumulated Amortization | 11,827.55 | 12,079.20 | 12,330.85 | 12,582.50 | 12,834.15 | 13,085.80 | 13,337.45 | 13,589.10 | 13,840.75 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6. | Net Investment (Line 4 - 5) | 9,311.45 | 9,059.80 | 8,808.15 | 8,556.50 | 8,304.85 | 8,053.20 | 7,801.55 | 7,549.90 | 7,298.25 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7. | Average Net Investment | | 9,185.63 | 8,933.98 | 8,682.33 | 8,430.68 | 8,179.03 | 7,927.38 | 7,675.73 | 7,424.08 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | |
| 9. | Return Requirement on Average Net Investment | | 79.77 | 77.58 | 75.40 | 73.21 | 71.03 | 68.84 | 66.66 | 64.47 | 0.00 | 0.00 | 0.00 | 0.00 | 576.96 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 331.42 | 329.23 | 327.05 | 324.86 | 322.68 | 320.49 | 318.31 | 316.12 | 0.00 | 0.00 | 0.00 | 0.00 | 2,590.16 |

Notes:

(A) 1995 Additions Amortized over 7 Year Period; No additions after 1995
(B) Revenue Requirement Return is 10.4208% Jan-Dec 2000

Florida Public Service Commission
Docket No. 000002-EG
GULF POWER COMPANY
Witness: Michael J. McCarthy
Exhibit No. (MTM-1)
Schedule C-3
Page 3 of 7

GULF POWER COMPANY

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN
Research and Development Commercial Technology
For the Period January, 2000 Through December, 2000

| Line No. | Description | Beginning of Period | Actual Jan | Actual Feb | Actual Mar | Actual Apr | Actual May | Actual Jun | Actual Jul | Actual Aug | Projected Sep | Projected Oct | Projected Nov | Projected Dec | Total |
|----------|--|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|---------------|---------------|---------------|--------|
| 1. | Investments (Net of Retirements) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2. | Amortization Base | | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3. | Amortization Expense (A) | | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 11.18 | 0.00 | 0.00 | 0.00 | 0.00 | 89.44 |
| 4. | Cumulative Investment | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 939.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5. | Less: Accumulated Amortization | 525.46 | 536.64 | 547.82 | 559.00 | 570.18 | 581.36 | 592.54 | 603.72 | 614.90 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6. | Net Investment (Line 4 - 5) | 413.54 | 402.36 | 391.18 | 380.00 | 368.82 | 357.64 | 346.46 | 335.28 | 324.10 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7. | Average Net Investment | | 407.95 | 396.77 | 385.59 | 374.41 | 363.23 | 352.05 | 340.87 | 329.69 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8. | Rate of Return / 12 (Including Income Taxes) (B) | | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | 0.008684 | |
| 9. | Return Requirement on Average Net Investment | | 3.54 | 3.45 | 3.35 | 3.25 | 3.15 | 3.06 | 2.96 | 2.86 | 0.00 | 0.00 | 0.00 | 0.00 | 25.62 |
| 10. | Total Amortization & Return (Line 3 + 9) | | 14.72 | 14.63 | 14.53 | 14.43 | 14.33 | 14.24 | 14.14 | 14.04 | 0.00 | 0.00 | 0.00 | 0.00 | 115.06 |

Notes:

- (A) 1995 Additions Amortized over 7 Year Period; No additions after 1995
 (B) Revenue Requirement Return is 10.4209% Jan-Dec 2000

GULF POWER COMPANY

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C3a

GULF POWER COMPANY

ESTIMATED TRUE-UP ENERGY CONSERVATION CLAUSE
For the Period: January, 2000 through December, 2000

| | ACTUAL JAN | ACTUAL FEB | ACTUAL MARCH | ACTUAL APRIL | ACTUAL MAY | ACTUAL JUNE | ACTUAL JULY | ACTUAL AUGUST | ESTIMATED SEPTEMBER | ESTIMATED OCTOBER | ESTIMATED NOVEMBER | ESTIMATED DECEMBER | TOTAL |
|--|---------------|---------------|-----------------|-----------------|---------------|----------------|----------------|------------------|------------------------|----------------------|-----------------------|-----------------------|-------------------|
| <u>Conservation Revenues</u> | | | | | | | | | | | | | |
| 1. Good Cents Select Program Revenues (Participation Fee) | 520.00 | 593.09 | 735.10 | 898.21 | 1,680.75 | 2,504.43 | 3,318.62 | 3,828.78 | 3,171.00 | 5,132.49 | 7,093.98 | 9,060.00 | 38,536.45 0.00 |
| 2. Conservation Revenues | 266,083.65 | 243,396.25 | 242,271.37 | 237,702.67 | 325,754.95 | 348,979.72 | 395,616.30 | 385,791.48 | 315,804.79 | 258,056.46 | 243,606.37 | 286,901.28 | 3,549,965.29 |
| 3. Total Revenues | 266,603.65 | 243,989.34 | 243,006.47 | 238,600.88 | 327,435.70 | 351,484.15 | 396,934.92 | 389,620.26 | 318,975.79 | 263,188.95 | 250,700.35 | 295,961.28 | 3,588,501.74 |
| 4. Adjustment not Applicable to Period - Prior True Up | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.83) | (75,304.87) | (903,658.00) |
| 5. Conservation Revenues Applicable to Period | 191,298.82 | 168,684.51 | 167,701.64 | 163,296.05 | 252,130.87 | 276,179.32 | 323,630.09 | 314,315.43 | 243,670.96 | 187,884.12 | 175,395.52 | 220,656.41 | 2,684,843.74 |
| 6. Conservation Expenses (Form C-3 Page 3 of 5) | 153,475.31 | 353,693.04 | 284,344.02 | 199,185.70 | 361,968.10 | 336,662.40 | 283,481.90 | 419,355.42 | 328,325.00 | 328,325.00 | 348,325.00 | 407,344.50 | 3,804,485.39 |
| 7. True Up this Period (Line 5 minus Line 6) | 37,823.51 | (185,008.53) | (116,642.38) | (36,889.65) | (109,837.23) | (60,483.08) | 40,148.19 | (105,039.99) | (84,654.04) | (140,440.88) | (172,929.48) | (186,688.09) | (1,119,641.65) |
| 8. Interest Provision this Period (Page 10, Line 10) | (2,989.04) | (3,043.24) | (3,507.16) | (3,643.67) | (3,797.29) | (3,991.23) | (3,636.74) | (3,396.80) | (3,515.44) | (3,735.54) | (4,195.16) | (4,782.14) | (44,233.45) |
| 9. True Up & Interest Provision Beginning of Month | (685,837.40) | (575,698.10) | (688,445.04) | (733,289.75) | (697,518.24) | (735,847.93) | (725,017.41) | (613,201.13) | (646,333.09) | (659,197.74) | (728,069.33) | (829,889.14) | (685,837.40) |
| 10. Prior True Up Collected or Refunded | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.83 | 75,304.87 | 903,658.00 |
| End of Period- Net True Up | (575,698.10) | (688,445.04) | (733,289.75) | (697,518.24) | (735,847.93) | (725,017.41) | (613,201.13) | (646,333.09) | (659,197.74) | (728,069.33) | (829,889.14) | (946,054.50) | (946,054.50) |

GULF POWER COMPANY
INTEREST CALCULATION
ENERGY CONSERVATION CLAUSE
For the Period: January, 2000 through December, 2000

| <u>Interest Provision</u> | <u>ACTUAL JAN</u> | <u>ACTUAL FEB</u> | <u>ACTUAL MARCH</u> | <u>ACTUAL APRIL</u> | <u>ACTUAL MAY</u> | <u>ACTUAL JUNE</u> | <u>ACTUAL JULY</u> | <u>ACTUAL AUGUST</u> | <u>ESTIMATED SEPTEMBER</u> | <u>ESTIMATED OCTOBER</u> | <u>ESTIMATED NOVEMBER</u> | <u>ESTIMATED DECEMBER</u> | <u>TOTAL</u> |
|---|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|------------------------|------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|-------------------------------|--------------|
| 1. Beginning True up Amount | (685,837.40) | (575,698.10) | (688,445.04) | (733,289.75) | (697,518.24) | (735,847.93) | (725,017.41) | (613,201.13) | (646,333.09) | (659,197.74) | (728,069.33) | (829,889.14) | |
| 2. Ending True up before Interest | (572,709.06) | (685,401.80) | (729,782.59) | (693,874.57) | (732,050.64) | (721,026.18) | (609,564.39) | (642,936.29) | (655,682.30) | (724,333.79) | (825,693.98) | (941,272.36) | |
| 3. Total beginning & ending | (1,258,546.46) | (1,261,099.90) | (1,418,227.63) | (1,427,164.32) | (1,429,568.88) | (1,456,874.11) | (1,334,581.80) | (1,256,137.42) | (1,302,015.39) | (1,383,531.52) | (1,553,763.30) | (1,771,161.50) | |
| 4. Average True up Amount | (629,273.23) | (630,549.95) | (709,113.82) | (713,582.16) | (714,784.44) | (728,437.06) | (667,290.90) | (628,068.71) | (651,007.69) | (691,765.76) | (776,881.65) | (885,580.75) | |
| 5. Interest Rate First Day Reporting Business Month | 5.60 | 5.80 | 5.80 | 6.07 | 6.18 | 6.57 | 6.58 | 6.50 | 6.48 | 6.48 | 6.48 | 6.48 | |
| 6. Interest Rate First Day Subsequent Business Month | 5.80 | 5.80 | 6.07 | 6.18 | 6.57 | 6.58 | 6.50 | 6.48 | 6.48 | 6.48 | 6.48 | 6.48 | |
| 7. Total of Lines 5 and 6 | 11.40 | 11.60 | 11.87 | 12.25 | 12.75 | 13.15 | 13.08 | 12.98 | 12.96 | 12.96 | 12.96 | 12.96 | |
| 8. Average Interest rate (50% of Line 7) | 5.7000 | 5.8000 | 5.9350 | 6.1250 | 6.3750 | 6.5750 | 6.5400 | 6.4900 | 6.4800 | 6.4800 | 6.4800 | 6.4800 | |
| 9. Monthly Average Interest Rate Line 8 \ 12 | 0.004750 | 0.004833 | 0.004946 | 0.005104 | 0.005313 | 0.005479 | 0.005450 | 0.005408 | 0.005400 | 0.005400 | 0.005400 | 0.005400 | |
| 10. Interest Provision (line 4 X 9) | (2,989.04) | (3,043.24) | (3,507.16) | (3,643.67) | (3,797.29) | (3,991.23) | (3,636.74) | (3,396.80) | (3,515.44) | (3,735.54) | (4,195.16) | (4,782.14) | (44,233.45) |

Florida Public Service Commission
 Docket No. 000002-EG
 GULF POWER COMPANY
 Witness: Michael J. McCarthy
 Exhibit No. _____ (MJM-1)
 Schedule C-3
 Page 7 of 7

GULF POWER COMPANY
CALCULATION OF CONSERVATION REVENUES
For the Period: September, 2000 Through December, 2000

| | Month | MWH Sales | Revenue (Ave Cents/KWH) | Clause Revenue Net of Revenue Taxes (\$) |
|----|-------|-----------|----------------------------|--|
| 1. | 9/00 | 877,788 | 0.036 | 315,804.79 |
| 2. | 10/00 | 719,678 | 0.036 | 258,056.46 |
| 3. | 11/00 | 679,699 | 0.036 | 243,606.37 |
| 4. | 12/00 | 807,288 | 0.036 | 286,901.28 |

Program Description and Progress

Program Title: Residential Energy Audits

Program Description: This program consists of two types of audits: (1) Class A Energy Conservation Audits and (2) Centsable Energy checks, a walk-through audit. Both of these audits are performed on-site and involve assisting the customer in upgrading the thermal and equipment efficiencies in their homes as well as lifestyle measures and low or no cost improvements.

Program Projections: For the period January, 2001, through December, 2001, we expect to achieve 1,600 audits and incur expenses totaling \$429,356. This program will also include low-income audits that are completed by Weatherization Assistance Providers (WAPs). Gulf is conducting a pilot program that allows the WAPs to conduct audits for the low-income customers on a contracted basis.

Program Accomplishments: 977 audits have been conducted during the first eight months of 2000 compared to a budget of 1,000 for a deviation of 23 audits under projection for the January through August, 2000, period.

Program Fiscal Expenditures: Actual expenses were \$299,305 compared to a budget of \$263,781 for a difference of \$35,524 or 13.5% above budget.

Program Progress Summary: Since the approval of this program Gulf has performed 127,276 residential energy audits. This is a result of Gulf's promotional campaign to solicit energy audits as well as the overall rapport established with its customers as the "energy experts" in Northwest Florida.

Program Description and Progress

Program Title: Residential Mail-In Audits

Program Description: The Residential Mail-In Audit Program is a direct mail energy auditing program. This program supplements Gulf's existing Residential Energy Audit program and assists in the evaluation of the specific energy requirements of a residential dwelling. Homeowners complete an audit questionnaire on their own or may request the assistance of a Gulf Power representative. This questionnaire asks customers about their energy consuming equipment or appliances, square footage, and other details regarding their lifestyles. The audit results package are returned to the customer and are include targeted, timely information about energy conservation opportunities specific to each dwelling.

Program Projections: For the period January, 2001, through December, 2001, we expect to achieve 1,500 audits and incur expenses totaling \$98,703.

Program Accomplishments: 100 audits were conducted using this process so far during the reporting period compared to a goal of 1,000 for a deviation of 900 mail-in audits.

Program Fiscal Expenditures: Forecasted expenses were \$65,644 for January through August, 2000, compared to actual expenses of \$34,375 for the same months, resulting in \$31,269 or 47.6% below budget.

Program Progress Summary: This program was approved on August 5, 1997. Since then, there have been 478 mail-in audits conducted.

Program Description and Progress

Program Title: Gulf Express Loan Program

Program Description: The objective of this program was to encourage and achieve energy conservation. The program provided below market interest rates from participating banks to customers as an incentive to install energy conservation features in their homes.

Program Projections: This program is no longer accepting new loans. Program projections are longer be made for this program.

Program Accomplishments: There were no new loans during this period. New loans in this program were discontinued as of the second quarter, 1997.

Program Fiscal Expenditures: Forecasted expenses for administrative costs were \$5,517 compared to actual expenses of \$4,209 year-to-date in 2000.

Program Progress Summary: During the implementation of the permanent loan program, Gulf completed 1,953 Gulf Express Loans.

Program Description and Progress

Program Title: In Concert With The Environment

Program Description: In Concert With The Environment is an environmental and energy awareness program that is being offered in the 8th and 9th grade science classes. The program shows students how everyday energy use impacts the environment and how using energy wisely increases environmental quality.

Program Projections: In Concert With The Environment is no longer projected to be presented to students. For the remainder of this period, Gulf will keep the program in place and offer it to the schools on an as requested basis. However, the Company will no longer promote the program and will be discontinuing it at the end of 2000, which is the end of the contract with the survey/tabulation company. During the projection period, we do not expect to incur any expenses.

Program Accomplishments: In Concert With The Environment was not presented to any students during the months of January through August, 2000.

Program Fiscal Expenditures: There were no expenses for the 8 months ending August, 2000. Due to this program's lack of acceptance, no units or expenses have been projected. The program will be made available should a school desire to participate, but the program will no longer be promoted as a stand alone program.

Program Progress Summary: Since the beginning of the program, 4,378 students have participated in the program.

Program Description and Progress

Program Title: GoodCents Environmental Home

Program Description: GoodCents Environmental Home Program provides residential customers with guidance concerning energy and environmental efficiency in new construction. The program promotes energy-efficient and environmentally sensitive home construction techniques by evaluating over 500 components in six categories of design construction practices.

Program Projections: Gulf projects no GoodCents Environmental Homes to be completed. This program has been evaluated and Gulf is no longer promoting this as a stand alone program.

Program Accomplishments: During this recovery period, no GoodCents Environmental Homes were constructed. This program was approved in October, 1996, as part of the conservation programs in Gulf's Demand-Side Management Plan, Docket 941172-EI. However, it has experienced very little acceptance with builders because of added cost of materials, availability problems with materials, and current public attitudes toward environmental issues. Gulf Power will maintain the availability of this program to our builders and customers, however, we no longer actively advertise and promote this program.

Program Fiscal Expenditures: For the period January, 2000, through August, 2000, there were no expenses projected and no expenses incurred for this program.

Program Progress Summary: Ten homes have been certified to meet the GoodCents Environmental Home standards.

Program Description and Progress

Program Title: Duct Leakage Repair

Program Description: This program design results from Gulf Power's 1992 HVAC Duct and Infiltration (Blower Door) Pilot Program. The object of the program is to provide the customer with a means to identify house air duct leakage and recommend repairs that can reduce customer kWh energy usage and kW demand.

Program Projections: This program has been evaluated and Gulf will no longer budget and promote this program. The program will remain available for customers desiring the service, but it will not be promoted as a stand-alone program for the 2001 projection period.

Program Accomplishments: Gulf has provided demonstrations and training to builders, dealers and homeowners regarding duct leakage and duct testing methods and procedures during this period. No customers participated in the Duct Leakage Repair program during this period.

Program Fiscal Expenditures: No expenses have been projected for this period. Should there be customer interest in the program, Gulf will seek to recover the expenses associated with providing the duct leakage repair service to the customer.

Program Progress Summary: Program activities have related to education, training, and program development. Since the program's beginning, 13 customers have participated in the program.

Program Description and Progress

Program Title: Geothermal Heat Pump

Program Description: The objective of this program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of geothermal systems.

Program Projections: Gulf estimates the installation of 500 units during this projection period and expenses of \$344,313. Gulf's program implementation will include promotion, education, training, and guaranteed heating and cooling costs for new and existing home customers.

Program Accomplishments: During the current recovery period, 244 Geothermal Heat Pump units have been installed thus far.

Program Fiscal Expenditures: For the first eight months of the recovery period, expenses were projected to be \$225,433 compared to actual expenses of \$93,278 for a deviation of \$132,155 or 58.6% below budget.

Program Progress Summary: To date, 1,062 units have been completed.

Program Description and Progress

Program Title: GoodCents Select

Program Description: The program is designed to provide the customer with a means of conveniently and automatically controlling and monitoring his/her energy purchases in response to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy.

Program Projections: During this projection period, 2001, Gulf expects to have 2,500 installations. The program expenses are projected to be \$709,971 in depreciation and return on investment; \$558,515, payroll; \$668,223, materials; and \$100,000, advertising. These expenses will be partially offset by projected program revenues of \$182,233.

Program Accomplishments: Gulf has experienced delays in receiving working prototypes and production equipment from the vendor. To date, 603 functioning units are installed.

Program Fiscal Expenditures: This program has projected expenses of \$486,838 for the period January through August, 2000 with actual expenses of \$1,283,625. This results in a deviation of \$796,787 or 163.7% over budget. The program is over budget due to the fact that there are expenses associated with the program that have not been offset by adequate installations and subsequent revenues from the program.

Program Progress Summary: Since the beginning of the program, a net total of 603 units have been installed.

Program Description and Progress

Program Title: GoodCents Building

Program Description: This program is designed to educate non-residential customers on the most cost-effective methods of designing new and improving existing buildings. The program stresses efficient heating and cooling equipment, improved thermal envelope, operation and maintenance, lighting, cooking and water heating. Field representatives work with architects, engineers, consultants, contractors, equipment suppliers and building owners and occupants to encourage them to make the most efficient use of all energy sources and available technologies.

Program Projections: For the period January, 2001, through December, 2001, we expect to achieve 212 GoodCents Buildings and incur expenses totaling \$398,051.

Program Accomplishments: Our goal during the current period was 143 installations compared to actual installations of 131 for a difference of 12 below goal.

Program Fiscal Expenditures: Forecasted expenses were \$208,107 compared to actual expenses of \$224,145 for a deviation of \$16,038 over budget. This program is over budget on expenses due to customers requesting additional information regarding the GoodCents Building Program.

Program Progress Summary: A total of 7,797 commercial buildings have qualified for the GoodCents certification since the program was developed in 1977.

Program Description and Progress

Program Title: Energy Audits and Technical Assistance Audits

Program Description: This program is designed to provide professional advice to our existing commercial and industrial customers on how to reduce and make the most efficient use of energy. This program covers from the smallest commercial customer, requiring only a walk-through survey, to the use of computer programs which will simulate several design options for very large energy intensive customers. The program is designed to include semi-annual and annual follow-ups with the customer to verify any conservation measures installed and to reinforce the need to continue with more conservation efforts.

Program Projections: For the period, January, 2001 through December, 2001, we expect to conduct 127 audits and incur expenses totaling \$635,801.

Program Accomplishments: During the current period the goal was 100 audits while actual results were 113 for a difference of 13 over goal.

Program Fiscal Expenditures: Forecasted expenses were \$397,503 for the first eight months of 2000 compared to actual expenses of \$346,409 for a deviation of \$51,094 under budget year-to-date.

Program Progress Summary: A total of 11,093 EA/TAA's have been completed since the program started in January, 1981. These audits have ranged from the basic walk-through type for some commercial customers to sophisticated technical assistance audits for other commercial and industrial customers.

Program Description and Progress

Program Title: Commercial/Industrial Mail-In Audit Program

Program Description: The Commercial Mail-In Audit Program is a direct mail energy auditing program. This program will supplement Gulf's existing Commercial/Industrial Energy Audit program and will assist in the evaluation of the specific energy requirements of a given business type. Businesses complete an audit questionnaire on their own or may request the assistance of a Gulf Power representative. This questionnaire asks customers about their energy consuming equipment or appliances, square footage, hours of operation and other details regarding their business operations. The audit results package is returned to the customer and includes targeted, timely information about energy conservation opportunities specific to each business type and geographic area.

Program Projections: Gulf expects to have 1,050 customers participate in the Commercial Mail-in Audit during the projection period and incur expenses of \$56,772.

Program Accomplishments: In 2000 to date, 660 mail-in audits have been completed compared to a projection of 633. This program has had a high degree of acceptance and continues to be a successful supplement to Gulf's Energy Audit/Technical Assistance Audit.

Program Fiscal Expenditures: This program incurred actual expenses year-to-date of \$20,646 compared to a budget of \$47,381 for a deviation of \$26,735 or 56.4% under goal.

Program Progress Summary: This program was approved by the FPSC on January 7, 1997, Docket No. 960897-EI. To date, 2,188 mail-in audits have been completed.

Program Description and Progress

Program Title: Green Pricing

Program Description: The Green Pricing Program is designed to encompass a variety of voluntary renewable and green energy programs under development by Gulf Power Company. The voluntary pricing options for customers will include, but not be limited to Photovoltaic Rate Rider Tariff and Solar for Schools. Additionally, this program will include research and administrative costs to study the cost effectiveness of additional green pricing offerings utilizing wind or other renewable energy sources.

Program Accomplishments:

Solar for Schools

The principle objective of the Solar for Schools program is to implement cost-effective solar education and demonstration projects at local educational facilities by means of voluntary contributions. The program also seeks to increase renewable energy and energy awareness among students, parents and contributors. Solar for Schools is a program that uses voluntary contributions to fund materials for energy education, permanent demonstration displays, rewards for science contests, and teacher education. Voluntary contributions are solicited from customers interested in renewable energy and/or helping to improve the quality of schools in the Gulf Power Company service area. Funds are collected through a "check-off" mechanism on the utility bill or through a direct contribution and accumulated in an interest bearing account. When contributions reach an adequate level, they are directed to an educational facility for implementation of various solar educational programs and for the installation of solar equipment. Contributions are not used for administrative costs, program research or for promotion costs.

Photovoltaic Optional Rate Rider (PV)

The PV Rate Rider is an optional rate for Gulf Power Company customers. Customers may purchase photovoltaic energy in 100-watt blocks. Multiple blocks may be purchased. Power purchased or produced from Photovoltaic facilities may not be specifically delivered to the customer, but will displace power that would have otherwise been produced from traditional generating facilities. The construction of the photovoltaic facility or power purchased from photovoltaic facilities will begin upon the attainment of sufficient commitments from all participants across the Southern Company electric system where the option is available and, as necessary, after obtaining FPSC approval. Customer billing will begin the second month following the date in which power is purchased from photovoltaic generating facilities or in which a photovoltaic generating facility of the Southern Company begins commercial operation.

Photovoltaic Solar Demonstration and Education Project (EarthCents)

Gulf Power Company will be installing and monitoring a 4 kW PV solar system at the Junior Museum of Bay County. This PV system will operate computer equipment and other electrical items within the museum itself to demonstrate the capabilities of solar energy to the youth of Bay County and the surrounding counties.

Florida Public Service Commission
Docket No. 000002-EG
GULF POWER COMPANY
Witness: Michael J. McCarthy
Exhibit No. _____ (MJM-1)
Schedule C-5
Page 13 of 17

Program Fiscal Expenditures: There were no projected expenses for the period. The program was approved as part of the 2000 Demand Side Management Plan, Docket No. 991790-EG. Actual expenses for programs started during the January, 2000, through December, 2000, period are \$5,829.

Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

Program Accomplishments:

Florida Coordinating Group Research and Development

Gulf Power Company is actively participating in a research initiative commissioned by the Florida Coordinating Group Conservation Steering Committee, formed to evaluate and research demand side management measures. While this is an on-going research project, there were no expenses or activities for this project during this period.

The Efficiency Store - Energy Education

This program intended to provide customers with improved interest, awareness, and understanding of energy efficient technologies. The objective is to display and demonstrate those technologies that are designed to promote energy efficiency. This project has come to an end. The project was located in one of Gulf's appliance sales facilities. The location was chosen because of the high customer traffic which could generated customer interest in the energy conservation technologies and equipment. At the end of July, 2000, the appliance sales center was closed. Because of this change, the project was terminated. We anticipate building other energy education displays in other Gulf facilities during the next recovery period. A final report is being prepared at this time.

The Efficiency Store - Commercial Technology Demonstration

This program is intended to provide commercial customers with an avenue to energy efficient technologies. The objective of the store is to actually display and demonstrate those technologies that yield energy savings and benefits to customers. The customer will benefit through the convenience of one location for these demonstration needs and the ability to view new technologies in full use. The project was located in one of Gulf's appliance sales facilities. At the end of July, 2000, the appliance sales center was closed. Because of this change, the company is looking to relocate the commercial demonstration area. It is anticipated that the relocation will take place during the next recovery period. A final report is being prepared at this time.

Slinky Mat Loop Heat Pump

This type of ground loop design, "slinky loop" or sometimes referred to as a "slinky mat loop", has not been installed in Florida to our knowledge. The system consists of a 2.3 ton Water Furnace geothermal heat pump (AT028) a 2000 square foot home tied to 1800 feet of 3/4 inch

polyethylene pipe 5 to 6 feet below grade. The mat loop is designed as 3 - 100 foot trenches with 600 feet of pipe per trench.

One objective of this project was to determine if this ground loop performs as well as the most common "vertical loop" in extracting and rejecting heat from the earth. Another objective of this project was to determine the cost reduction potential of this type of loop. The projected savings on a "slinky loop" installation versus a vertical loop installation for the same unit type is expected to be \$1,000. If the unit performs, the cost reduction should encourage increased geothermal installations.

This project also provided performance results associated with kwh, kW demand, ground source efficiency, supply/return water temperatures and hot water recovery kwh/kW reduction, with indoor/outdoor temperature monitoring (wet bulb, dry bulb, relative humidity). This project has been completed. The report is being prepared at this time.

Closed Loop - Dentist Office - Schwartz Dentist Office

This commercial project was to introduce and demonstrate geothermal technology benefits. This was a new construction general office building application to be monitored in conjunction with the Geothermal Heat Pump Consortium. It consisted of 10 tons of geothermal equipment connected to an underground closed loop piping system. The site also included a hot water recovery unit to provide hot water needs. This project has been completed. The report is being prepared at this time.

Closed Loop - Hotel - Sleep Inn, Hospitality/Hotel

This application was for monitoring heating, cooling, and water heating costs. This included 10 tons for heating and cooling in the office/lobby area and room/laundry hot water need provided by a geothermal heat pump water heater with an efficiency rating of 10. This project has been completed. The report is being prepared at this time.

Van Norman Project

This project was a triple function Nordyne heat pump providing heating, cooling, and water heating on demand. The heat pump compressor has a water heating mode. The total house, water heater, air handler and compressor were being monitored. Also, monitoring included air temperatures, water temperatures, and gallons of hot water. This project has been completed. The report is being prepared at this time.

The Dunes

This project monitored two heat pump water heaters in a hotel. Preliminary results were available during the 3rd quarter, 1997. In this project, the Heat Pump Water Heaters were expected to offset the KW demand of existing water heaters and to provide air conditioning to the laundry area. This project has been completed. The report is being prepared at this time.

Jim Day Project

This project was a geothermal system which provided heating and cooling in a residential environment. This project also included a geothermal heat pump water heater. The indoor air temperature, relative humidity, as well as ground loop temperatures were monitored along with the

kilowatt hour usage for the geothermal system. Additionally, the geothermal heat pump water heater's water temperature was monitored as well as the kilowatt hour usage, water consumption, and ground loop temperatures. This project has been completed. The report is being prepared at this time.

Joe Ridge Project

This project was a residential study which included a geothermal heat pump with a built in heat recovery unit, a geothermal pool heater and a conventional air to air heat pump. This project was designed to study the efficiency of a geothermal pool heater and the built in heat recovery unit. The indoor air temperature, relative humidity, kilowatt hour consumption, water consumption and ground loop temperatures are monitored. Additionally, the pool temperatures and water heating temperatures are included in the study. This project has been completed. The report is being prepared at this time.

Bay County Schools - Lucille Moore Elementary

Was a comparative study designed to illustrate the efficiency and demand reduction versus the conventional 10 S.E.E.R. air source systems. One six ton geothermal unit and one six ton air to air heat pump were installed in identical instructional areas in an elementary school. This study monitored the demand and kilowatt hour consumption. Also the environmental issues such as temperature and humidity were monitored as well. This study will also determine the reliability and maintenance reductions associated with the geothermal systems. This project has been completed. The report is being prepared at this time.

Low Income Multi-Family Housing Project

This was the first low income CDD project associated with Gulf Power Company. This project was designed to illustrate the efficiency of the geothermal systems compared to the existing heating and cooling systems. The project was designed to demonstrate the reduction in maintenance cost to the facility and improve the quality of life for the tenants. This comparative study included: three apartments retrofitted with geothermal equipment versus three identical structures with the existing heating and cooling equipment. KWh and water heating consumption was monitored for the comparison. Further, the indoor temperatures and ground loop temperatures were monitored also.

Burger King

Was a comparative study between gas fryers and electric fryers and the effects on the cooking environment and energy consumption. Monitored equipment in the two Burger King's include: air conditioning, indoor temperatures, relative humidity, kWh, kW demand and of course the fryers. This study was designed to determine which fryer reduced heat within the cooking environment and reduced consumption on the total facility. This project has been completed. The reports are being prepared at this time.

Dr. Taylor

This commercial project was also a comparative study designed to illustrate the reduction of kW demand between geothermal heat pumps and air to air heat pumps. Dr. Taylor's office is located next to Dr. Schwartz's office (previously mentioned in this report). The two offices were constructed to the exact same specification. The general office building includes 10 tons of high efficient air to air heat pumps and hot water heating to be examined. This project has been completed. The reports are being prepared at this time.

Hampton Inn

The Hampton Inn is being used to study geo-thermal heat pump water heaters for their laundry and pool heating requirements. The laundry room is cooled and the water heated with geo-thermal heat pump water heaters. The hotel pool is heated with a geo-thermal heat pump water heater.

Boardwalk

The Boardwalk Laundry Room is a research site designed to study the effectiveness of the triple function Nordyne heat pump. This heat pump is designed to cool and heat the laundry room and also heat the water used to do laundry.

Solar Light

Gulf Power Company is presently testing a solar Photovoltaic light at our Pine Forest facility. The solar light will be monitored for energy consumption and demand savings as well as the actual lumen for the security light. A successful test would result in using this light in our Solar for Schools program. This particular light did not use funding from the Solar for Schools Program, however we did use funds from the Conservation Demonstration and Development program.

Pine Forest

Gulf Power Company will be monitoring several pieces of equipment at the culinary arts department of a local high school. Energy usage will be monitored over the next year and a comparison report will be prepared at that time.

Groovin' Noovin'

Gulf Power Company will be monitoring two pieces of cooking equipment at two different store locations. Energy usage will be monitored over the next year and a comparison report will be prepared at that time.

Program Fiscal Expenditures: Program expenses were forecasted at \$81,482 compared to actual expenses of \$64,293 for a deviation of \$17,189 under budget. Expenses are under budget due to over-estimating project costs and having projects that required start-up costs but have no expenses on a regular monthly basis. Also, during this recovery period, several projects have been completed. The reports for those projects are being prepared. Project expenses were as follows: Efficiency Store - Energy Education, \$24,945.55; Efficiency Store - Commercial Technology, \$7,204.96; Slinky Loop, \$330.00; Pine Forest, \$10,000; Groovin' Noovin', \$851.41; Hampton, \$20,961.12.

GoodCents Select Program

| At the Meter | | | | | | |
|--------------|-----------------------------------|---|---|-----------------------------------|---|---|
| <u>Year</u> | <u>Per Customer kWh Reduction</u> | <u>Per Customer Winter kW Reduction</u> | <u>Per Customer Summer kW Reduction</u> | <u>Total Annual kWh Reduction</u> | <u>Total Annual Winter kW Reduction</u> | <u>Total Annual Summer kW Reduction</u> |
| 2000 | 2,100 | 2.89 | 2.48 | 12,810,000 | 17,629 | 15,128 |
| 2001 | 2,100 | 2.89 | 2.48 | 12,600,000 | 17,340 | 14,880 |
| 2002 | 2,100 | 2.89 | 2.48 | 15,120,000 | 20,808 | 17,856 |
| 2003 | 2,100 | 2.89 | 2.48 | 12,600,000 | 17,340 | 14,880 |
| 2004 | 2,100 | 2.89 | 2.48 | 10,710,000 | 14,739 | 12,648 |
| 2005 | 2,100 | 2.89 | 2.48 | 8,820,000 | 12,138 | 10,416 |
| 2006 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2007 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2008 | 2,100 | 2.89 | 2.48 | 3,780,000 | 5,202 | 4,464 |
| 2009 | 2,100 | 2.89 | 2.48 | 3,780,000 | 5,202 | 4,464 |

| At the Generator | | | | | | |
|------------------|-----------------------------------|---|---|-----------------------------------|---|---|
| <u>Year</u> | <u>Per Customer kWh Reduction</u> | <u>Per Customer Winter kW Reduction</u> | <u>Per Customer Summer kW Reduction</u> | <u>Total Annual kWh Reduction</u> | <u>Total Annual Winter kW Reduction</u> | <u>Total Annual Summer kW Reduction</u> |
| 2000 | 2,262 | 3.74 | 3.21 | 13,796,370 | 22,828 | 19,589 |
| 2001 | 2,262 | 3.74 | 3.21 | 13,570,200 | 22,454 | 19,268 |
| 2002 | 2,262 | 3.74 | 3.21 | 16,284,240 | 26,944 | 23,122 |
| 2003 | 2,262 | 3.74 | 3.21 | 13,570,200 | 22,454 | 19,268 |
| 2004 | 2,262 | 3.74 | 3.21 | 11,534,670 | 19,086 | 16,378 |
| 2005 | 2,262 | 3.74 | 3.21 | 9,499,140 | 15,717 | 13,488 |
| 2006 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2007 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2008 | 2,262 | 3.74 | 3.21 | 4,071,060 | 6,736 | 5,780 |
| 2009 | 2,262 | 3.74 | 3.21 | 4,071,060 | 6,736 | 5,780 |

| Customers and Participation Rates | | | | | |
|-----------------------------------|----------------------------------|---|--|---------------------------------------|--|
| <u>Year</u> | <u>Total Number of Customers</u> | <u>Total Number of Eligible Customers</u> | <u>Annual Number of Program Participants</u> | <u>Cumulative Penetration Level %</u> | <u>Cumulative Number of Program Participants</u> |
| 2000 | 319,883 | 317,887 | 6,100 | 1.9% | 6,100 |
| 2001 | 326,907 | 324,859 | 6,000 | 3.7% | 12,100 |
| 2002 | 332,822 | 330,739 | 7,200 | 5.8% | 19,300 |
| 2003 | 338,496 | 336,378 | 6,000 | 7.5% | 25,300 |
| 2004 | 344,126 | 341,973 | 5,100 | 8.9% | 30,400 |
| 2005 | 349,831 | 347,643 | 4,200 | 10.0% | 34,600 |
| 2006 | 355,624 | 353,401 | 3,000 | 10.6% | 37,600 |
| 2007 | 361,464 | 359,206 | 3,000 | 11.3% | 40,600 |
| 2008 | 367,275 | 364,982 | 1,800 | 11.6% | 42,400 |
| 2009 | 373,177 | 370,849 | 1,800 | 11.9% | 44,200 |

GoodCents Select Program

| At the Meter | | | | | | |
|--------------|----------------------------|----------------------------------|----------------------------------|----------------------------|----------------------------------|----------------------------------|
| Year | Per Customer kWh Reduction | Per Customer Winter kW Reduction | Per Customer Summer kW Reduction | Total Annual kWh Reduction | Total Annual Winter kW Reduction | Total Annual Summer kW Reduction |
| 2000 | 2,100 | 2.89 | 2.48 | 4,200,000 | 5,780 | 4,960 |
| 2001 | 2,100 | 2.89 | 2.48 | 5,250,000 | 7,225 | 6,200 |
| 2002 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2003 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2004 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2005 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2006 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2007 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2008 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |
| 2009 | 2,100 | 2.89 | 2.48 | 6,300,000 | 8,670 | 7,440 |

| At the Generator | | | | | | |
|------------------|----------------------------|----------------------------------|----------------------------------|----------------------------|----------------------------------|----------------------------------|
| Year | Per Customer kWh Reduction | Per Customer Winter kW Reduction | Per Customer Summer kW Reduction | Total Annual kWh Reduction | Total Annual Winter kW Reduction | Total Annual Summer kW Reduction |
| 2000 | 2,262 | 3.74 | 3.21 | 4,523,400 | 7,485 | 6,423 |
| 2001 | 2,262 | 3.74 | 3.21 | 5,654,250 | 9,356 | 8,028 |
| 2002 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2003 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2004 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2005 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2006 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2007 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2008 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |
| 2009 | 2,262 | 3.74 | 3.21 | 6,785,100 | 11,227 | 9,634 |

| Customers and Participation Rates | | | | | |
|-----------------------------------|---------------------------|------------------------------------|---------------------------------------|--------------------------------|---|
| Year | Total Number of Customers | Total Number of Eligible Customers | Annual Number of Program Participants | Cumulative Penetration Level % | Cumulative Number of Program Participants |
| 2000 | 319,883 | 317,887 | 2,000 | 0.6% | 2,000 |
| 2001 | 326,907 | 324,859 | 2,500 | 1.4% | 4,500 |
| 2002 | 332,822 | 330,739 | 3,000 | 2.3% | 7,500 |
| 2003 | 338,496 | 336,378 | 3,000 | 3.1% | 10,500 |
| 2004 | 344,126 | 341,973 | 3,000 | 3.9% | 13,500 |
| 2005 | 349,831 | 347,643 | 3,000 | 4.7% | 16,500 |
| 2006 | 355,624 | 353,401 | 3,000 | 5.5% | 19,500 |
| 2007 | 361,464 | 359,206 | 3,000 | 6.3% | 22,500 |
| 2008 | 367,275 | 364,982 | 3,000 | 7.0% | 25,500 |
| 2009 | 373,177 | 370,849 | 3,000 | 7.7% | 28,500 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-1)
SUBMITTED FOR FILING 05/15/00

TAMPA ELECTRIC COMPANY
SCHEDULES SUPPORTING CONSERVATION
COST RECOVERY FACTOR
ACTUAL
January 1999 - December 1999

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 000002-EG EXHIBIT NO. 7
COMPANY/ Bryant
WITNESS: 11-20-00
DATE: 11-20-00

DOCUMENT NUMBER DATE

05994 MAY 15 8

FPSC-RECORDS/REPORTING

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-1)
SUBMITTED FOR FILING 5/15/00

CONSERVATION COST RECOVERY

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| CT-4 | Schedule of Capital Investments, <i>Depreciation and Return</i> | 9 |
| CT-5 | Reconciliation and Explanation of Difference between Filing and FPSC Audit | 11 |
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TAMPA ELECTRIC COMPANY
Energy Conservation
Adjusted Net True-up
For Months January 1999 through December 1999

End of Period True-up

| | | |
|-----------|-----------|-----------|
| Principal | 2,178,759 | |
| Interest | 127,410 | 2,306,169 |

Less: Projected True-up

(Last Projected Hearing Conservation)

| | | |
|-----------|-----------|-----------|
| Principal | 1,972,953 | |
| Interest | 95,897 | 2,068,850 |

| | | |
|----------------------|--|-----------|
| Adjusted Net True-up | | (237,319) |
|----------------------|--|-----------|

TAMPA ELECTRIC COMPANY
Analysis of Energy Conservation Program Costs
Actual vs. Projected
For Months January 1999 through December 1999

| Description | (A) Actual | (B) Projected | (C) Difference |
|--|---------------|------------------|-------------------|
| 1 Capital Investment | \$1,104,962 | \$1,106,658 | (\$1,696) |
| 2 Payroll | 2,361,248 | 2,628,240 | (266,992) |
| 3 Materials and Supplies | 149,954 | 234,811 | (84,857) |
| 4 Outside Services | 895,287 | 860,353 | 34,934 |
| 5 Advertising | 869,322 | 795,458 | 73,864 |
| 6 Incentives | 12,555,293 | 12,569,472 | (14,179) |
| 7 Vehicles | 134,643 | 146,304 | (11,661) |
| 8 Other | 58,559 | 47,394 | 11,165 |
| 9 Subtotal | 18,129,268 | 18,388,690 | (259,422) |
| 10 Less: Program Revenues | 0 | 0 | 0 |
| 11 Total Program | 18,129,268 | 18,388,690 | (259,422) |
| 12 Adjustments | 0 | 0 | 0 |
| 13 Beginning of Period True- Overrecovery | (2,485,639) | (2,485,639) | 0 |
| 14 Amounts included in Bas | 0 | 0 | 0 |
| 15 Conservation Adjustment | (17,822,388) | (17,876,004) | 53,616 |
| 16 True-up Before Interest | 2,178,759 | 1,972,953 | 205,806 |
| 17 Interest Provision | 127,410 | 95,897 | 31,513 |
| 18 End of Period True-up | \$2,306,169 | \$2,068,850 | \$237,319 |

TAMPA ELECTRIC COMPANY
Actual Conservation Program Costs per Program
Actual for Months January 1999 through December 1999

| Program Name | (A) Capital Investment | (B) Payroll & Benefits | (C) Materials & Supplies | (D) Outside Services | (E) Advertising | (F) Incentives | (G) Vehicles | (H) Other | (I) Program Revenues | (J) Total |
|-----------------------------|------------------------------|------------------------------|--------------------------------|----------------------------|--------------------|-------------------|-----------------|---------------|----------------------------|-------------------|
| 1 Heating and Cooling | 0 | 56,700 | 0 | 106,390 | 300,312 | 469,600 | 349 | 981 | 0 | 934,332 |
| 2 Prime Time | 1,104,460 | 822,114 | 50,916 | 281,859 | 86,315 | 9,418,211 | 49,417 | 30,077 | 0 | 11,843,369 |
| 3 Energy Audits | 0 | 694,843 | 4,823 | 258,150 | 170,548 | 0 | 54,076 | 15,714 | 0 | 1,198,154 |
| 4 Cogeneration | 0 | 234,045 | 0 | 19 | 0 | 0 | 8,296 | 16 | 0 | 242,376 |
| 5 Ceiling Insulation | 0 | 74,769 | 0 | 379 | 13,842 | 1,461,000 | 2,290 | 545 | 0 | 1,552,825 |
| 6 Commercial Load Mgmt | 502 | 9,000 | 0 | 196 | 29,736 | 13,452 | 865 | 0 | 0 | 53,751 |
| 7 Commerical Lighting | 0 | 19,497 | 0 | 0 | 56,554 | 332,987 | 1,104 | 695 | 0 | 410,837 |
| 8 Standby Generator | 0 | 64,903 | 5,746 | 19,783 | 147 | 612,234 | 1,787 | 598 | 0 | 705,198 |
| 9 Conservation Value | 0 | 9,299 | 1,318 | 0 | 538 | 4,820 | 99 | 0 | 0 | 16,074 |
| 10 Duct Repair | 0 | 131,787 | 85,807 | 216,829 | 211,330 | 242,989 | 15,042 | 6,341 | 0 | 910,125 |
| 11 Green Pricing Initiative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 DSM Commercial R&D | 0 | 2,222 | 1,238 | 11,682 | 0 | 0 | 161 | 0 | 0 | 15,303 |
| 13 Common Expenses | 0 | <u>242,069</u> | <u>106</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,157</u> | <u>3,592</u> | <u>0</u> | <u>246,924</u> |
| 14 Total All Programs | <u>1,104,962</u> | <u>2,361,248</u> | <u>149,954</u> | <u>895,287</u> | <u>869,322</u> | <u>12,555,293</u> | <u>134,643</u> | <u>58,559</u> | <u>0</u> | <u>18,129,268</u> |

TAMPA ELECTRIC COMPANY
Conservation Program Costs per Program
Variance - Actual vs. Projected
For Months January 1999 through December 1999

| Program Name | (A) Capital Investment | (B) Payroll & Benefits | (C) Materials & Supplies | (D) Outside Services | (E) Advertising | (F) Incentives | (G) Vehicles | (H) Other | (I) Program Revenues | (J) Total |
|-----------------------------|------------------------------|------------------------------|--------------------------------|----------------------------|--------------------|-------------------|-----------------|--------------|----------------------------|--------------|
| 1 Heating and Cooling | 0 | (9,499) | 0 | (1,905) | 110,394 | (141,782) | (92) | 981 | 0 | (41,903) |
| 2 Prime Time | (1,633) | (37,725) | (76,540) | 85,641 | 27,956 | 40,877 | (8,237) | 12,348 | 0 | 42,687 |
| 3 Energy Audits | 0 | (71,721) | 342 | (39,268) | 11,617 | 0 | 216 | 3,466 | 0 | (95,348) |
| 4 Cogeneration | 0 | (57,404) | (836) | (1,041) | 0 | 0 | (1,563) | 11 | 0 | (60,833) |
| 5 Ceiling Insulation | 0 | 315 | 0 | (2,666) | (11,633) | 243,600 | (486) | 545 | 0 | 229,675 |
| 6 Commercial Load Mgmt | (63) | (694) | (1,300) | (3,072) | 2,961 | (5,171) | 97 | 0 | 0 | (7,242) |
| 7 Commerical Lighting | 0 | (18,043) | 0 | (1,336) | (3,004) | 30,234 | (916) | 0 | 0 | 6,935 |
| 8 Standby Generator | 0 | (11,349) | (8,211) | (7,017) | 147 | (19,539) | 4 | 0 | 0 | (45,965) |
| 9 Conservation Value | 0 | 6,655 | 1,318 | 0 | 0 | (12,500) | 84 | 0 | 0 | (4,443) |
| 10 Duct Repair | 0 | (36,728) | 264 | 29,173 | (64,574) | (149,898) | (709) | 1,185 | 0 | (221,287) |
| 11 Green Pricing Initiative | 0 | (2,552) | 0 | (24,000) | 0 | 0 | 0 | 0 | 0 | (26,552) |
| 12 DSM Commercial R&D | 0 | 622 | 0 | 425 | 0 | 0 | 31 | 0 | 0 | 1,078 |
| 13 Common Expenses | 0 | (28,869) | 106 | 0 | 0 | 0 | (90) | (7,371) | 0 | (36,224) |
| 14 Total All Programs | (1,696) | (266,992) | (84,857) | 34,934 | 73,864 | (14,179) | (11,661) | 11,165 | 0 | (259,422) |

TAMPA ELECTRIC COMPANY
Description for Account
For Months January 1999 through December 1999

| | | | |
|-------|------------------------------------|-------|---|
| 18251 | RESIDENTIAL LOAD MANAGEMENT | 90870 | CONSERVATION VALUE PROGRAM |
| 18252 | COMMERCIAL-INDUSTRIAL LOAD MGT | 90871 | RESIDENTIAL DUCT EFFICIENCY |
| 45608 | OTHER ELEC REV ENERGY ANALYSIS | 90877 | DEFERRED CONSERVATION EXPENSE |
| 45609 | OTHER REVENUE COMM & IND AUDIT | 90878 | DEFERRED CONSERVATION INTEREST |
| 45612 | OTHER REVENUE-BERS-BLDG ENERGY EFF | 90879 | AMORT DEFERRED CONSERVATION EXPENSE |
| 90849 | COMMON RECOVERABLE CONS COSTS | 90890 | DSM COMMERCIAL R&D |
| 90850 | HEATING & COOLING PROGRAM | 90950 | HEATING & COOLING PROG ADVERTISING |
| 90851 | PRIME TIME EXPENSES | 90951 | PRIME TIME ADVERTISING |
| 90852 | RESIDENTIAL MAIL-IN AUDIT | 90952 | RESIDENTIAL MAIL-IN AUDIT - ADVERTISING |
| 90853 | COMMERCIAL MAIL-IN AUDIT | 90953 | COMMERCIAL MAIL-IN AUDIT ADVERTISING |
| 90854 | COMPREHENSIVE HOME SURVEY | 90954 | COMPREHENSIVE HOME SURVEY ADVERTISING |
| 90855 | FREE HOME ENERGY CHECK | 90955 | FREE HOME ENERGY CHECK ADVERTISING |
| 90856 | COMPREHENSIVE C/I AUDIT | 90957 | FREE C/I AUDIT ADVERTISING |
| 90857 | FREE C/I AUDIT | 90966 | CEILING INSULATION ADVERTISING |
| 90860 | RESIDENTIAL BERS AUDIT | 90967 | COMMERCIAL LOAD MGT ADVERTISING |
| 90861 | COGENERATION | 90968 | COMMERCIAL LIGHTING PROGRAM ADVERTISING |
| 90866 | CEILING INSULATION | 90969 | STANDBY GENERATOR PROGRAM ADVERTISING |
| 90867 | COMMERCIAL LOAD MGMT | 90970 | CONSERVATION VALUE PROGRAM ADVERTISING |
| 90868 | COMMERCIAL LIGHTING PROGRAM | 90971 | RESIDENTIAL DUCT EFFICIENCY ADVERTISING |
| 90869 | STANDBY GENERATOR PROGRAM | | |

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Expenses by Program by Month
Actual for Months January 1999 through December 1999

A.

| Program Name | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 Heating and Cooling | 70,079 | 51,480 | 78,975 | 24,413 | 90,429 | 84,417 | 138,790 | 92,142 | 106,438 | 32,697 | 75,677 | 88,795 | 934,332 |
| 2 Prime Time | 1,102,026 | 1,036,471 | 1,100,503 | 910,441 | 920,203 | 897,393 | 958,073 | 948,638 | 940,332 | 886,948 | 1,053,039 | 1,089,302 | 11,843,369 |
| 3 Energy Audits | 72,110 | 94,942 | 110,514 | 85,833 | 94,874 | 79,613 | 104,850 | 134,279 | 112,944 | 101,604 | 131,378 | 75,213 | 1,198,154 |
| 4 Cogeneration | 16,751 | 19,077 | 21,997 | 17,961 | 22,289 | 19,389 | 17,010 | 16,361 | 23,194 | 25,000 | 24,964 | 18,383 | 242,376 |
| 5 Ceiling Insulation | 96,191 | 176,206 | 218,369 | 97,134 | 162,458 | 187,391 | 115,206 | 100,893 | 136,576 | 98,976 | 105,247 | 58,178 | 1,552,825 |
| 6 Commercial Load Mgmt | 1,695 | 8,638 | 17,675 | 2,714 | 2,950 | 2,705 | 3,693 | 3,279 | 3,276 | 2,547 | 2,899 | 1,680 | 53,751 |
| 7 Commercial Lighting | 6,234 | 52,168 | 35,361 | 23,247 | 6,104 | 33,796 | 75,757 | 8,418 | 116,452 | 29,490 | 20,890 | 2,920 | 410,837 |
| 8 Standby Generator | 50,577 | 55,108 | 72,722 | 52,912 | 58,736 | 57,765 | 58,344 | 56,364 | 61,603 | 63,862 | 59,395 | 57,810 | 705,198 |
| 9 Conservation Value | 129 | 38 | 256 | 32 | 108 | 1,350 | 5,566 | 346 | 2,504 | 2,991 | 812 | 1,942 | 16,074 |
| 10 Duct Repair | 54,324 | 34,190 | 64,536 | 22,000 | 127,747 | 101,094 | 83,193 | 93,425 | 110,885 | 54,033 | 96,137 | 68,561 | 910,125 |
| 11 Green Pricing Initiative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 DSM Commercial R&D | 9,640 | 162 | 380 | 1,126 | 819 | 1,343 | 275 | 480 | 69 | 288 | 296 | 425 | 15,303 |
| 13 Common Expenses | <u>10,523</u> | <u>19,874</u> | <u>14,402</u> | <u>26,643</u> | <u>28,933</u> | <u>18,069</u> | <u>26,661</u> | <u>23,538</u> | <u>21,799</u> | <u>20,345</u> | <u>22,720</u> | <u>13,417</u> | <u>246,924</u> |
| 14 Total | 1,490,279 | 1,548,354 | 1,735,690 | 1,264,456 | 1,515,650 | 1,484,325 | 1,587,418 | 1,478,163 | 1,636,072 | 1,318,781 | 1,593,454 | 1,476,626 | 18,129,268 |
| 15 Less: Included in Base Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Recoverable Conservation Expenses | <u>1,490,279</u> | <u>1,548,354</u> | <u>1,735,690</u> | <u>1,264,456</u> | <u>1,515,650</u> | <u>1,484,325</u> | <u>1,587,418</u> | <u>1,478,163</u> | <u>1,636,072</u> | <u>1,318,781</u> | <u>1,593,454</u> | <u>1,476,626</u> | <u>18,129,268</u> |

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 1999 through December 1999

| B. | Description | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| | 1 Residential Conservation Audit Fees (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2 Conservation Adjustment Revenues * | 1,718,123 | 1,462,435 | 1,457,981 | 1,262,181 | 1,337,496 | 1,543,074 | 1,611,507 | 1,727,346 | 1,730,889 | 1,506,441 | 1,237,804 | 1,227,111 | 17,822,388 |
| | 3 Total Revenues | 1,718,123 | 1,462,435 | 1,457,981 | 1,262,181 | 1,337,496 | 1,543,074 | 1,611,507 | 1,727,346 | 1,730,889 | 1,506,441 | 1,237,804 | 1,227,111 | 17,822,388 |
| | 4 Prior Period True-up | <u>454,365</u> | <u>454,365</u> | <u>454,365</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | <u>264,595</u> | 3,744,450 |
| | 5 Conservation Revenue Applicable to Period | 2,172,488 | 1,916,800 | 1,912,346 | 1,526,776 | 1,602,091 | 1,807,669 | 1,876,102 | 1,991,941 | 1,995,484 | 1,771,036 | 1,502,399 | 1,491,706 | 21,566,838 |
| | 6 Conservation Expenses | <u>1,490,279</u> | <u>1,548,354</u> | <u>1,735,690</u> | <u>1,284,456</u> | <u>1,515,650</u> | <u>1,484,325</u> | <u>1,587,418</u> | <u>1,478,163</u> | <u>1,636,072</u> | <u>1,318,781</u> | <u>1,593,454</u> | <u>1,476,626</u> | 18,129,268 |
| | 7 True-up This Period (Line 5 - Line 6) | 682,209 | 368,446 | 176,656 | 262,320 | 86,441 | 323,344 | 288,684 | 513,778 | 359,412 | 452,255 | (91,055) | 15,080 | 3,437,570 |
| | 8 Interest Provision This Period | 10,528 | 10,805 | 10,166 | 9,592 | 9,244 | 9,289 | 9,728 | 10,617 | 11,646 | 12,295 | 12,249 | 11,251 | 127,410 |
| | 9 True-up & Interest Provision Beginning of Period | 2,485,639 | 2,724,011 | 2,648,897 | 2,381,354 | 2,388,671 | 2,219,761 | 2,287,799 | 2,321,616 | 2,581,416 | 2,687,879 | 2,887,834 | 2,544,433 | 2,485,639 |
| | 10 Prior Period True-up Collected (Refunded) | <u>(454,365)</u> | <u>(454,365)</u> | <u>(454,365)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(264,595)</u> | <u>(3,744,450)</u> |
| | 11 End of Period Total Net True-up | <u>2,724,011</u> | <u>2,648,897</u> | <u>2,381,354</u> | <u>2,388,671</u> | <u>2,219,761</u> | <u>2,287,799</u> | <u>2,321,616</u> | <u>2,581,416</u> | <u>2,687,879</u> | <u>2,887,834</u> | <u>2,544,433</u> | <u>2,306,169</u> | <u>2,306,169</u> |

* Net of Revenue Taxes

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 1999 through December 1999

C.

| Interest Provision | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|
| 1 Beginning True-up Amount | 2,485,639 | 2,724,011 | 2,648,897 | 2,381,354 | 2,388,671 | 2,219,761 | 2,287,799 | 2,321,616 | 2,581,416 | 2,687,879 | 2,887,834 | 2,544,433 | |
| 2 Ending True-up Amount Before Interest | 2,713,483 | 2,638,092 | 2,371,188 | 2,379,079 | 2,210,517 | 2,278,510 | 2,311,888 | 2,570,799 | 2,676,233 | 2,875,539 | 2,532,184 | 2,294,918 | |
| 3 Total Beginning & Ending True-up | <u>5,199,122</u> | <u>5,362,103</u> | <u>5,020,085</u> | <u>4,760,433</u> | <u>4,599,188</u> | <u>4,498,271</u> | <u>4,599,687</u> | <u>4,892,415</u> | <u>5,257,649</u> | <u>5,563,418</u> | <u>5,420,018</u> | <u>4,839,351</u> | |
| 4 Average True-up Amount (50% of Line 3) | <u>2,599,561</u> | <u>2,681,052</u> | <u>2,510,043</u> | <u>2,380,217</u> | <u>2,299,594</u> | <u>2,249,136</u> | <u>2,299,844</u> | <u>2,446,208</u> | <u>2,628,825</u> | <u>2,781,709</u> | <u>2,710,009</u> | <u>2,419,676</u> | |
| 5 Interest Rate - First Day of Month | 4.900% | 4.810% | 4.850% | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | |
| 6 Interest Rate - First Day of Next Month | 4.810% | 4.850% | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | 5.600% | |
| 7 Total (Line 5 + Line 6) | 9.710% | 9.660% | 9.730% | 9.680% | 9.650% | 9.900% | 10.150% | 10.420% | 10.620% | 10.600% | 10.850% | 11.150% | |
| 8 Average Interest Rate (50% of Line 7) | 4.855% | 4.830% | 4.865% | 4.840% | 4.825% | 4.950% | 5.075% | 5.210% | 5.310% | 5.300% | 5.425% | 5.575% | |
| 9 Monthly Average Interest Rate (Line 8/12) | 0.405% | 0.403% | 0.405% | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.452% | 0.465% | |
| 10 Interest Provision (Line 4 x Line 9) | \$10,528 | \$10,805 | \$10,166 | \$9,592 | \$9,244 | \$9,289 | \$9,728 | \$10,617 | \$11,646 | \$12,295 | \$12,249 | \$11,251 | \$127,410 |

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 1999 through December 1999

PRIME TIME

| Description | Beginning of Period | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|----------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 Investment | | 33,854 | 71,653 | 92,754 | 67,137 | 66,199 | 111,724 | 115,443 | 130,853 | 64,132 | 53,315 | 100,210 | 138,233 | 1,045,507 |
| 2 Retirements | | 74,182 | 93,602 | 90,215 | 75,812 | 134,986 | 68,659 | 86,272 | 77,472 | 55,078 | 50,903 | 34,219 | 44,139 | 885,539 |
| 3 Depreciation Base | | 4,233,488 | 4,211,539 | 4,214,078 | 4,205,403 | 4,136,616 | 4,179,681 | 4,208,852 | 4,262,233 | 4,271,287 | 4,273,699 | 4,339,690 | 4,433,784 | |
| 4 Depreciation Expense | | <u>80,530</u> | <u>70,375</u> | <u>70,213</u> | <u>70,162</u> | <u>69,517</u> | <u>69,302</u> | <u>69,904</u> | <u>70,592</u> | <u>71,113</u> | <u>71,208</u> | <u>71,778</u> | <u>73,112</u> | <u>857,806</u> |
| 5 Cumulative Investment | 4,273,816 | 4,233,488 | 4,211,539 | 4,214,078 | 4,205,403 | 4,136,616 | 4,179,681 | 4,208,852 | 4,262,233 | 4,271,287 | 4,273,699 | 4,339,690 | 4,433,784 | 4,433,784 |
| 6 Less: Accumulated Depreciation | 2,188,849 | 2,195,197 | 2,171,970 | 2,151,968 | 2,146,318 | 2,080,849 | 2,081,492 | 2,065,124 | 2,058,244 | 2,074,279 | 2,094,584 | 2,132,143 | 2,161,116 | 2,161,116 |
| 7 Net Investment | <u>2,084,967</u> | <u>2,038,291</u> | <u>2,039,569</u> | <u>2,062,110</u> | <u>2,059,085</u> | <u>2,055,767</u> | <u>2,098,189</u> | <u>2,143,728</u> | <u>2,203,989</u> | <u>2,197,008</u> | <u>2,179,115</u> | <u>2,207,547</u> | <u>2,272,668</u> | <u>2,272,668</u> |
| 8 Average Investment | | 2,061,629 | 2,038,930 | 2,050,840 | 2,060,598 | 2,057,426 | 2,076,978 | 2,120,959 | 2,173,859 | 2,200,499 | 2,188,062 | 2,193,331 | 2,240,108 | |
| 9 Return on Average Investment | | 12,267 | 12,132 | 12,202 | 12,261 | 12,242 | 12,358 | 12,620 | 12,934 | 13,093 | 13,019 | 13,050 | 13,329 | 151,507 |
| 10 Return Requirements | | <u>19,971</u> | <u>19,751</u> | <u>19,865</u> | <u>19,961</u> | <u>19,930</u> | <u>20,119</u> | <u>20,545</u> | <u>21,057</u> | <u>21,315</u> | <u>21,195</u> | <u>21,245</u> | <u>21,700</u> | <u>246,654</u> |
| 11 Total Depreciation and Return | | 100,501 | 90,126 | 90,078 | 90,123 | 89,447 | 89,421 | 90,449 | 91,649 | 92,428 | 92,403 | 93,023 | 94,812 | 1,104,460 |

Note: Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.59500%.
Return Requirements are calculated using an income tax multiplier of 1.6280016.
The adjustment of \$9,636 to January 1999 depreciation expense is for the \$578,181 adjustment made in Nov 1997.
The Nov 1997 depreciation expense calculation was based on an amount prior to the adjustment.
(\$578,181/60 months = \$9,636)

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 1999 through December 1999

COMMERCIAL LOAD MANAGEMENT

| Description | Beginning of Period | January | February | March | April | May | *** June | July | August | September | October | November | December | Total |
|----------------------------------|------------------------|---------|----------|-------|-------|-------|-------------|------|--------|-----------|---------|----------|----------|-------|
| 1 Investment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 Retirements | | 85 | 0 | 0 | 1,140 | 3,172 | 978 | 0 | 0 | 0 | 0 | 0 | 0 | 5,375 |
| 3 Depreciation Base | | 5,625 | 5,625 | 5,625 | 4,485 | 1,313 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | |
| 4 Depreciation Expense | | 94 | 94 | 94 | 84 | 48 | 14 | 6 | 6 | 6 | 6 | 6 | 6 | 464 |
| 5 Cumulative Investment | 5,710 | 5,625 | 5,625 | 5,625 | 4,485 | 1,313 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 |
| 6 Less: Accumulated Depreciation | 4,761 | 4,770 | 4,864 | 4,958 | 3,902 | 778 | 249 | 255 | 261 | 267 | 273 | 279 | 285 | 285 |
| 7 Net Investment | 949 | 855 | 761 | 667 | 583 | 535 | 86 | 80 | 74 | 68 | 62 | 56 | 50 | 50 |
| 8 Average Investment | | 902 | 808 | 714 | 625 | 559 | 311 | 83 | 77 | 71 | 65 | 59 | 53 | |
| 9 Return on Average Investment | | 5 | 5 | 4 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 10 Return Requirements | | 8 | 8 | 7 | 7 | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 11 Total Depreciation and Return | | 102 | 102 | 101 | 91 | 53 | 17 | 6 | 6 | 6 | 6 | 6 | 6 | 502 |

Note: Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.59500%.
Return Requirements are calculated using an income tax multiplier of 1.6280016.
***The adjustment of \$435 is for the difference of the actual accum depreciation vs the amount shown in Nov. 1997. The amount should have been \$21,420 instead of \$20,985.

TAMPA ELECTRIC COMPANY
Reconciliation and Explanation of
Difference Between Filing and FPSC Audit
For Months January 1999 through December 1999

This audit has not been completed as of the date of this filing.

Program Description and Progress

Program Title: Heating and Air Conditioning Program

Program Description: Incentive program for the installation of high efficiency heating and air conditioning equipment.

Program Accomplishments January 1, 1999 to December 31, 1999
In this reporting period 1,355 units were installed.

Program Fiscal Expenditures for January 1, 1999 to December 31, 1999
Expenditures of \$934,332 occurred.

Program Progress Summary: Through this reporting period, 140,249 approved units have been installed.

Program Description and Progress

Program Title: Prime Time

Program Description: To directly control the larger loads in customers' homes, such as air conditioning, water heating, electric space heating, and pool pumps in a voluntary manner with participating customers receiving monthly rate incentives.

Program Accomplishments January 1, 1999 to December 31, 1999
803 net customers discontinued participation during this reporting period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$11,843,369

Program Progress Summary: Through this reporting period, there are 77,025* participating customers.

* Revised from last filing

Program Description and Progress

Program Title: Energy Audits

Program Description: Audits (on-site and mail-in) of residential, commercial and industrial customers which will instruct customers how to use conservation measures to best reduce their energy usage.

Program Accomplishments January 1, 1999 to December 31, 1999

Number of audits completed: 4,999 residential on-site audits, 14,074 residential mail-in audits, 431 commercial on-site audits, 239 commercial mail-in audits.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999

Actual expenditures of \$1,198,154 occurred.

Program Progress Summary:

Through this reporting period, 197,471 on-site audits have been performed. Additionally, over 43,262 residential and commercial mail-in audits have been processed.

Program Description and Progress

Program Title: Cogeneration

Program Description: To encourage the development of cost-effective commercial and industrial cogeneration facilities. To evaluate and administer standard offer and negotiated contracts for the purchase of firm capacity and energy.

Program Accomplishments January 1, 1999 to December 31, 1999

Construction is complete on all current qualifying facilities. The company continued communication and interaction with all present and potential cogeneration customers. Completed the development and publication of the 20-Year Cogeneration Forecast. Attended meetings and tours as scheduled with cogeneration customer personnel at selected facilities. Prepared and reviewed proposed cogeneration opportunities for cost-effectiveness. Provided data and information to existing cogenerators and functioned as the data resource center for responding to all cogeneration related inquiries.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999

Dollars spent: \$242,376

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Program Progress Summary:

The projected total maximum generation by electrically interconnected cogeneration during 2000 will be approximately 585 MW and 3,681 GWH.

Continuing interaction with current and potential cogeneration developers for discussion regarding current cogeneration activities and future cogeneration construction activities. Currently there are sixteen (16) Qualifying Facilities with generation on-line in our service area.

Program Description and Progress

Program Title: Ceiling Insulation

Program Description: Incentive program for meeting the efficient level of ceiling insulation.

Program Accomplishments January 1, 1999 to December 31, 1999
14,610 units were installed during this period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Actual expenses of \$1,552,825 occurred.

Program Progress Summary: Customer response has resulted in actual-to-date total of 51,081.

Program Description and Progress

Program Title: Commercial Load Management

Program Description: A program that achieves demand reduction through load management of firm commercial/industrial customers.

Program Accomplishments January 1, 1999 to December 31, 1999
Seven (7) customers discontinued participation during this reporting period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$53,751

Program Progress Summary: Through this reporting period, there are 19 firm commercial/industrial customers participating.

Program Description and Progress

Program Title: Commercial Indoor Lighting

Program Description: Incentive program to encourage investment in more efficient lighting technology in existing commercial facilities.

Program Accomplishments January 1, 1999 to December 31, 1999
A total of 66 customers participated during this period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$410,837

Program Progress Summary: Through this reporting period, 761 customers have participated.

Program Description and Progress

Program Title: Standby Generator

Program Description: A program designed to utilize the emergency generation capacity of firm commercial/industrial facilities in order to reduce weather sensitive peak demand.

Program Accomplishments January 1, 1999 to December 31, 1999

Three (3) net customers were added for participation during this reporting period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999

Dollars spent: \$705,198

Program Progress Summary: Through this reporting period, there are 42 participating customers.

Program Description and Progress

Program Title: Conservation Value

Program Description: An incentive program for firm commercial/industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

Program Accomplishments January 1, 1999 to December 31, 1999
No new customers qualified for an incentive during this reporting period.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$16,074

Program Progress Summary: To date, five (5) customers have qualified and received the appropriate incentive.

Program Description and Progress

Program Title: Duct Repair

Program Description: An incentive program to encourage the repair of the air distribution system in a residence.

Program Accomplishments January 1, 1999 to December 31, 1999
For this period, 2,099 customers have participated.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$910,125

Program Progress Summary: Through this reporting period, 25,439 customers have participated.

Program Description and Progress

Program Title: DSM Commercial R&D

Program Description: A three-year program directed at R&D commercial end-use technologies not yet commercially available or insufficient data exists for measure evaluations specific to central Florida climate.

Program Accomplishments January 1, 1999 to December 31, 1999
See Program Progress Summary below.

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$15,303

Program Progress Summary: Commercial Desiccant Application - Testing complete at two school sites (one with desiccant system; one without system). Results will be included in the final report to be filed in June 2000.

Program Description and Progress

Program Title: Common Expenses

Program Description: Expenses common to all programs.

Program Accomplishments January 1, 1999 to December 31, 1999
N/A

Program Fiscal Expenditure for January 1, 1999 to December 31, 1999
Dollars spent: \$246,924

Program Progress Summary: N/A

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Pursuant to Order No. 24276, Docket No. 900885-EG, issued March 25, 1991 by the Florida Public Service Commission for the purpose of approving Tampa Electric Company's Conservation Value Program, the company is filing the attached table. Specifically, the table provides incentive payments made during the January 1999 through December 1999 period as well as other program costs. The table format was filed with the Commission on April 23, 1991 in response to the above referenced order request for program participation standards.

TAMPA ELECTRIC COMPANY
CONSERVATION VALUE PROGRAM
CUSTOMER INCENTIVE PAYMENT SCHEDULE
JANUARY 1999 -DECEMBER 1999

| CUSTOMER DATA | JAN 99 | FEB 99 | MAR 99 | APR 99 | MAY 99 | JUN 99 | JUL 99 | AUG 99 | SEP 99 | OCT 99 | NOV 99 | DEC 99 |
|---------------------------------------|--------|--------|--------|--------|--------|--------|---------|--------|--------|--------|--------|--------|
| J. C. PENNEY - WESTSHORE PLAZA | | | | | | | \$1,900 | | | | | |
| AVG SUM DEMAND SAVING: 95 kW | | | | | | | | | | | | |
| AVG WIN DEMAND SAVING: 0 kW | | | | | | | | | | | | |
| ANNUAL ENERGY SAVING: 355,917 kWh | | | | | | | | | | | | |
| J. C. PENNEY - UNIVERSITY SQUARE MALL | | | | | | | \$2,920 | | | | | |
| AVG SUM DEMAND SAVING: 73 kW | | | | | | | | | | | | |
| AVG WIN DEMAND SAVING: 0 kW | | | | | | | | | | | | |
| ANNUAL ENERGY SAVING: 322,035 kWh | | | | | | | | | | | | |
| MONTHLY TOTALS: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,820 | \$0 | \$0 | \$0 | \$0 | \$0 |

TOTAL INCENTIVES PAID FOR PERIOD: \$4,820
TOTAL OTHER EXPENSES FOR PERIOD: \$11,254
GRAND TOTAL EXPENSES FOR PERIOD: \$16,074

CONSERVATION COSTS
PROJECTED

INDEX

| <u>SCHEDULE</u> | <u>TITLE</u> | <u>PAGE</u> |
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**Fuel Cost Impact of Conservation and Load Management Programs
On Interruptible Customers
January 1, 2001 through December 31, 2001**

| Month | Fuel Costs With Conservation and Load Management | | | Fuel Costs Without Conservation and Load Management | | | Fuel Benefits | | |
|---------------------|--|--------------|-----------------|---|--------------|-----------------|----------------------|--------------------|-----------------------|
| | (1) (\$000) | (2) (GWH) | (3) (\$/MWH) | (4) (\$000) | (5) (GWH) | (6) (\$/MWH) | (4) - (1) (\$000) | (5) - (2) (GWH) | (6) - (3) (\$/MWH) |
| January | 28,616 | 1,417.2 | 20.19 | 29,860 | 1,464.2 | 20.39 | 1,244 | 47 | 0.20 |
| February | 25,820 | 1,264.7 | 20.42 | 26,951 | 1,305.9 | 20.64 | 1,131 | 41 | 0.22 |
| March | 29,487 | 1,377.1 | 21.41 | 30,237 | 1,400.8 | 21.59 | 750 | 24 | 0.18 |
| April | 30,530 | 1,367.0 | 22.33 | 31,027 | 1,381.2 | 22.46 | 497 | 14 | 0.13 |
| May | 33,054 | 1,631.2 | 20.26 | 33,723 | 1,651.1 | 20.42 | 669 | 20 | 0.16 |
| June | 39,429 | 1,752.6 | 22.50 | 40,767 | 1,775.6 | 22.96 | 1,338 | 23 | 0.46 |
| July | 41,910 | 1,840.2 | 22.78 | 44,066 | 1,864.3 | 23.64 | 2,155 | 24 | 0.86 |
| August | 43,825 | 1,862.1 | 23.54 | 45,438 | 1,887.4 | 24.08 | 1,613 | 25 | 0.54 |
| September | 36,199 | 1,729.0 | 20.94 | 36,998 | 1,751.9 | 21.12 | 799 | 23 | 0.18 |
| October | 30,880 | 1,551.6 | 19.90 | 31,295 | 1,567.7 | 19.96 | 415 | 16 | 0.06 |
| November | 26,695 | 1,331.8 | 20.04 | 27,340 | 1,354.1 | 20.19 | 645 | 22 | 0.15 |
| December | 27,127 | 1,391.5 | 19.49 | 28,094 | 1,428.9 | 19.66 | 967 | 37 | 0.17 |
| Jan 2001 - Dec 2001 | 393,571 | 18,516 | 21.26 | 405,794 | 18,833 | 21.55 | 12,223 | 317 | 0.29 |

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
JANUARY 2001 THROUGH DECEMBER 2001

| | (1) AVG 12CP Load Factor at Meter (%) | (2) Projected Sales at Meter (mWh) | (3) Projected AVG 12 CP at Meter (mW) | (4) Demand Loss Expansion Factor | (5) Energy Loss Expansion Factor | (6) Projected Sales at Generation (mWh) | (7) Projected AVG 12 CP at Generation (mW) | (8) Percentage of Sales at Generation (%) | (9) Percentage of Demand at Generation (%) | (10) 12 CP & 1/1 Allocation Factor (%) |
|----------|---|--|---|--|--|---|--|---|--|--|
| RS | 54.73187% | 7,670,033 | 1600 | 1.058177 | 1.035443 | 7,941,882 | 1,693 | 49.56% | 58.65% | 57.95% |
| GS,TS | 59.49139% | 970,054 | 186 | 1.058415 | 1.035439 | 1,004,431 | 197 | 6.27% | 6.83% | 6.79% |
| GSD | 78.41515% | 4,713,618 | 686 | 1.057711 | 1.035057 | 4,878,864 | 726 | 30.45% | 25.16% | 25.57% |
| GSLD,SBF | 87.44403% | 1,959,503 | 256 | 1.045933 | 1.027293 | 2,012,984 | 268 | 12.56% | 9.29% | 9.54% |
| SL/OL | 1290.45988% | 179,446 | 2 | 1.071429 | 1.035441 | 185,806 | 2 | 1.16% | 0.07% | 0.15% |
| TOTAL | | 15,492,654 | 2,730 | | | 16,023,967 | 2,886 | 100.00% | 100.00% | 100.00% |

- (1) AVG 12 CP load factor based on actual 1999 calendar data.
(2) Projected mwh sales for the period January 2001 through December 2001.
(3) Calculated: Col (2) / (8760 x Col (1)), 8760 hours = hours in twelve months.
(4) Based on 1999 demand losses.
(5) Based on 1999 energy losses.
(6) Col (2) x Col (5).
(7) Col (3) x Col (4).
(8) Col (6) / total for Col (6).
(9) Col(7) / total for Col(7).
(10) Col (8) x 1/13 + Col (9) x 12/13

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(HTB-2)

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2001 through December 2001

| | |
|---|-------------------|
| 1. Total Incremental Cost (C-2, Page 1, Line 17) | <u>18,393,747</u> |
| 2. Demand Related Incremental Costs | <u>13,124,057</u> |
| 3. Energy Related Incremental Costs | 5,269,690 |
| 4. Interruptible Sales (@\$0.29 per MWH) | <u>(469,872)</u> |
| 5. Net Energy Related Incremental Costs (Line 3 + Line 4) | <u>4,799,818</u> |

RETAIL BY RATE CLASS

| | RS | GS,TS | GSD | GSID,SBF | SL,OL | Total |
|---|--------------------|------------------|------------------|------------------|----------------|--------------------|
| 6. Demand Allocation Percentage | 57.95% | 6.79% | 25.57% | 9.54% | 0.15% | 100.00% |
| 7. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above) | 7,605,391 | 891,123 | 3,355,821 | 1,252,035 | 19,686 | 13,124,056 |
| 8. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 5, Line 12 (Allocation of D & E is based on the forecast period cost.) | <u>(901,349)</u> | <u>(105,611)</u> | <u>(397,713)</u> | <u>(148,384)</u> | <u>(2,334)</u> | <u>(1,555,391)</u> |
| 9. Total Demand Related Incremental Costs | <u>6,704,042</u> | <u>785,512</u> | <u>2,958,108</u> | <u>1,103,651</u> | <u>17,352</u> | <u>11,568,665</u> |
| 10. Net Energy Related Incremental Costs | 2,378,789 | 300,949 | 1,461,545 | 602,857 | 55,678 | 4,799,818 |
| 11. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 5, Line 13 (Allocation of D & E is based on the forecast period cost.) | <u>(314,855)</u> | <u>(39,833)</u> | <u>(193,449)</u> | <u>(79,794)</u> | <u>(7,369)</u> | <u>(635,300)</u> |
| 12. Total Net Energy Related Incremental Costs | <u>2,063,934</u> | <u>261,116</u> | <u>1,268,096</u> | <u>523,063</u> | <u>48,309</u> | <u>4,164,518</u> |
| 13. Total Incremental Costs (Line 7 + 10) | 9,984,180 | 1,192,072 | 4,817,366 | 1,854,892 | 75,364 | 17,923,874 |
| 14. Total True Up (Over)/Under Recovery (Line 8 + 11) (Schedule C-3, Pg 5, Line 11) (Allocation of D & E is based on the forecast period cost.) | <u>(1,216,204)</u> | <u>(145,444)</u> | <u>(591,162)</u> | <u>(228,178)</u> | <u>(9,703)</u> | <u>(2,190,691)</u> |
| 15. Total (Line 13 + 14) | <u>8,767,976</u> | <u>1,046,628</u> | <u>4,226,204</u> | <u>1,626,714</u> | <u>65,661</u> | <u>15,733,183</u> |
| 16. Firm Retail MWH Sales | 7,670,033 | 970,054 | 4,713,618 | 1,959,503 | 179,446 | 15,492,654 |
| 17. Cost per KWH - Demand (Line 9/Line 16) | 0.08741 | 0.08098 | * | * | 0.00967 | |
| 18. Cost per KWH - Energy (Line 12/Line 16) | 0.02691 | 0.02692 | * | * | 0.02692 | |
| 19. Cost per KWH - Demand & Energy (Line 17 + Line 18) | 0.11432 | 0.10789 | * | * | 0.03659 | |
| 20. Revenue Tax Expansion Factor | 1.00072 | 1.00072 | * | * | 1.00072 | |
| 21. Adjustment Factor Adjusted for Taxes | 0.1144 | 0.1080 | * | * | 0.0366 | |
| 22. Conservation Adjustment Factor (cents/KWH) - Secondary | 0.114 | 0.108 | 0.090 | 0.083 | 0.037 | |
| - Primary | | | 0.089 | 0.083 | | |
| - Subtransmission | | | - | 0.082 | | |

(ROUNDED TO NEAREST .001 PER KWH)

* See attached Schedule C-1, page 2 of 2.

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Calculation of ECCR Factors for Customers Served at
Levels Other than Secondary Distribution

| | <u>GSD</u> | <u>GSLD, SBF</u> |
|--|--------------|------------------|
| Line 15 Total (Projected Costs & T/U) (Schedule C-1, pg 1, Line 15) | | |
| -Secondary | 4,096,476 | 876,142 |
| - Primary | 129,728 | 749,127 |
| - Subtransmission | ** | 1,445 |
| - Total | 4,226,204 | 1,626,714 |
| Total Firm MWH Sales (Schedule C-1, pg 1, Line 16) | | |
| -Secondary | 4,567,512 | 1,050,475 |
| - Primary | 146,106 | 907,259 |
| - Subtransmission | ** | 1,768 |
| - Total | 4,713,618 | 1,959,503 |
| Cost per KWH - Demand & Energy | | |
| -Secondary | 0.08969 | 0.08340 |
| - Primary | 0.08879 | 0.08257 |
| - Subtransmission | ** | 0.08173 |
| Revenue Tax Expansion Factor | 1.00072 | 1.00072 |
| Adjustment Factor Adjusted for Taxes | | |
| -Secondary | 0.08975 | 0.08346 |
| - Primary | 0.08885 | 0.08263 |
| - Subtransmission | ** | 0.08179 |
| Conservation Adjustment Factor (cents/KWH) | | |
| -Secondary | <u>0.090</u> | <u>0.083</u> |
| - Primary | <u>0.089</u> | <u>0.083</u> |
| - Subtransmission | ** | <u>0.082</u> |

Note: Customers in the GSD rate class are only
served at primary and secondary distribution levels.

The calculation for interruptible classes did not change the
factor from the original (\$0.29 per MWH).

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months January 2001 through December 2001

ESTIMATED

| Program Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 Heating and Cooling (E) | 51,092 | 51,092 | 57,842 | 65,717 | 65,717 | 80,342 | 80,342 | 94,967 | 80,342 | 65,717 | 57,842 | 51,092 | 802,104 |
| 2 Prime Time (D) | 1,114,326 | 1,155,198 | 1,065,337 | 898,853 | 912,208 | 926,989 | 932,352 | 953,124 | 931,366 | 941,283 | 1,067,271 | 1,090,428 | 11,988,735 |
| 3 Energy Audits (E) | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,022 | 108,048 | 1,296,290 |
| 4 Cogeneration (E) | 27,628 | 27,628 | 28,918 | 27,628 | 29,618 | 30,179 | 28,918 | 28,918 | 27,628 | 28,918 | 28,918 | 27,628 | 342,527 |
| 5 Ceiling Insulation (E) | 35,802 | 40,802 | 45,802 | 55,802 | 55,802 | 75,802 | 80,802 | 80,802 | 75,802 | 60,802 | 50,802 | 35,802 | 694,624 |
| 6 Commercial Load Mgmt (D) | 2,017 | 2,024 | 2,432 | 2,640 | 4,152 | 2,655 | 2,662 | 2,670 | 3,484 | 2,200 | 1,608 | 1,615 | 30,159 |
| 7 Commercial Lighting (E) | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 44,908 | 538,896 |
| 8 Standby Generator (D) | 58,903 | 62,793 | 58,088 | 61,893 | 60,603 | 59,893 | 58,603 | 61,893 | 61,943 | 61,653 | 61,653 | 62,943 | 730,861 |
| 9 Conservation Value (E) | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 70,440 |
| 10 Duct Repair (E) | 75,750 | 84,750 | 95,750 | 109,750 | 122,750 | 133,750 | 133,750 | 120,750 | 109,750 | 96,750 | 86,750 | 75,765 | 1,246,015 |
| 11 Green Energy Initiative (E) | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 48,816 |
| 12 Industrial Load Management (D) | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 19,326 | 231,912 |
| 13 DSM R&D (D&E) | 20,252 | 252 | 252 | 20,252 | 252 | 252 | 20,252 | 252 | 252 | 20,252 | 252 | 252 | 83,024 |
| (50% D, 50% E) | | | | | | | | | | | | | |
| 14 Commercial Cooling (E) | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 9,096 |
| 15 Residential New Construction (E) | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 6,541 | 78,492 |
| 16 Common Expenses (D&E) | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 16,813 | 201,756 |
| (50% D, 50% E) | | | | | | | | | | | | | |
| 17 Total | 1,592,076 | 1,630,845 | 1,560,727 | 1,448,841 | 1,457,408 | 1,516,168 | 1,543,987 | 1,549,682 | 1,496,873 | 1,483,881 | 1,561,402 | 1,551,857 | 18,393,747 |
| 18 Less: Included in Base Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 Recoverable Conserv. Expenses | <u>1,592,076</u> | <u>1,630,845</u> | <u>1,560,727</u> | <u>1,448,841</u> | <u>1,457,408</u> | <u>1,516,168</u> | <u>1,543,987</u> | <u>1,549,682</u> | <u>1,496,873</u> | <u>1,483,881</u> | <u>1,561,402</u> | <u>1,551,857</u> | <u>18,393,747</u> |

Summary of Demand & Energy

| | | | | | | | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Energy | 378,971 | 382,971 | 407,011 | 447,596 | 452,586 | 498,772 | 512,511 | 504,136 | 472,221 | 440,886 | 403,011 | 369,012 | 5,269,690 |
| Demand | <u>1,213,105</u> | <u>1,247,874</u> | <u>1,153,716</u> | <u>1,001,245</u> | <u>1,004,822</u> | <u>1,017,396</u> | <u>1,031,476</u> | <u>1,045,546</u> | <u>1,024,652</u> | <u>1,042,995</u> | <u>1,158,391</u> | <u>1,182,845</u> | <u>13,124,057</u> |
| Total Recoverable Conserv. Expenses | <u>1,592,076</u> | <u>1,630,845</u> | <u>1,560,727</u> | <u>1,448,841</u> | <u>1,457,408</u> | <u>1,516,168</u> | <u>1,543,987</u> | <u>1,549,682</u> | <u>1,496,873</u> | <u>1,483,881</u> | <u>1,561,402</u> | <u>1,551,857</u> | <u>18,393,747</u> |

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(HTB-2)
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PAGE 1 of 4

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months January 2001 through December 2001

| Program Name | (A) Capital Investment | (B) Payroll & Benefits | (C) Materials & Supplies | (D) Outside Services | (E) Advertising | (F) Incentives | (G) Vehicles | (H) Other | (I) Program Revenues | (J) Total |
|---|------------------------------|------------------------------|--------------------------------|----------------------------|--------------------|-------------------|-----------------|----------------|----------------------------|-------------------|
| 1. Heating and Cooling (E) | 0 | 63,564 | 0 | 7,500 | 150,000 | 576,000 | 240 | 4,800 | 0 | 802,104 |
| 2. Prime Time (D) | 1,494,129 | 900,323 | 136,723 | 74,400 | 33,600 | 9,243,000 | 46,264 | 60,296 | 0 | 11,988,735 |
| 3. Energy Audits (E) | 0 | 718,670 | 3,444 | 421,620 | 76,800 | 0 | 43,200 | 32,556 | 0 | 1,296,290 |
| 4. Cogeneration (E) | 0 | 332,431 | 0 | 0 | 0 | 0 | 10,096 | 0 | 0 | 342,527 |
| 5. Ceiling Insulation (E) | 0 | 115,584 | 0 | 0 | 7,200 | 565,000 | 3,720 | 3,120 | 0 | 694,624 |
| 6. Commercial Load Mgmt (D) | 924 | 13,956 | 1,800 | 3,664 | 0 | 9,000 | 815 | 0 | 0 | 30,159 |
| 7. Commerical Lighting (E) | 0 | 29,412 | 0 | 0 | 24,000 | 484,284 | 1,200 | 0 | 0 | 538,896 |
| 8. Standby Generator (D) | 0 | 45,972 | 48,000 | 4,800 | 0 | 630,000 | 2,089 | 0 | 0 | 730,861 |
| 9. Conservation Value (E) | 0 | 9,840 | 0 | 0 | 0 | 60,000 | 600 | 0 | 0 | 70,440 |
| 10. Duct Repair (E) | 0 | 206,151 | 4,800 | 240,000 | 240,000 | 517,000 | 17,760 | 20,304 | 0 | 1,246,015 |
| 11. Green Energy Initiative (E) | 0 | 24,216 | 12,000 | 12,000 | 0 | 0 | 600 | 0 | 0 | 48,816 |
| 12. Industrial Load Management (D) | 0 | 12,312 | 0 | 0 | 0 | 219,000 | 600 | 0 | 0 | 231,912 |
| 13. DSM R&D (D&E) (50% D, 50% E) | 0 | 3,024 | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 83,024 |
| 14. Commercial Cooling (E) | 0 | 1,536 | 240 | 600 | 300 | 6,000 | 300 | 120 | 0 | 9,096 |
| 15. Residential New Construction (E) | 0 | 25,752 | 1,200 | 0 | 19,200 | 31,140 | 0 | 1,200 | 0 | 78,492 |
| 16. Common Expenses (D&E) (50% D, 50% E) | 0 | 200,556 | 0 | 0 | 0 | 0 | 600 | 600 | 0 | 201,756 |
| 17. Total All Programs | <u>1,495,053</u> | <u>2,703,299</u> | <u>208,207</u> | <u>844,584</u> | <u>551,100</u> | <u>12,340,424</u> | <u>128,084</u> | <u>122,996</u> | <u>0</u> | <u>18,393,747</u> |
| <u>Summary of Demand & Energy</u> | | | | | | | | | | |
| Energy | 0 | 1,628,946 | 21,684 | 721,720 | 517,500 | 2,239,424 | 78,016 | 62,400 | 0 | 5,269,690 |
| Demand | <u>1,495,053</u> | <u>1,074,353</u> | <u>186,523</u> | <u>122,864</u> | <u>33,600</u> | <u>10,101,000</u> | <u>50,068</u> | <u>60,596</u> | <u>0</u> | <u>13,124,057</u> |
| Total All Programs | <u>1,495,053</u> | <u>2,703,299</u> | <u>208,207</u> | <u>844,584</u> | <u>551,100</u> | <u>12,340,424</u> | <u>128,084</u> | <u>122,996</u> | <u>0</u> | <u>18,393,747</u> |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Estimated for Months January 2001 through December 2001

PRIME TIME

| | Beginning of Period | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|-----------------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1. Investment | | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 1,500,000 |
| 2. Retirements | | 43,489 | 40,170 | 69,725 | 88,820 | 100,675 | 88,136 | 104,491 | 97,594 | 114,467 | 104,924 | 110,020 | 42,356 | 1,004,867 |
| 3. Depreciation Base | | 5,397,670 | 5,482,500 | 5,537,775 | 5,573,955 | 5,598,280 | 5,635,144 | 5,655,653 | 5,683,059 | 5,693,592 | 5,713,668 | 5,728,648 | 5,811,292 | |
| 4. Depreciation Expense | | <u>89,282</u> | <u>90,668</u> | <u>91,836</u> | <u>92,598</u> | <u>93,102</u> | <u>93,612</u> | <u>94,090</u> | <u>94,489</u> | <u>94,805</u> | <u>95,061</u> | <u>95,353</u> | <u>96,166</u> | <u>1,121,062</u> |
| 5. Cumulative Investment | 5,316,159 | 5,397,670 | 5,482,500 | 5,537,775 | 5,573,955 | 5,598,280 | 5,635,144 | 5,655,653 | 5,683,059 | 5,693,592 | 5,713,668 | 5,728,648 | 5,811,292 | 5,811,292 |
| 6. Less: Accumulated Depr | <u>2,302,658</u> | <u>2,348,451</u> | <u>2,398,949</u> | <u>2,421,060</u> | <u>2,424,838</u> | <u>2,417,265</u> | <u>2,422,741</u> | <u>2,412,340</u> | <u>2,409,235</u> | <u>2,389,573</u> | <u>2,379,710</u> | <u>2,365,043</u> | <u>2,418,853</u> | <u>2,418,853</u> |
| 7. Net Investment | <u>3,013,501</u> | <u>3,049,219</u> | <u>3,083,551</u> | <u>3,116,715</u> | <u>3,149,117</u> | <u>3,181,015</u> | <u>3,212,403</u> | <u>3,243,313</u> | <u>3,273,824</u> | <u>3,304,019</u> | <u>3,333,958</u> | <u>3,363,605</u> | <u>3,392,439</u> | <u>3,392,439</u> |
| 8. Average Investment | | 3,031,360 | 3,066,385 | 3,100,133 | 3,132,916 | 3,165,066 | 3,196,709 | 3,227,858 | 3,258,569 | 3,288,922 | 3,318,989 | 3,348,782 | 3,378,022 | |
| 9. Return on Average Investment | | 18,037 | 18,245 | 18,446 | 18,641 | 18,832 | 19,020 | 19,206 | 19,388 | 19,569 | 19,748 | 19,925 | 20,099 | 229,156 |
| 10. Return Requirements | | <u>29,364</u> | <u>29,703</u> | <u>30,030</u> | <u>30,348</u> | <u>30,659</u> | <u>30,965</u> | <u>31,267</u> | <u>31,564</u> | <u>31,858</u> | <u>32,150</u> | <u>32,438</u> | <u>32,721</u> | <u>373,067</u> |
| 11. Total Depreciation and Return | | <u>118,646</u> | <u>120,371</u> | <u>121,866</u> | <u>122,946</u> | <u>123,761</u> | <u>124,577</u> | <u>125,357</u> | <u>126,053</u> | <u>126,663</u> | <u>127,211</u> | <u>127,791</u> | <u>128,887</u> | <u>1,494,129</u> |

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Return on Average Investment is calculated using a monthly rate of 0.59500%.

Return requirements are calculated using an income tax multiplier of 1.6280016.

EXHIBIT NO. 1
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Estimated for Months January 2001 through December 2001
COMMERCIAL LOAD MANAGEMENT

| | Beginning of Period | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
|---------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. Investment | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3,600 |
| 2. Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. Depreciation Base | | 1,500 | 1,800 | 2,100 | 2,400 | 2,700 | 3,000 | 3,300 | 3,600 | 3,900 | 4,200 | 4,500 | 4,800 | |
| 4. Depreciation Expense | | <u>23</u> | <u>28</u> | <u>33</u> | <u>38</u> | <u>43</u> | <u>48</u> | <u>53</u> | <u>58</u> | <u>63</u> | <u>68</u> | <u>73</u> | <u>78</u> | <u>606</u> |
| 5. Cumulative Investment | 1,200 | 1,500 | 1,800 | 2,100 | 2,400 | 2,700 | 3,000 | 3,300 | 3,600 | 3,900 | 4,200 | 4,500 | 4,800 | 4,800 |
| 6. Less: Accumulated Depre | <u>42</u> | <u>65</u> | <u>93</u> | <u>126</u> | <u>164</u> | <u>207</u> | <u>255</u> | <u>308</u> | <u>366</u> | <u>429</u> | <u>497</u> | <u>570</u> | <u>648</u> | <u>648</u> |
| 7. Net Investment | <u>1,158</u> | <u>1,435</u> | <u>1,707</u> | <u>1,974</u> | <u>2,236</u> | <u>2,493</u> | <u>2,745</u> | <u>2,992</u> | <u>3,234</u> | <u>3,471</u> | <u>3,703</u> | <u>3,930</u> | <u>4,152</u> | <u>4,152</u> |
| 8. Average Investment | | 1,297 | 1,571 | 1,841 | 2,105 | 2,365 | 2,619 | 2,869 | 3,113 | 3,353 | 3,587 | 3,817 | 4,041 | |
| 9. Return on Average Investment | | 8 | 9 | 11 | 13 | 14 | 16 | 17 | 19 | 20 | 21 | 23 | 24 | 195 |
| 10 Return Requirements | | <u>13</u> | <u>15</u> | <u>18</u> | <u>21</u> | <u>23</u> | <u>26</u> | <u>28</u> | <u>31</u> | <u>33</u> | <u>34</u> | <u>37</u> | <u>39</u> | <u>318</u> |
| Total Depreciation and Return | | <u>36</u> | <u>43</u> | <u>51</u> | <u>59</u> | <u>66</u> | <u>74</u> | <u>81</u> | <u>89</u> | <u>96</u> | <u>102</u> | <u>110</u> | <u>117</u> | <u>924</u> |

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Return on Average Investment is calculated using a monthly rate of 0.59500% .

Return requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

| Program Name | Capital Investment | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicle | Other | Program Revenues | Total |
|----------------------------------|--------------------|--------------------|----------------------|------------------|-------------|------------|---------|---------|------------------|------------|
| 1. Heating & Cooling | | | | | | | | | | |
| 2. Actual | 0 | 33,588 | 0 | 5,698 | 109,475 | 264,225 | 130 | 3,096 | 0 | 416,212 |
| 3. Projected | 0 | 21,182 | 0 | 2,500 | 60,000 | 140,250 | 80 | 1,600 | 0 | 225,610 |
| 4. Total | 0 | 54,768 | 0 | 8,198 | 169,475 | 404,475 | 210 | 4,696 | 0 | 641,822 |
| 5. Prime Time | | | | | | | | | | |
| 6. Actual | 846,457 | 487,071 | 120,694 | 39,463 | 23,473 | 6,137,743 | 30,511 | 39,997 | 0 | 7,733,409 |
| 7. Projected | 459,889 | 274,056 | 47,200 | 22,400 | 11,200 | 3,097,000 | 14,800 | 17,100 | 0 | 3,943,645 |
| 8. Total | 1,306,346 | 761,127 | 175,894 | 61,863 | 34,673 | 9,234,743 | 45,311 | 57,097 | 0 | 11,677,054 |
| 9. Energy Audits | | | | | | | | | | |
| 10. Actual | 0 | 403,724 | 3,521 | 262,458 | 52,476 | 0 | 25,889 | 21,342 | 0 | 769,410 |
| 11. Projected | 0 | 239,309 | 1,148 | 129,740 | 25,600 | 0 | 15,506 | 11,460 | 0 | 422,763 |
| 12. Total | 0 | 643,033 | 4,669 | 392,198 | 78,076 | 0 | 41,395 | 32,802 | 0 | 1,192,173 |
| 13. Cogeneration | | | | | | | | | | |
| 14. Actual | 0 | 176,142 | 0 | 0 | 0 | 0 | 5,029 | 0 | 0 | 181,171 |
| 15. Projected | 0 | 108,886 | 0 | 0 | 0 | 0 | 3,908 | 0 | 0 | 113,794 |
| 16. Total | 0 | 285,028 | 0 | 0 | 0 | 0 | 8,937 | 0 | 0 | 294,065 |
| 17. Ceiling Insulation | | | | | | | | | | |
| 18. Actual | 0 | 69,994 | 0 | 0 | 5,127 | 438,100 | 2,924 | 1,799 | 0 | 517,944 |
| 19. Projected | 0 | 38,508 | 0 | 0 | 2,400 | 154,000 | 1,240 | 1,040 | 0 | 197,188 |
| 20. Total | 0 | 108,502 | 0 | 0 | 7,527 | 592,100 | 4,164 | 2,839 | 0 | 715,132 |
| 21. Commercial Load Management | | | | | | | | | | |
| 22. Actual | 48 | 6,021 | 0 | 0 | 2,519 | 5,345 | 544 | 0 | 0 | 14,477 |
| 23. Projected | 68 | 5,021 | 292 | 200 | 0 | 2,200 | 200 | 0 | 0 | 7,939 |
| 24. Total | 116 | 11,092 | 292 | 200 | 2,519 | 7,545 | 744 | 0 | 0 | 22,416 |
| 25. Commercial Lighting | | | | | | | | | | |
| 26. Actual | 0 | 15,071 | 0 | 0 | 12,328 | 255,593 | 572 | 4 | 0 | 283,568 |
| 27. Projected | 0 | 9,796 | 0 | 0 | 7,200 | 134,524 | 400 | 0 | 0 | 151,920 |
| 28. Total | 0 | 24,867 | 0 | 0 | 19,528 | 390,117 | 972 | 4 | 0 | 435,488 |
| 29. Standby Generator | | | | | | | | | | |
| 30. Actual | 0 | 28,254 | 50,642 | 1,861 | 0 | 407,091 | 488 | 0 | 0 | 488,336 |
| 31. Projected | 0 | 15,302 | 18,000 | 1,600 | 0 | 209,000 | 288 | 0 | 0 | 233,170 |
| 32. Total | 0 | 43,556 | 66,642 | 3,461 | 0 | 607,091 | 756 | 0 | 0 | 721,506 |
| 33. Conservation Value | | | | | | | | | | |
| 34. Actual | 0 | 5,632 | 29 | 0 | 0 | 26,581 | 301 | 0 | 0 | 32,543 |
| 35. Projected | 0 | 3,288 | 0 | 0 | 0 | 87,840 | 200 | 0 | 0 | 91,328 |
| 36. Total | 0 | 8,920 | 29 | 0 | 0 | 114,421 | 501 | 0 | 0 | 123,871 |
| 37. Duct Repair | | | | | | | | | | |
| 38. Actual | 0 | 106,668 | 2,819 | (57,728) | 149,951 | 283,485 | 12,170 | 12,037 | 0 | 509,402 |
| 39. Projected | 0 | 68,687 | 1,890 | 30,000 | 84,400 | 77,584 | 5,611 | 8,768 | 0 | 274,650 |
| 40. Total | 0 | 175,355 | 4,419 | (27,728) | 234,351 | 361,069 | 17,781 | 20,805 | 0 | 784,052 |
| 45. Green Energy Initiative | | | | | | | | | | |
| 46. Actual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47. Projected | 0 | 8,064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,064 |
| 48. Total | 0 | 8,064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,064 |
| 49. Industrial Load Management | | | | | | | | | | |
| 50. Actual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51. Projected | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52. Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53. DSM R&D (D&E) | | | | | | | | | | |
| 54. Actual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55. Projected | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56. Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57. Commercial Cooling | | | | | | | | | | |
| 58. Actual | 0 | 284 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 284 |
| 59. Projected | 0 | 559 | 80 | 200 | 0 | 1,500 | 100 | 40 | 0 | 2,479 |
| 60. Total | 0 | 840 | 80 | 200 | 0 | 1,500 | 100 | 40 | 0 | 2,760 |
| 61. Residential New Construction | | | | | | | | | | |
| 62. Actual | 0 | 1,632 | 0 | 28 | 0 | 0 | 10 | 0 | 0 | 1,670 |
| 63. Projected | 0 | 9,576 | 400 | 0 | 4,000 | 2,700 | 200 | 60 | 0 | 15,936 |
| 64. Total | 0 | 10,208 | 400 | 28 | 4,000 | 2,700 | 210 | 60 | 0 | 17,606 |
| 65. Common Expenses | | | | | | | | | | |
| 66. Actual | 0 | 109,910 | 0 | 0 | 0 | 56 | 91 | 0 | 0 | 110,057 |
| 67. Projected | 0 | 66,816 | 0 | 0 | 0 | 0 | 200 | 200 | 0 | 67,216 |
| 68. Total | 0 | 176,726 | 0 | 0 | 0 | 56 | 291 | 200 | 0 | 177,273 |
| 69. Total All Programs | 1,306,482 | 2,313,086 | 252,333 | 439,420 | 550,149 | 11,715,817 | 121,372 | 118,543 | 0 | 16,814,182 |

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TAMPA ELECTRIC COMPANY
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SCHEDULE C-3
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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

PRIME TIME

| | Beginning of Period | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | July Actual | August Actual | September Projected | October Projected | November Projected | December Projected | Total |
|-----------------------------------|------------------------|-------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|-----------------------|-----------------------|------------------|
| 1. Investment | | 149,177 | 164,262 | 205,413 | 141,212 | 127,553 | 187,265 | 98,499 | 158,965 | 125,000 | 125,000 | 125,000 | 125,000 | 1,732,346 |
| 2. Retirements | | 28,195 | 35,289 | 81,489 | 61,172 | 87,108 | 77,139 | 80,936 | 107,894 | 82,295 | 104,561 | 62,093 | 41,800 | 849,871 |
| 3. Depreciation Base | | 4,554,766 | 4,683,739 | 4,807,663 | 4,887,703 | 4,928,148 | 5,038,274 | 5,055,837 | 5,106,908 | 5,149,613 | 5,170,052 | 5,232,959 | 5,316,159 | |
| 4. Depreciation Expense | | <u>74,905</u> | <u>76,988</u> | <u>79,095</u> | <u>80,795</u> | <u>81,799</u> | <u>83,054</u> | <u>84,118</u> | <u>84,690</u> | <u>85,471</u> | <u>85,997</u> | <u>86,692</u> | <u>87,909</u> | <u>991,513</u> |
| 5. Cumulative Investment | <u>4,433,784</u> | 4,554,766 | 4,683,739 | 4,807,663 | 4,887,703 | 4,928,148 | 5,038,274 | 5,055,837 | 5,106,908 | 5,149,613 | 5,170,052 | 5,232,959 | 5,316,159 | 5,316,159 |
| 6. Less: Accumulated Depreciation | <u>2,181,116</u> | <u>2,207,826</u> | <u>2,249,525</u> | <u>2,247,131</u> | <u>2,266,754</u> | <u>2,261,445</u> | <u>2,267,360</u> | <u>2,270,542</u> | <u>2,247,338</u> | <u>2,250,514</u> | <u>2,231,950</u> | <u>2,256,549</u> | <u>2,302,658</u> | <u>2,302,658</u> |
| 7. Net Investment | <u>2,272,668</u> | <u>2,346,940</u> | <u>2,434,214</u> | <u>2,560,532</u> | <u>2,620,949</u> | <u>2,666,703</u> | <u>2,770,914</u> | <u>2,785,295</u> | <u>2,859,570</u> | <u>2,899,099</u> | <u>2,938,102</u> | <u>2,976,410</u> | <u>3,013,501</u> | <u>3,013,501</u> |
| 8. Average Investment | | 2,309,804 | 2,390,577 | 2,497,373 | 2,590,741 | 2,643,826 | 2,718,809 | 2,778,105 | 2,822,433 | 2,879,335 | 2,918,601 | 2,957,256 | 2,994,956 | |
| 9. Return on Average Investment | | 13,743 | 14,224 | 14,859 | 15,415 | 15,731 | 16,177 | 16,530 | 16,793 | 17,132 | 17,366 | 17,596 | 17,820 | 193,386 |
| 10. Return Requirements | | <u>22,374</u> | <u>23,157</u> | <u>24,190</u> | <u>25,096</u> | <u>25,610</u> | <u>26,336</u> | <u>26,911</u> | <u>27,339</u> | <u>27,891</u> | <u>28,272</u> | <u>28,646</u> | <u>29,011</u> | <u>314,833</u> |
| 11. Total Depreciation and Return | | <u>97,279</u> | <u>100,145</u> | <u>103,285</u> | <u>105,891</u> | <u>107,409</u> | <u>109,390</u> | <u>111,029</u> | <u>112,029</u> | <u>113,362</u> | <u>114,269</u> | <u>115,338</u> | <u>116,920</u> | <u>1,306,346</u> |

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Return on Average Investment is calculated using a monthly rate of 0.59500%.

Return requirements are calculated using an income tax multiplier of 1.6280016.

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

COMMERCIAL LOAD MANAGEMENT

| | Beginning of Period | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | July Actual | August Actual | September Projected | October Projected | November Projected | December Projected | Total |
|-----------------------------------|------------------------|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|------------------------|----------------------|-----------------------|-----------------------|--------------|
| 1. Investment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 300 | 300 | 300 | 1,200 |
| 2. Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 335 | 0 | 0 | 0 | 335 |
| 3. Depreciation Base | | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 300 | 600 | 900 | 1,200 | |
| 4. Depreciation Expense | | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>5</u> | <u>8</u> | <u>13</u> | <u>18</u> | <u>92</u> |
| 5. Cumulative Investment | <u>335</u> | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 300 | 600 | 900 | 1,200 | 1,200 |
| 6. Less: Accumulated Depre | <u>285</u> | <u>291</u> | <u>297</u> | <u>303</u> | <u>309</u> | <u>315</u> | <u>321</u> | <u>327</u> | <u>333</u> | <u>3</u> | <u>11</u> | <u>24</u> | <u>42</u> | <u>42</u> |
| 7. Net Investment | <u>50</u> | <u>44</u> | <u>38</u> | <u>32</u> | <u>26</u> | <u>20</u> | <u>14</u> | <u>8</u> | <u>2</u> | <u>297</u> | <u>589</u> | <u>876</u> | <u>1,158</u> | <u>1,158</u> |
| 8. Average Investment | | 47 | 41 | 35 | 29 | 23 | 17 | 11 | 5 | 150 | 443 | 733 | 1,017 | |
| 9. Return on Average Investment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 4 | 6 | 14 |
| 10. Return Requirements | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>2</u> | <u>5</u> | <u>7</u> | <u>10</u> | <u>24</u> |
| 11. Total Depreciation and Return | | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> | <u>7</u> | <u>13</u> | <u>20</u> | <u>28</u> | <u>116</u> |

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Return on Average Investment is calculated using a monthly rate of 0.59500% .

Return requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

| Program Name | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | July Actual | August Actual | September Projected | October Projected | November Projected | December Projected | Grand Total |
|--------------------------------------|-------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------|-----------------------|-----------------------|-------------------|
| 1 Heating and Cooling | 20,031 | 47,348 | 49,259 | 29,144 | 67,791 | 73,722 | 56,202 | 72,715 | 59,590 | 59,590 | 59,590 | 46,840 | 641,822 |
| 2 Prime Time | 1,114,141 | 1,093,230 | 1,025,743 | 866,298 | 939,925 | 912,800 | 862,274 | 918,998 | 905,051 | 900,958 | 1,059,027 | 1,078,609 | 11,677,054 |
| 3 Energy Audits | 75,198 | 215,402 | 77,392 | 91,872 | 77,806 | 98,123 | 54,475 | 79,142 | 105,680 | 105,680 | 105,680 | 105,723 | 1,192,173 |
| 4 Cogeneration | 26,392 | 30,764 | 25,001 | 15,829 | 25,516 | 29,994 | 7,519 | 20,156 | 27,807 | 29,090 | 29,090 | 27,807 | 294,965 |
| 5 Ceiling Insulation | 15,528 | 32,319 | 56,196 | 59,314 | 50,104 | 113,165 | 106,139 | 85,179 | 62,797 | 62,797 | 40,797 | 30,797 | 715,132 |
| 6 Commercial Load Management | 1,182 | 1,796 | 2,077 | 3,446 | 1,936 | 1,681 | 1,499 | 860 | 3,387 | 1,510 | 1,517 | 1,525 | 22,416 |
| 7 Commercial Lighting | 71,228 | 36,699 | 12,814 | 81,407 | 38,033 | 11,440 | 30,177 | 1,770 | 44,706 | 44,706 | 31,254 | 31,254 | 435,488 |
| 8 Standby Generator | 106,376 | 56,815 | 52,695 | 55,922 | 54,176 | 56,106 | 53,182 | 53,064 | 58,934 | 57,651 | 57,651 | 58,934 | 721,506 |
| 9 Conservation Value | 8,180 | 1,700 | 2,007 | 406 | 13,010 | 970 | 65 | 6,205 | 22,832 | 22,832 | 22,832 | 22,832 | 123,871 |
| 10 Duct Repair | 33,566 | 55,430 | 61,671 | 111,100 | 60,063 | 72,668 | 40,149 | 74,755 | 71,675 | 69,951 | 66,503 | 66,521 | 784,052 |
| 11 Green Energy Initiative | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,016 | 2,016 | 2,016 | 2,016 | 8,064 |
| 12 Industrial Load Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 DSM R&D (D&E) | 0 | 0 | 0 | 0 | 0 | 600 | (600) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Commercial Cooling | 0 | 0 | 0 | 0 | 0 | 136 | (136) | 284 | 494 | 494 | 744 | 744 | 2,760 |
| 15 Residential New Construction | 0 | 0 | 0 | 0 | 0 | 438 | (408) | 1,640 | 3,309 | 3,309 | 4,209 | 5,109 | 17,606 |
| 16 Common Expenses | <u>13,183</u> | <u>16,327</u> | <u>15,710</u> | <u>16,091</u> | <u>15,717</u> | <u>15,319</u> | <u>6,561</u> | <u>11,149</u> | <u>16,804</u> | <u>16,804</u> | <u>16,804</u> | <u>16,804</u> | <u>177,273</u> |
| 17 Total | 1,485,005 | 1,587,830 | 1,380,565 | 1,330,829 | 1,344,077 | 1,387,162 | 1,217,098 | 1,325,917 | 1,385,082 | 1,377,388 | 1,497,714 | 1,495,515 | 16,814,182 |
| 18 Less: Included in Base Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 Recoverable Conservation Expenses | <u>1,485,005</u> | <u>1,587,830</u> | <u>1,380,565</u> | <u>1,330,829</u> | <u>1,344,077</u> | <u>1,387,162</u> | <u>1,217,098</u> | <u>1,325,917</u> | <u>1,385,082</u> | <u>1,377,388</u> | <u>1,497,714</u> | <u>1,495,515</u> | <u>16,814,182</u> |

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

| B. CONSERVATION REVENUES | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | July Actual | August Actual | September Projected | October Projected | November Projected | December Projected | Grand Total |
|---|-------------------|--------------------|-----------------|-----------------|---------------|----------------|----------------|------------------|------------------------|----------------------|-----------------------|-----------------------|----------------|
| 1. Residential Conservation Audit Fees (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Conservation Adjustment Revenues * (C-4, page 1 of 1) | 1,273,632 | 1,260,501 | 1,110,329 | 1,189,825 | 1,332,156 | 1,645,337 | 1,584,469 | 1,600,765 | 1,655,112 | 1,453,198 | 1,239,271 | 1,253,809 | 16,598,404 |
| 3. Total Revenues | 1,273,632 | 1,260,501 | 1,110,329 | 1,189,825 | 1,332,156 | 1,645,337 | 1,584,469 | 1,600,765 | 1,655,112 | 1,453,198 | 1,239,271 | 1,253,809 | 16,598,404 |
| 4. Prior Period True-up | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,181 | 192,178 | 2,306,169 |
| 5. Conservation Revenue Applicable to Period | 1,465,813 | 1,452,682 | 1,302,510 | 1,382,006 | 1,524,337 | 1,837,518 | 1,776,650 | 1,792,946 | 1,847,293 | 1,645,379 | 1,431,452 | 1,445,987 | 18,904,573 |
| 6. Conservation Expenses (C-3, Page 4, Line 14) | 1,485,005 | 1,587,830 | 1,380,565 | 1,330,829 | 1,344,077 | 1,387,162 | 1,217,098 | 1,325,917 | 1,385,082 | 1,377,388 | 1,497,714 | 1,495,515 | 16,814,182 |
| 7. True-up This Period (Line 5 - Line 6) | (19,192) | (135,148) | (78,055) | 51,177 | 180,260 | 450,356 | 559,552 | 467,029 | 462,211 | 267,991 | (66,262) | (49,528) | 2,090,391 |
| 8. Interest Provision This Period (C-3, Page 6, Line 10) | 10,452 | 9,378 | 8,178 | 7,419 | 7,358 | 8,309 | 10,013 | 11,731 | 13,465 | 14,725 | 14,298 | 12,982 | 100,300 |
| 9. True-up & Interest Provision Beginning of Period | 2,306,169 | 2,105,248 | 1,787,297 | 1,525,239 | 1,391,654 | 1,387,091 | 1,653,575 | 2,030,959 | 2,317,538 | 2,601,033 | 2,691,568 | 2,447,423 | 2,306,169 |
| 10. Prior Period True-up Collected (Refunded) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,181) | (192,178) | (2,306,169) |
| 11. End of Period Total Net True-up | 2,105,248 | 1,787,297 | 1,525,239 | 1,391,654 | 1,387,091 | 1,653,575 | 2,030,959 | 2,317,538 | 2,601,033 | 2,691,568 | 2,447,423 | 2,218,699 | 2,190,691 |

* Net of Revenue Taxes

(A) Included in Line 6

12.

13.

| Summary of Allocation | Forecast | Ratio | True Up |
|-----------------------|------------|-------|-----------|
| Demand | 13,124,057 | 0.71 | 1,555,391 |
| Energy | 5,269,690 | 0.29 | 635,300 |
| Total | 18,393,747 | 1.00 | 2,190,691 |

EXHIBIT NO. 1
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 5 of 6

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

| C. INTEREST PROVISION | January Actual | February Actual | March Actual | April Actual | May Actual | June Actual | July Actual | August Actual | September Projected | October Projected | November Projected | December Projected | Grand Total |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|----------------------|-----------------------|-----------------------|------------------|
| 1. Beginning True-up Amount (C-3, Page 5, Line 9) | \$2,306,169 | \$2,105,248 | \$1,787,297 | \$1,525,239 | \$1,391,654 | \$1,387,091 | \$1,653,575 | \$2,030,959 | \$2,317,538 | \$2,601,033 | \$2,691,568 | \$2,447,423 | |
| 2. Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10) | <u>2,094,796</u> | <u>1,777,919</u> | <u>1,517,061</u> | <u>1,384,235</u> | <u>1,379,733</u> | <u>1,645,266</u> | <u>2,020,946</u> | <u>2,305,807</u> | <u>2,587,568</u> | <u>2,676,843</u> | <u>2,433,125</u> | <u>2,205,717</u> | |
| 3. Total Beginning & Ending True-up | <u>\$4,400,965</u> | <u>\$3,883,167</u> | <u>\$3,304,358</u> | <u>\$2,909,474</u> | <u>\$2,771,387</u> | <u>\$3,032,357</u> | <u>\$3,674,521</u> | <u>\$4,336,766</u> | <u>\$4,905,106</u> | <u>\$5,277,876</u> | <u>\$5,124,693</u> | <u>\$4,653,140</u> | |
| 4. Average True-up Amount (50% of Line 3) | <u>\$2,200,483</u> | <u>\$1,941,584</u> | <u>\$1,652,179</u> | <u>\$1,454,737</u> | <u>\$1,385,694</u> | <u>\$1,516,179</u> | <u>\$1,837,261</u> | <u>\$2,168,383</u> | <u>\$2,452,553</u> | <u>\$2,638,938</u> | <u>\$2,562,347</u> | <u>\$2,326,570</u> | |
| 5. Interest Rate - First Day of Month | <u>5.600%</u> | 5.800% | 5.800% | 6.070% | 6.180% | 6.570% | 6.580% | 6.500% | 6.480% | 6.700% | 6.700% | 6.700% | |
| 6. Interest Rate - First Day of Next Month | <u>5.800%</u> | <u>5.800%</u> | <u>6.070%</u> | <u>6.180%</u> | <u>6.570%</u> | <u>6.580%</u> | <u>6.500%</u> | <u>6.480%</u> | <u>6.700%</u> | <u>6.700%</u> | <u>6.700%</u> | <u>6.700%</u> | |
| 7. Total (Line 5 + Line 6) | <u>11.400%</u> | <u>11.600%</u> | <u>11.870%</u> | <u>12.250%</u> | <u>12.750%</u> | <u>13.150%</u> | <u>13.080%</u> | <u>12.980%</u> | <u>13.180%</u> | <u>13.400%</u> | <u>13.400%</u> | <u>13.400%</u> | |
| 8. Average Interest Rate (50% of Line 7) | <u>5.700%</u> | <u>5.800%</u> | <u>5.935%</u> | <u>6.125%</u> | <u>6.375%</u> | <u>6.575%</u> | <u>6.540%</u> | <u>6.490%</u> | <u>6.590%</u> | <u>6.700%</u> | <u>6.700%</u> | <u>6.700%</u> | |
| 9. Monthly Average Interest Rate (Line 8/12) | <u>0.475%</u> | <u>0.483%</u> | <u>0.495%</u> | <u>0.510%</u> | <u>0.531%</u> | <u>0.548%</u> | <u>0.545%</u> | <u>0.541%</u> | <u>0.549%</u> | <u>0.558%</u> | <u>0.558%</u> | <u>0.558%</u> | |
| 10. Interest Provision (Line 4 x Line 9) | <u>\$10,452</u> | <u>\$9,378</u> | <u>\$8,178</u> | <u>\$7,419</u> | <u>\$7,358</u> | <u>\$8,309</u> | <u>\$10,013</u> | <u>\$11,731</u> | <u>\$13,465</u> | <u>\$14,725</u> | <u>\$14,298</u> | <u>\$12,982</u> | <u>\$100,300</u> |

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EXHIBIT NO. _____
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TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
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TAMPA ELECTRIC COMPANY
Energy Conservation
Calculation of Conservation Revenues

Actual for Months January 2000 through August 2000
Projected for Months September 2000 through December 2000

| (1) | (2) | (3) | (4) |
|-----------|-------------------|----------------------------|--|
| Months | Firm MWH Sales | Interruptible MWH Sales | Clause Revenue Net of Revenue Taxes |
| January | 1,140,271 | 149,115 | 1,273,632 |
| February | 1,119,137 | 137,969 | 1,260,501 |
| March | 1,009,503 | 112,437 | 1,110,329 |
| April | 1,080,302 | 121,641 | 1,189,825 |
| May | 1,199,471 | 130,026 | 1,332,156 |
| June | 1,466,507 | 125,654 | 1,645,337 |
| July | 1,414,539 | 104,469 | 1,584,469 |
| August | 1,431,864 | 102,192 | 1,600,765 |
| September | 1,477,319 | 123,584 | 1,655,112 |
| October | 1,302,364 | 139,706 | 1,453,198 |
| November | 1,119,064 | 146,963 | 1,239,271 |
| December | 1,128,429 | 149,181 | 1,253,809 |
| Total | <u>14,888,770</u> | <u>1,542,937</u> | <u>16,598,404</u> |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-4
PAGE 1 of 1

PROGRAM DESCRIPTION AND PROGRESS

Program Title: HEATING AND COOLING

Program Description: Incentive Program for the installation of high efficiency residential heating and cooling equipment.

Program Projections: January 1, 2000 to December 31, 2000

1,306 units to be installed and approved.

January 1, 2001 to December 31, 2001

2,400 units to be installed and approved.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures estimated for the period are \$641,822.

January 1, 2001 to December 31, 2001

Expenditures estimated for the period are \$802,104.

Program Progress

Summary: Through December 31, 1999 - 140,249 units have been installed and approved.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: PRIME TIME

Program Description: Load management program for cycling residential appliances - heating, air conditioning, water heating and pool pumps.

Program Projections: January 1, 2000 to December 31, 2000

76,132 customers on this program (cumulative).

January 1, 2001 to December 31, 2001

76,732 customers will be participating (cumulative).

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Estimated expenditures are \$11,677,054.

January 1, 2001 to December 31, 2001

\$11,988,735 estimated.

**Program Progress
Summary:**

77,025 customers were participating through December 31, 1999.

Breakdown is as follows:

| | |
|------------------|--------|
| Water Heating | 71,560 |
| Air Conditioning | 55,081 |
| Heating | 58,309 |
| Pool Pump | 14,265 |

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY AUDITS

Program Description: Audits of residential, commercial and industrial customers' facilities to help define potential areas of energy savings. Additionally, mail-in self-evaluating audits are available for customers.

Program Projections: January 1, 2000 to December 31, 2000

Residential - 17,417 (RCS - 0; Free - 5,107; Mail-in - 12,310)

Comm/Ind - 373 (Paid - 0; Free - 373)

January 1, 2001 to December 31, 2001

Residential - 17,200 (RCS - 0; Alt - 5,200; Mail-in - 12,000)

Comm/Ind - 437 (Paid - 2; Free - 435)

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures are expected to be \$1,192,173.

January 1, 2001 to December 31, 2001

Estimated costs are \$1,296,290.

**Program Progress
Summary:**

Through December 31, 1999 the following audit totals are:

| | |
|------------------------|---------|
| Residential RCS (Fee) | 3,890 |
| Residential Alt (Free) | 180,494 |
| Residential Mail-in | 41,815 |
| Commercial-Ind (Fee) | 223 |
| Commercial-Ind (Free) | 12,864 |
| Commercial Mail-in | 1,447 |

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COGENERATION

Program Description: To encourage the development of cost-effective commercial and industrial cogeneration facilities. To evaluate and administer standard offer and negotiated contracts for the purchase of firm capacity and energy.

Program Projections: January 1, 2000 to December 31, 2000

SO2 scrubber construction is currently underway for Clean Air Act Compliance at two existing qualifying facilities. Will continue communication and interaction with all present and potential cogeneration customers.

January 1, 2001 to December 31, 2001

Start the development and publication of the 20-Year Cogeneration Forecast.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures are estimated to be \$294,965.

January 1, 2001 to December 31, 2001

Expenditures are estimated to be \$342,527.

**Program Progress
Summary:**

The projected total maximum generation by electrically interconnected cogeneration during 2001 will be approximately 612 MW.

Continuing interaction with current and potential cogeneration developers for discussion regarding current cogeneration activities and future cogeneration construction activities. Currently there are sixteen (16) Qualifying Facilities with generation on-line in our service area.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CEILING INSULATION

Program Description: Incentive program used to promote the addition of insulation in existing residential living units.

Program Projections: January 1, 2000 to December 31, 2000

Approximately 5,697 units during this period.

January 1, 2001 to December 31, 2001

5,050 units expected for this period.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures are estimated to be \$715,132.

January 1, 2001 to December 31, 2001

\$694,624 are the expected costs.

**Program Progress
Summary:**

Through December 31, 1999 - 51,081 installations have been certified and paid.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL LOAD MANAGEMENT

Program Description: Load management program for commercial customers.

Program Projections: January 1, 2000 to December 31, 2000

No installations expected.

January 1, 2001 to December 31, 2001

2 installations expected.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

\$22,416 are expected costs.

January 1, 2001 to December 31, 2001

Expenses of \$30,159 are estimated.

**Program Progress
Summary:**

Through December 31, 1999 - 19 commercial installations are in service.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL INDOOR LIGHTING

Program Description: An incentive program to encourage investment in more efficient lighting technology in existing commercial facilities.

Program Projections: January 1, 2000 to December 31, 2000

64 customers are expected to participate during this period.

January 1, 2001 to December 31, 2001

72 customers are expected to participate during this period.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures estimated for the period are \$435,488.

January 1, 2001 to December 31, 2001

Expenditures estimated for this period are \$538,896.

**Program Progress
Summary:**

Through December 31, 1999 - 761 customers have participated.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: STANDBY GENERATOR

Program Description: A program designed to utilize the emergency generation capacity of commercial/industrial facilities in order to reduce weather sensitive peak demand.

Program Projections: January 1, 2000 to December 31, 2000

1 installation is expected.

January 1, 2001 to December 31, 2001

2 installations are expected.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures estimated for the period are \$721,506.

January 1, 2001 to December 31, 2001

Expenditures estimated for the period are \$730,861.

**Program Progress
Summary:**

Through December 31, 1999 - 42 customers are participating.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CONSERVATION VALUE

Program Description: An incentive program for commercial/industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

Program Projections: January 1, 2000 to December 31, 2000

5 customers are expected to participate during this period.

January 1, 2001 to December 31, 2001

3 customers are expected to participate during this period.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Estimated expenses are \$123,871.

January 1, 2001 to December 31, 2001

Estimated expenses are \$70,440.

**Program Progress
Summary:**

Through December 31, 1999 - Five (5) customers have earned incentive dollars. We are actively working with several customers on evaluations of various measures.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DUCT REPAIR

Program Description: An incentive program to encourage the repair of the air distribution system in a residence.

Program Projections: January 1, 2000 to December 31, 2000

1,420 repairs to be made.

January 1, 2001 to December 31, 2001

3,000 repairs to be made.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures estimated for the period are \$784,052.

January 1, 2001 to December 31, 2001

Expenditures estimated for the period are \$1,246,015.

**Program Progress
Summary:**

Through December 31, 1999 - 25,439 customers have participated.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: GREEN ENERGY INITIATIVE

Program Description: A three-year pilot program designed to assist in the delivery of renewable energy to program participants. This specific effort will provide funding for program administration, evaluation and market research.

Program Projections: January 1, 2000 to December 31, 2000

See Program Progress Summary below.

January 1, 2001 to December 31, 2001

See Program Progress Summary below.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures estimated for the period are \$8,064.

January 1, 2001 to December 31, 2001

Expenditures estimated for the period are \$48,816.

**Program Progress
Summary:**

This initiative was approved in Docket No. 000697-EI at the September 5, 2000 FPSC Agenda Conference. As stated above, it will provide funding for program administration, evaluation and market research. Maximum expenditures for this effort during the three-year pilot is projected to be \$1000,000. Program participation is expected to begin the fourth quarter of 2000.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INDUSTRIAL LOAD MANAGEMENT

Program Description: A load management program for large industrial customers with interruptible loads of 500 kW or greater.

Program Projections: January 1, 2000 to December 31, 2000

No customers are expected to participate.

January 1, 2001 to December 31, 2001

See Program Progress Summary below.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

No expenses are expected.

January 1, 2001 to December 31, 2001

Expenditures are estimated to be \$231,912.

**Program Progress
Summary:**

Program approved by FPSC in Docket No. 990037-EI, Order No. PSC-99-1778-FOF-EI, issued September 10, 1999. For 2000, no participation is expected based on the assessment for need determination. Should the assessment indicate an opportunity for customer participation during 2001, the projected expenditures above have been based on the current interruptible class load average per customer with the additional assumption that one incremental customer would replicate that average.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DSM R&D

Program Description: A program directed at R&D for end-use technologies not yet commercially available or where insufficient data exists for measure evaluations specific to central Florida climate.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2000 to December 31, 2000

No expenses are expected.

January 1, 2001 to December 31, 2001

Expenditures are estimated at \$83,024.

Program Progress Summary:

Pursuant to Order No. PSC-95-0691-FOF-EG in Docket No. 941173-EG, Tampa Electric Company submitted a final report on commercial R & D projects to the Florida Public Service Commission on June 30, 2000. Based on the Commission's directive in Order No. PSC-00-0754-PAA-EG, Docket No. 991791-EG, Tampa Electric will pursue residential and commercial R & D projects during the next five years that have potential DSM opportunities.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOLING

Program Description: An incentive program to encourage the installation of high efficiency direct expansion (DX) cooling systems in commercial buildings.

Program Projections: January 1, 2000 to December 31, 2000

6 customers are expected to participate.

January 1, 2001 to December 31, 2001

24 customers are expected to participate.

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures are estimated at \$2,760.

January 1, 2001 to December 31, 2001

Expenditures are estimated at \$9,096.

**Program Progress
Summary:**

Program approved by FPSC in Docket No. 991791-EG, Order No. PSC-00-0754-PAA-EG, issued April 17, 2000. Program delivery to the marketplace is underway.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL NEW CONSTRUCTION

Program Description: A program for the new construction market designed to reduce the growth of peak demand and energy through the installation of high efficiency equipment and building envelope options.

Program Projections: January 1, 2000 to December 31, 2000

30 customers are expected to participate.

January 1, 2001 to December 31, 2001

360 customers are expected to participate

**Program Fiscal
Expenditures:**

January 1, 2000 to December 31, 2000

Expenditures are estimated at \$17,606.

January 1, 2001 to December 31, 2001

Expenditures are estimated at \$78,492.

**Program Progress
Summary:**

Program approved by FPSC in Docket No. 991791-EG, Order No. PSC-00-0754-PAA-EG, issued April 17, 2000. Program delivery to the marketplace is underway.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: Expenditures which cover a number of conservation programs.

Program Projections: N/A

Program Fiscal

Expenditures: January 1, 2000 to December 31, 2000

Expenditures are estimated to be \$177,273.

January 1, 2001 to December 31, 2001

Expenditures are estimated at \$201,756.

Program Progress

Summary: N/A

INPUT DATA - PART 1
PROGRAM: Industrial Load Management

PSC FORM CE 1.1
PAGE 1 OF 1
Run date: 26-Sep-2000
07:56 AM

I. PROGRAM DEMAND SAVINGS AND LINE LOSSES

| | |
|---|----------------------|
| (1) CUSTOMER KW REDUCTION AT THE METER | 2,850.00 KW /CUST |
| (2) GENERATOR KW REDUCTION PER CUSTOMER | 2,806.60 KW GEN/CUST |
| (3) KW LINE LOSS PERCENTAGE | 3.4 % |
| (4) GENERATION KWH REDUCTION PER CUSTOMER | 585,817 KWH/CUST/YR |
| (5) KWH LINE LOSS PERCENTAGE | 2.7 % |
| (6) GROUP LINE LOSS MULTIPLIER | 1.0000 |
| (7) CUSTOMER KWH PROGRAM INCREASE AT METER | 0.0 KWH/CUST/YR |
| (8)* CUSTOMER KWH REDUCTION AT METER | 570,000 KWH/CUST/YR |

II. ECONOMIC LIFE & K FACTORS

| | |
|---|----------|
| (1) STUDY PERIOD FOR CONSERVATION PROGRAM | 30 YEARS |
| (2) GENERATOR ECONOMIC LIFE | 30 YEARS |
| (3) T & D ECONOMIC LIFE | 30 YEARS |
| (4) K FACTOR FOR GENERATION | 1.6043 |
| (5) K FACTOR FOR T & D | 1.6043 |
| (6)* SWITCH REV REQ(0) OR VAL-OF-DEF (1) | 0 |

III. UTILITY & CUSTOMER COSTS

| | |
|--|-----------------------|
| (1) UTILITY NONRECURRING COST PER CUSTOMER | 1,500.00 \$/CUST |
| (2) UTILITY RECURRING COST PER CUSTOMER | 1,200.00 \$/CUST/YR |
| (3) UTILITY COST ESCALATION RATE | 2.3 % |
| (4) CUSTOMER EQUIPMENT COST | 10,000.00 \$/CUST |
| (5) CUSTOMER EQUIPMENT ESCALATION RATE | 2.3 % |
| (6) CUSTOMER O & M COST | 0.00 \$/CUST/YR |
| (7) CUSTOMER O & M ESCALATION RATE | 2.3 % |
| (8)* CUSTOMER TAX CREDIT PER INSTALLATION | 0.00 \$/CUST |
| (9)* CUSTOMER TAX CREDIT ESCALATION RATE | 0.0 % |
| (10)* INCREASED SUPPLY COSTS | 0.00 \$/CUST/YR |
| (11)* SUPPLY COSTS ESCALATION RATE | 0.0 % |
| (12)* UTILITY DISCOUNT RATE | 9.51% |
| (13)* UTILITY AFUDC RATE | 7.79% |
| (14)* UTILITY NON RECURRING REBATE/INCENTIVE ... | 0.00 \$/CUST |
| (15)* UTILITY RECURRING REBATE/INCENTIVE | 112,902.00 \$/CUST/YR |
| (16)* UTILITY REBATE/INCENTIVE ESCAL RATE | 0.0 % |

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

IV. AVOIDED GENERATOR, TRANS. AND DIST. COSTS

| | |
|---|-----------------|
| (1) BASE YEAR | 2000 |
| (2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT | 2003 |
| (3) IN-SERVICE YEAR FOR AVOIDED T & D | 2003 |
| (4) BASE YEAR AVOIDED GENERATING UNIT COST | 286.97 \$/KW |
| (5) BASE YEAR AVOIDED TRANSMISSION COST | 0.00 \$/KW |
| (6) BASE YEAR DISTRIBUTION COST | 0.00 \$/KW |
| (7) GEN, TRAN, & DIST COST ESCALATION RATE | 2.4 % |
| (8) GENERATOR FIXED O & M COST | 2.09 \$/KW/YR |
| (9) GENERATOR FIXED O&M ESCALATION RATE | 2.3 % |
| (10) TRANSMISSION FIXED O & M COST | 0.00 \$/KW/YR |
| (11) DISTRIBUTION FIXED O & M COST | 0.00 \$/KW/YR |
| (12) T&D FIXED O&M ESCALATION RATE | 2.3 % |
| (13) AVOIDED GEN UNIT VARIABLE O & M COSTS | 0.287 CENTS/KWH |
| (14) GENERATOR VARIABLE O&M COST ESCALATION RAT | 2.3 % |
| (15) GENERATOR CAPACITY FACTOR | 2.7 % |
| (16) AVOIDED GENERATING UNIT FUEL COST | 2.677 CENTS/KWH |
| (17) AVOIDED GEN UNIT FUEL ESCALATION RATE | 3.808 % |
| (18)* AVOIDED PURCHASE CAPACITY COST PER KW | 0.00 \$/KW/YR |
| (19)* CAPACITY COST ESCALATION RATE | 0.0 % |

V. NON-FUEL ENERGY AND DEMAND CHARGES

| | |
|---|-----------------|
| (1) NON-FUEL COST IN CUSTOMER BILL | 1,370 CENTS/KWH |
| (2) NON-FUEL ESCALATION RATE | 1.0 % |
| (3) CUSTOMER DEMAND CHARGE PER KW | 7.25 \$/KW/MO |
| (4) DEMAND CHARGE ESCALATION RATE | 1.0 % |
| (5)* DIVERSITY and ANNUAL DEMAND ADJUSTMENT FACTOR FOR CUSTOMER BILL | 0.0 |

CALCULATED BENEFITS AND COSTS

| | |
|---|-------|
| (1)* TRC TEST - BENEFIT/COST RATIO | 56.8 |
| (2)* PARTICIPANT NET BENEFITS (NPV) | 1,384 |
| (3)* RIM TEST - BENEFIT/COST RATIO | 1.2 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

CALCULATION OF AFUDC AND IN-SERVICE COST OF PLANT
PLANT: 2003 AVOIDED UNIT

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|------|----------------------------------|------------------------------------|------------------------------------|------------------------------|-------------------------------|--|---|-------------------------------------|--|---|
| YEAR | NO. YEARS BEFORE INSERVICE | PLANT ESCALATION RATE (%) | CUMULATIVE ESCALATION FACTOR | YEARLY EXPENDITURE (%) | ANNUAL SPENDING (\$/KW) | CUMULATIVE AVERAGE SPENDING (\$/KW) | CUMULATIVE SPENDING WITH AFUDC (\$/KW) | YEARLY TOTAL AFUDC (\$/KW) | INCREMENTAL YEAR-END BOOK VALUE (\$/KW) | CUMULATIVE YEAR-END BOOK VALUE (\$/KW) |
| 1994 | -9 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1995 | -8 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1996 | -7 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1997 | -6 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1998 | -5 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1999 | -4 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000 | -3 | 0.0% | 1.0000 | 0.0% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2001 | -2 | 1.1% | 1.0114 | 42.0% | 121.90 | 60.95 | 60.95 | 4.58 | 126.48 | 126.48 |
| 2002 | -1 | 1.1% | 1.0229 | 58.0% | 170.25 | 207.02 | 211.60 | 6.51 | 176.76 | 303.24 |
| 2003 | 0 | | | 0.0% | 0.00 | | | 0.00 | 0.00 | |
| | | | | 1.00 | 292.15 | | | 11.09 | 303.24 | |

IN-SERVICE YEAR =

2003

PLANT COSTS (2000 \$)

\$286.97

AFUDC RATE:

7.79%

INPUT DATA -- PART 2

PROGRAM: Industrial Load Management

PSC FORM CE 1.2

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26-Sep-2000

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|---|--|--|---|---|-------------------------------------|--|---|
| YEAR | CUMULATIVE TOTAL PARTICIPATING CUSTOMERS | ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS | UTILITY AVERAGE SYSTEM FUEL COSTS (C/KWH) | AVOIDED MARGINAL FUEL COST (C/KWH) | INCREASED MARGINAL FUEL COST (C/KWH) | REPLACEMENT FUEL COST (C/KWH) | PROGRAM KW EFFECTIVENESS FACTOR | PROGRAM KWH EFFECTIVENESS FACTOR |
| 2000 | 1 | 1 | 2.30 | 2.79 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2001 | 1 | 1 | 2.18 | 2.73 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2002 | 1 | 1 | 2.13 | 2.45 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2003 | 1 | 1 | 2.21 | 2.31 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2004 | 1 | 1 | 2.23 | 2.28 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2005 | 1 | 1 | 2.13 | 2.38 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2006 | 1 | 1 | 2.22 | 2.49 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2007 | 1 | 1 | 2.24 | 2.67 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2008 | 1 | 1 | 2.29 | 2.72 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2009 | 1 | 1 | 2.35 | 2.83 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2010 | 1 | 1 | 2.43 | 3.01 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2011 | 1 | 1 | 2.57 | 3.12 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2012 | 1 | 1 | 2.60 | 3.41 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2013 | 1 | 1 | 2.67 | 3.50 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2014 | 1 | 1 | 2.73 | 3.61 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2015 | 1 | 1 | 2.81 | 3.77 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2016 | 1 | 1 | 2.91 | 3.95 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2017 | 1 | 1 | 3.01 | 4.10 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2018 | 1 | 1 | 3.13 | 4.30 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2019 | 1 | 1 | 3.23 | 4.49 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2020 | 1 | 1 | 3.31 | 4.66 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2021 | 1 | 1 | 3.43 | 4.87 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2022 | 1 | 1 | 3.52 | 5.04 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2023 | 1 | 1 | 3.62 | 5.14 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2024 | 1 | 1 | 3.72 | 5.35 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2025 | 1 | 1 | 3.82 | 5.49 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2026 | 1 | 1 | 3.93 | 5.71 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2027 | 1 | 1 | 4.05 | 5.93 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2028 | 1 | 1 | 4.15 | 6.10 | 0.00 | 0.00 | 1.00 | 1.00 |
| 2029 | 1 | 1 | 4.23 | 6.23 | 0.00 | 0.00 | 1.00 | 1.00 |

EXHIBIT NO. _____

DOCKET NO. 000002-EG

TAMPA ELECTRIC COMPANY

AVOIDED GENERATION UNIT BENEFITS
PROGRAM: Industrial Load Management

26-Sep-2000

* UNIT SIZE OF AVOIDED GENERATION UNIT =
* INSERVICE COSTS OF AVOIDED GEN. UNIT (\$000) =

2,807.0 KW
\$851.2

| (1) | (1A)* | (2) | (2A)* | (3) | (4) | (5) | (6) | (6A)* | (7) |
|------------------------|--------|---------------------------------|--------------------------------------|--------------------------------------|---|-------------------------------------|--------------------------|---|---------------------------------|
| REVENUE REQUIREMENT | | AVOIDED GEN UNIT CAPACITY | AVOIDED ANNUAL UNIT KWH GEN | AVOIDED UNIT FIXED O&M COST | AVOIDED GEN UNIT VARIABLE O&M COST | AVOIDED GEN UNIT FUEL COST | REPLACEMENT FUEL COST | AVOIDED PURCHASED CAPACITY COSTS | AVOIDED GEN UNIT BENEFITS |
| YEAR | FACTOR | \$(000) | (000) | \$(000) | \$(000) | \$(000) | \$(000) | \$(000) | \$(000) |
| 2000 | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2001 | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2002 | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2003 | 0.199 | 170 | 664 | 6 | 2 | 20 | 0 | 0 | 198 |
| 2004 | 0.193 | 164 | 664 | 6 | 2 | 21 | 0 | 0 | 193 |
| 2005 | 0.185 | 157 | 664 | 7 | 2 | 21 | 0 | 0 | 187 |
| 2006 | 0.177 | 151 | 664 | 7 | 2 | 22 | 0 | 0 | 182 |
| 2007 | 0.170 | 145 | 664 | 7 | 2 | 23 | 0 | 0 | 177 |
| 2008 | 0.164 | 139 | 664 | 7 | 2 | 24 | 0 | 0 | 173 |
| 2009 | 0.158 | 134 | 664 | 7 | 2 | 25 | 0 | 0 | 168 |
| 2010 | 0.151 | 129 | 664 | 7 | 2 | 26 | 0 | 0 | 164 |
| 2011 | 0.145 | 124 | 664 | 8 | 2 | 27 | 0 | 0 | 161 |
| 2012 | 0.139 | 119 | 664 | 8 | 3 | 28 | 0 | 0 | 157 |
| 2013 | 0.133 | 113 | 664 | 8 | 3 | 29 | 0 | 0 | 153 |
| 2014 | 0.127 | 108 | 664 | 8 | 3 | 30 | 0 | 0 | 149 |
| 2015 | 0.121 | 103 | 664 | 8 | 3 | 31 | 0 | 0 | 145 |
| 2016 | 0.115 | 98 | 664 | 8 | 3 | 32 | 0 | 0 | 142 |
| 2017 | 0.109 | 93 | 664 | 9 | 3 | 34 | 0 | 0 | 138 |
| 2018 | 0.104 | 89 | 664 | 9 | 3 | 35 | 0 | 0 | 135 |
| 2019 | 0.101 | 86 | 664 | 9 | 3 | 36 | 0 | 0 | 134 |
| 2020 | 0.099 | 84 | 664 | 9 | 3 | 38 | 0 | 0 | 134 |
| 2021 | 0.098 | 82 | 664 | 9 | 3 | 39 | 0 | 0 | 133 |
| 2022 | 0.094 | 80 | 664 | 10 | 3 | 40 | 0 | 0 | 133 |
| 2023 | 0.091 | 78 | 664 | 10 | 3 | 42 | 0 | 0 | 133 |
| 2024 | 0.089 | 76 | 664 | 10 | 3 | 44 | 0 | 0 | 133 |
| 2025 | 0.087 | 74 | 664 | 10 | 3 | 45 | 0 | 0 | 133 |
| 2026 | 0.084 | 72 | 664 | 11 | 3 | 47 | 0 | 0 | 133 |
| 2027 | 0.082 | 70 | 664 | 11 | 4 | 49 | 0 | 0 | 133 |
| 2028 | 0.080 | 68 | 664 | 11 | 4 | 51 | 0 | 0 | 133 |
| 2029 | 0.077 | 66 | 664 | 11 | 4 | 53 | 0 | 0 | 133 |
| NOMINAL | | 2,869 | 17,923 | 231 | 75 | 910 | 0 | 0 | 4,086 |
| NPV | | 1,023 | | 61 | 20 | 222 | 0 | 0 | 1,328 |

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

AVOIDED T & D AND PROGRAM FUEL SAVINGS
 PROGRAM: Industrial Load Management

* INSERVICE COSTS OF AVOIDED TRANS. (000) = \$0.0
 * INSERVICE COSTS OF AVOIDED DIST. (000) = \$0.0

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---------|--|---|--|--|---|--|---------------------------------------|
| | AVOIDED TRANSMISSION CAPACITY COST \$(000) | AVOIDED TRANSMISSION O&M COST \$(000) | TOTAL AVOIDED TRANSMISSION COST \$(000) | AVOIDED DISTRIBUTION CAPACITY COST \$(000) | AVOIDED DISTRIBUTION O&M COST \$(000) | TOTAL AVOIDED DISTRIBUTION COST \$(000) | PROGRAM FUEL SAVINGS \$(000) |
| YEAR | | | | | | | |
| 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 2001 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 2002 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 2003 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 2004 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 2007 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 2008 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 2009 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 2010 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 2011 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 2012 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 2013 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 2014 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 2015 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 2017 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 2018 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 2019 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 2020 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 2021 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 2022 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 2024 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 2025 | 0 | 0 | 0 | 0 | 0 | 0 | 32 |
| 2026 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 2027 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 2028 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 2029 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| NOMINAL | 0 | 0 | 0 | 0 | 0 | 0 | 680 |
| NPV: | 0 | 0 | 0 | 0 | 0 | 0 | 188 |

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

p_5

* WORKSHEET : DSM PROGRAM FUEL SAVINGS
 PROGRAM: Industrial Load Management

WORKSHEET FOR FORM CE 2.2

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 26-Sep-2000

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---------|---|--|--|---|---|--|
| | REDUCTION IN KWH GENERATION NET NEW CUST KWH (000) | AVOIDED MARGINAL FUEL COST - REDUCED KWH \$(000) | INCREASE IN KWH GENERATION NET NEW CUST KWH (000) | INCREASED MARGINAL FUEL COST - INCREASE KWH \$(000) | NET AVOIDED PROGRAM FUEL SAVINGS \$(000) | EFFECTIVE PROGRAM FUEL SAVINGS \$(000) |
| YEAR | | | | | | |
| 2000 | 293 | 8 | 0 | 0 | 8 | 8 |
| 2001 | 586 | 16 | 0 | 0 | 16 | 16 |
| 2002 | 586 | 14 | 0 | 0 | 14 | 14 |
| 2003 | 586 | 14 | 0 | 0 | 14 | 14 |
| 2004 | 586 | 13 | 0 | 0 | 13 | 13 |
| 2005 | 586 | 14 | 0 | 0 | 14 | 14 |
| 2006 | 586 | 15 | 0 | 0 | 15 | 15 |
| 2007 | 586 | 16 | 0 | 0 | 16 | 16 |
| 2008 | 586 | 16 | 0 | 0 | 16 | 16 |
| 2009 | 586 | 17 | 0 | 0 | 17 | 17 |
| 2010 | 586 | 18 | 0 | 0 | 18 | 18 |
| 2011 | 586 | 18 | 0 | 0 | 18 | 18 |
| 2012 | 586 | 20 | 0 | 0 | 20 | 20 |
| 2013 | 586 | 21 | 0 | 0 | 21 | 21 |
| 2014 | 586 | 21 | 0 | 0 | 21 | 21 |
| 2015 | 586 | 22 | 0 | 0 | 22 | 22 |
| 2016 | 586 | 23 | 0 | 0 | 23 | 23 |
| 2017 | 586 | 24 | 0 | 0 | 24 | 24 |
| 2018 | 586 | 25 | 0 | 0 | 25 | 25 |
| 2019 | 586 | 26 | 0 | 0 | 26 | 26 |
| 2020 | 586 | 27 | 0 | 0 | 27 | 27 |
| 2021 | 586 | 29 | 0 | 0 | 29 | 29 |
| 2022 | 586 | 30 | 0 | 0 | 30 | 30 |
| 2023 | 586 | 30 | 0 | 0 | 30 | 30 |
| 2024 | 586 | 31 | 0 | 0 | 31 | 31 |
| 2025 | 586 | 32 | 0 | 0 | 32 | 32 |
| 2026 | 586 | 33 | 0 | 0 | 33 | 33 |
| 2027 | 586 | 35 | 0 | 0 | 35 | 35 |
| 2028 | 586 | 36 | 0 | 0 | 36 | 36 |
| 2029 | 586 | 36 | 0 | 0 | 36 | 36 |
| NOMINAL | 17,282 | 680 | 0 | 0 | 680 | 680 |
| NPV: | | 188 | | 0 | 188 | 188 |

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

EXHIBIT NO. _____
 DOCKET NO. 000002-EG
 TAMPA ELECTRIC COMPANY
 (HTB-2)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|---------------------------------|-------------------------------------|------------------------------------|--|---------------------------------------|--------------------------------------|---|--|--|--|--|--|---|--|-------------------------------------|--|---|--|
| UTILITY PROGRAM COSTS & REBATES | | | | | | | PARTICIPATING CUSTOMER COSTS & BENEFITS | | | | | | | | | | |
| YEAR | UTIL NONREC. COSTS \$(000) | UTIL RECUR. COSTS \$(000) | TOTAL UTIL PGM COSTS \$(000) | UTIL NONREC. REBATES \$(000) | UTIL RECUR. REBATES \$(000) | TOTAL REBATE/ INCENT. COSTS \$(000) | PARTIC. CUST EQUIP COSTS \$(000) | PARTIC. CUST O & M COSTS \$(000) | TOTAL COSTS PARTIC. CUST \$(000) | REDUCT. IN CUST. KWH (000) | RED. REV. - FUEL PORTION \$(000) | RED. REV. NONFUEL PORTION \$(000) | EFFECT. REV. REDUCT. TO CUST \$(000) | INC. IN CUST. KWH (000) | INC. REV. - FUEL PORTION \$(000) | INC. REV. NONFUEL PORTION \$(000) | EFFECT. REVENUE INC. IN BILL \$(000) |
| 2000 | 2 | 1 | 2 | 0 | 56 | 56 | 10 | 0 | 10 | 285 | 7 | 4 | 10 | 0 | 0 | 0 | 0 |
| 2001 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 12 | 8 | 20 | 0 | 0 | 0 | 0 |
| 2002 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 12 | 8 | 20 | 0 | 0 | 0 | 0 |
| 2003 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 8 | 21 | 0 | 0 | 0 | 0 |
| 2004 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 8 | 21 | 0 | 0 | 0 | 0 |
| 2005 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 12 | 8 | 20 | 0 | 0 | 0 | 0 |
| 2006 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 8 | 21 | 0 | 0 | 0 | 0 |
| 2007 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 8 | 21 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 8 | 22 | 0 | 0 | 0 | 0 |
| 2009 | 0 | 1 | 1 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 13 | 9 | 22 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 14 | 9 | 22 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 15 | 9 | 23 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 15 | 9 | 24 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 15 | 9 | 24 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 16 | 9 | 25 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 16 | 9 | 25 | 0 | 0 | 0 | 0 |
| 2016 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 17 | 9 | 26 | 0 | 0 | 0 | 0 |
| 2017 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 17 | 9 | 26 | 0 | 0 | 0 | 0 |
| 2018 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 18 | 9 | 27 | 0 | 0 | 0 | 0 |
| 2019 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 18 | 9 | 28 | 0 | 0 | 0 | 0 |
| 2020 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 19 | 10 | 28 | 0 | 0 | 0 | 0 |
| 2021 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 20 | 10 | 29 | 0 | 0 | 0 | 0 |
| 2022 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 20 | 10 | 30 | 0 | 0 | 0 | 0 |
| 2023 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 21 | 10 | 30 | 0 | 0 | 0 | 0 |
| 2024 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 21 | 10 | 31 | 0 | 0 | 0 | 0 |
| 2025 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 22 | 10 | 32 | 0 | 0 | 0 | 0 |
| 2026 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 22 | 10 | 33 | 0 | 0 | 0 | 0 |
| 2027 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 23 | 10 | 33 | 0 | 0 | 0 | 0 |
| 2028 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 24 | 10 | 34 | 0 | 0 | 0 | 0 |
| 2029 | 0 | 2 | 2 | 0 | 113 | 113 | 0 | 0 | 0 | 570 | 24 | 10 | 35 | 0 | 0 | 0 | 0 |
| | 2 | 50 | 52 | 0 | 3,331 | 3,331 | 10 | 0 | 10 | 16,815 | 496 | 268 | 764 | 0 | 0 | 0 | 0 |
| | 2 | 15 | 17 | 0 | 1,158 | 1,158 | 10 | 0 | 10 | | 147 | 88 | 235 | | 0 | 0 | 0 |

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

EXHIBIT NO. _____

DOCKET NO. 000002-EG

TAMPA ELECTRIC COMPANY

(HTB-2)

TOTAL RESOURCE COST TESTS
PROGRAM: Industrial Load Management

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---------------|---|--|--|---------------------------|---------------------------|--|---|---------------------------------------|------------------------------|------------------------------|----------------------------|--|
| YEAR | INCREASED SUPPLY COSTS \$(000) | UTILITY PROGRAM COSTS \$(000) | PARTICIPANT PROGRAM COSTS \$(000) | OTHER COSTS \$(000) | TOTAL COSTS \$(000) | AVOIDED GEN UNIT BENEFITS \$(000) | AVOIDED T & D BENEFITS \$(000) | PROGRAM FUEL SAVINGS \$(000) | OTHER BENEFITS \$(000) | TOTAL BENEFITS \$(000) | NET BENEFITS \$(000) | CUMULATIVE DISCOUNTED NET BENEFITS \$(000) |
| 2000 | 0 | 2 | 10 | 0 | 12 | 0 | 0 | 8 | 0 | 8 | (4) | (4) |
| 2001 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 16 | 0 | 16 | 15 | 10 |
| 2002 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 14 | 0 | 14 | 13 | 20 |
| 2003 | 0 | 1 | 0 | 0 | 1 | 198 | 0 | 14 | 0 | 211 | 210 | 181 |
| 2004 | 0 | 1 | 0 | 0 | 1 | 193 | 0 | 13 | 0 | 206 | 205 | 323 |
| 2005 | 0 | 1 | 0 | 0 | 1 | 187 | 0 | 14 | 0 | 201 | 200 | 450 |
| 2006 | 0 | 1 | 0 | 0 | 1 | 182 | 0 | 15 | 0 | 196 | 195 | 563 |
| 2007 | 0 | 1 | 0 | 0 | 1 | 177 | 0 | 16 | 0 | 193 | 191 | 664 |
| 2008 | 0 | 1 | 0 | 0 | 1 | 173 | 0 | 16 | 0 | 189 | 187 | 755 |
| 2009 | 0 | 1 | 0 | 0 | 1 | 168 | 0 | 17 | 0 | 185 | 184 | 836 |
| 2010 | 0 | 2 | 0 | 0 | 2 | 164 | 0 | 18 | 0 | 182 | 181 | 909 |
| 2011 | 0 | 2 | 0 | 0 | 2 | 161 | 0 | 18 | 0 | 179 | 177 | 974 |
| 2012 | 0 | 2 | 0 | 0 | 2 | 157 | 0 | 20 | 0 | 177 | 175 | 1,033 |
| 2013 | 0 | 2 | 0 | 0 | 2 | 153 | 0 | 21 | 0 | 173 | 172 | 1,085 |
| 2014 | 0 | 2 | 0 | 0 | 2 | 149 | 0 | 21 | 0 | 170 | 169 | 1,133 |
| 2015 | 0 | 2 | 0 | 0 | 2 | 145 | 0 | 22 | 0 | 167 | 166 | 1,175 |
| 2016 | 0 | 2 | 0 | 0 | 2 | 142 | 0 | 23 | 0 | 165 | 163 | 1,213 |
| 2017 | 0 | 2 | 0 | 0 | 2 | 138 | 0 | 24 | 0 | 162 | 160 | 1,247 |
| 2018 | 0 | 2 | 0 | 0 | 2 | 135 | 0 | 25 | 0 | 160 | 159 | 1,278 |
| 2019 | 0 | 2 | 0 | 0 | 2 | 134 | 0 | 26 | 0 | 160 | 158 | 1,307 |
| 2020 | 0 | 2 | 0 | 0 | 2 | 134 | 0 | 27 | 0 | 161 | 159 | 1,332 |
| 2021 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 29 | 0 | 162 | 160 | 1,356 |
| 2022 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 30 | 0 | 163 | 161 | 1,378 |
| 2023 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 30 | 0 | 163 | 161 | 1,398 |
| 2024 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 31 | 0 | 164 | 162 | 1,416 |
| 2025 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 32 | 0 | 165 | 163 | 1,433 |
| 2026 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 33 | 0 | 166 | 164 | 1,448 |
| 2027 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 35 | 0 | 168 | 165 | 1,463 |
| 2028 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 36 | 0 | 169 | 167 | 1,476 |
| 2029 | 0 | 2 | 0 | 0 | 2 | 133 | 0 | 36 | 0 | 170 | 168 | 1,488 |
| NOMINAL | 0 | 52 | 10 | 0 | 62 | 4,086 | 0 | 680 | 0 | 4,766 | 4,704 | |
| NPV: | 0 | 17 | 10 | 0 | 27 | 1,326 | 0 | 188 | 0 | 1,514 | 1,488 | |
| Discount Rate | | 9.51% | Benefit/Cost Ratio - [col (11)/col (6)]: | | | | 56.6 | | | | | |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

PARTICIPANT COSTS AND BENEFITS
PROGRAM: Industrial Load Management

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------|--|---------------------------|-------------------------------|------------------------------|------------------------------|---|---------------------------------------|---------------------------|---------------------------|----------------------------|---|
| YEAR | SAVINGS IN PARTICIPANTS BILL \$(000) | TAX CREDITS \$(000) | UTILITY REBATES \$(000) | OTHER BENEFITS \$(000) | TOTAL BENEFITS \$(000) | CUSTOMER EQUIPMENT COSTS \$(000) | CUSTOMER O & M COSTS \$(000) | OTHER COSTS \$(000) | TOTAL COSTS \$(000) | NET BENEFITS \$(000) | CUMULATIVE DISCOUNTED NET BENEFITS \$(000) |
| 2000 | 10 | 0 | 56 | 0 | 67 | 10 | 0 | 0 | 10 | 57 | 57 |
| 2001 | 20 | 0 | 113 | 0 | 133 | 0 | 0 | 0 | 0 | 133 | 179 |
| 2002 | 20 | 0 | 113 | 0 | 133 | 0 | 0 | 0 | 0 | 133 | 289 |
| 2003 | 21 | 0 | 113 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 391 |
| 2004 | 21 | 0 | 113 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 484 |
| 2005 | 20 | 0 | 113 | 0 | 133 | 0 | 0 | 0 | 0 | 133 | 569 |
| 2006 | 21 | 0 | 113 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 646 |
| 2007 | 21 | 0 | 113 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 717 |
| 2008 | 22 | 0 | 113 | 0 | 134 | 0 | 0 | 0 | 0 | 134 | 782 |
| 2009 | 22 | 0 | 113 | 0 | 135 | 0 | 0 | 0 | 0 | 135 | 842 |
| 2010 | 22 | 0 | 113 | 0 | 135 | 0 | 0 | 0 | 0 | 135 | 896 |
| 2011 | 23 | 0 | 113 | 0 | 136 | 0 | 0 | 0 | 0 | 136 | 947 |
| 2012 | 24 | 0 | 113 | 0 | 137 | 0 | 0 | 0 | 0 | 137 | 992 |
| 2013 | 24 | 0 | 113 | 0 | 137 | 0 | 0 | 0 | 0 | 137 | 1,035 |
| 2014 | 25 | 0 | 113 | 0 | 137 | 0 | 0 | 0 | 0 | 137 | 1,073 |
| 2015 | 25 | 0 | 113 | 0 | 138 | 0 | 0 | 0 | 0 | 138 | 1,108 |
| 2016 | 26 | 0 | 113 | 0 | 139 | 0 | 0 | 0 | 0 | 139 | 1,141 |
| 2017 | 26 | 0 | 113 | 0 | 139 | 0 | 0 | 0 | 0 | 139 | 1,171 |
| 2018 | 27 | 0 | 113 | 0 | 140 | 0 | 0 | 0 | 0 | 140 | 1,198 |
| 2019 | 28 | 0 | 113 | 0 | 141 | 0 | 0 | 0 | 0 | 141 | 1,223 |
| 2020 | 28 | 0 | 113 | 0 | 141 | 0 | 0 | 0 | 0 | 141 | 1,246 |
| 2021 | 29 | 0 | 113 | 0 | 142 | 0 | 0 | 0 | 0 | 142 | 1,267 |
| 2022 | 30 | 0 | 113 | 0 | 143 | 0 | 0 | 0 | 0 | 143 | 1,286 |
| 2023 | 30 | 0 | 113 | 0 | 143 | 0 | 0 | 0 | 0 | 143 | 1,304 |
| 2024 | 31 | 0 | 113 | 0 | 144 | 0 | 0 | 0 | 0 | 144 | 1,320 |
| 2025 | 32 | 0 | 113 | 0 | 145 | 0 | 0 | 0 | 0 | 145 | 1,335 |
| 2026 | 33 | 0 | 113 | 0 | 145 | 0 | 0 | 0 | 0 | 145 | 1,349 |
| 2027 | 33 | 0 | 113 | 0 | 146 | 0 | 0 | 0 | 0 | 146 | 1,361 |
| 2028 | 34 | 0 | 113 | 0 | 147 | 0 | 0 | 0 | 0 | 147 | 1,373 |
| 2029 | 35 | 0 | 113 | 0 | 147 | 0 | 0 | 0 | 0 | 147 | 1,384 |
| NOMINAL | 764 | 0 | 3,331 | 0 | 4,094 | 10 | 0 | 0 | 10 | 4,084 | |
| NPV: | 235 | 0 | 1,158 | 0 | 1,394 | 10 | 0 | 0 | 10 | 1,384 | |

In service year of gen unit:
Discount rate:

2003
9.51%

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

RATE IMPACT TEST
PROGRAM: Industrial Load Management

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|---------|---|--|-----------------------|------------------------------|---------------------------|---------------------------|---|---|-----------------------------|------------------------------|------------------------------|---|---|
| YEAR | INCREASED SUPPLY COSTS \$(000) | UTILITY PROGRAM COSTS \$(000) | INCENTIVES \$(000) | REVENUE LOSSES \$(000) | OTHER COSTS \$(000) | TOTAL COSTS \$(000) | AVOIDED GEN UNIT UNIT & FUEL BENEFITS \$(000) | AVOIDED T & D BENEFITS \$(000) | REVENUE GAINS \$(000) | OTHER BENEFITS \$(000) | TOTAL BENEFITS \$(000) | NET BENEFITS TO ALL CUSTOMERS \$(000) | CUMULATIVE DISCOUNTED NET BENEFIT \$(000) |
| 2000 | 0 | 2 | 56 | 4 | 0 | 62 | 8 | 0 | 0 | 0 | 8 | (54) | (54) |
| 2001 | 0 | 1 | 113 | 8 | 0 | 122 | 16 | 0 | 0 | 0 | 16 | (106) | (151) |
| 2002 | 0 | 1 | 113 | 8 | 0 | 122 | 14 | 0 | 0 | 0 | 14 | (108) | (241) |
| 2003 | 0 | 1 | 113 | 8 | 0 | 122 | 211 | 0 | 0 | 0 | 211 | 89 | (173) |
| 2004 | 0 | 1 | 113 | 8 | 0 | 122 | 206 | 0 | 0 | 0 | 206 | 84 | (115) |
| 2005 | 0 | 1 | 113 | 8 | 0 | 122 | 201 | 0 | 0 | 0 | 201 | 79 | (65) |
| 2006 | 0 | 1 | 113 | 8 | 0 | 123 | 196 | 0 | 0 | 0 | 196 | 74 | (22) |
| 2007 | 0 | 1 | 113 | 8 | 0 | 123 | 193 | 0 | 0 | 0 | 193 | 70 | 15 |
| 2008 | 0 | 1 | 113 | 8 | 0 | 123 | 189 | 0 | 0 | 0 | 189 | 66 | 47 |
| 2009 | 0 | 1 | 113 | 9 | 0 | 123 | 185 | 0 | 0 | 0 | 185 | 62 | 74 |
| 2010 | 0 | 2 | 113 | 9 | 0 | 123 | 182 | 0 | 0 | 0 | 182 | 59 | 98 |
| 2011 | 0 | 2 | 113 | 9 | 0 | 123 | 179 | 0 | 0 | 0 | 179 | 56 | 119 |
| 2012 | 0 | 2 | 113 | 9 | 0 | 123 | 177 | 0 | 0 | 0 | 177 | 53 | 137 |
| 2013 | 0 | 2 | 113 | 9 | 0 | 123 | 173 | 0 | 0 | 0 | 173 | 50 | 152 |
| 2014 | 0 | 2 | 113 | 9 | 0 | 124 | 170 | 0 | 0 | 0 | 170 | 47 | 165 |
| 2015 | 0 | 2 | 113 | 9 | 0 | 124 | 167 | 0 | 0 | 0 | 167 | 44 | 176 |
| 2016 | 0 | 2 | 113 | 9 | 0 | 124 | 165 | 0 | 0 | 0 | 165 | 41 | 186 |
| 2017 | 0 | 2 | 113 | 9 | 0 | 124 | 162 | 0 | 0 | 0 | 162 | 38 | 194 |
| 2018 | 0 | 2 | 113 | 9 | 0 | 124 | 160 | 0 | 0 | 0 | 160 | 36 | 201 |
| 2019 | 0 | 2 | 113 | 9 | 0 | 124 | 160 | 0 | 0 | 0 | 160 | 36 | 208 |
| 2020 | 0 | 2 | 113 | 10 | 0 | 124 | 161 | 0 | 0 | 0 | 161 | 37 | 213 |
| 2021 | 0 | 2 | 113 | 10 | 0 | 124 | 162 | 0 | 0 | 0 | 162 | 37 | 219 |
| 2022 | 0 | 2 | 113 | 10 | 0 | 125 | 163 | 0 | 0 | 0 | 163 | 38 | 224 |
| 2023 | 0 | 2 | 113 | 10 | 0 | 125 | 163 | 0 | 0 | 0 | 163 | 38 | 229 |
| 2024 | 0 | 2 | 113 | 10 | 0 | 125 | 164 | 0 | 0 | 0 | 164 | 39 | 233 |
| 2025 | 0 | 2 | 113 | 10 | 0 | 125 | 165 | 0 | 0 | 0 | 165 | 40 | 237 |
| 2026 | 0 | 2 | 113 | 10 | 0 | 125 | 166 | 0 | 0 | 0 | 166 | 41 | 241 |
| 2027 | 0 | 2 | 113 | 10 | 0 | 125 | 168 | 0 | 0 | 0 | 168 | 42 | 245 |
| 2028 | 0 | 2 | 113 | 10 | 0 | 125 | 169 | 0 | 0 | 0 | 169 | 43 | 248 |
| 2029 | 0 | 2 | 113 | 10 | 0 | 126 | 170 | 0 | 0 | 0 | 170 | 44 | 251 |
| NOMINAL | 0 | 52 | 3,331 | 268 | 0 | 3,650 | 4,766 | 0 | 0 | 0 | 4,766 | 1,115 | |
| NPV: | 0 | 17 | 1,158 | 88 | 0 | 1,283 | 1,514 | 0 | 0 | 0 | 1,514 | 251 | |

Discount rate:

9.51% Benefit/Cost Ratio - [col (12)/col (7)]:

1.2

EXHIBIT NO. _____
DOCKET NO. 000002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Conservation Cost Recovery
Clause

)
)
)
DOCKET NO. 000002-EG
Filed: September 27, 2000

EXHIBIT (CS-1)

In Support of the

DIRECT TESTIMONY

Of

CARL SMITH

On behalf of

CITY GAS COMPANY OF FLORIDA

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 000002-EG EXHIBIT NO. 8

COMPANY/

WITNESS: Smith

DATE: 11-20-00

ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
ACTUAL/ESTIMATED PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
FINAL TRUE-UP PERIOD: APRIL 1999 THROUGH DECEMBER 1999
COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2001 THROUGH DECEMBER 2001

| | |
|---|--------------|
| 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) | \$ 2,213,041 |
| 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12) | \$ (278,515) |
| 3. TOTAL (LINE 1 AND 2) | \$ 1,934,527 |

| RATE SCHEDULE | BILLS | THERM SALES | CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL CUST. & ENERGY CHG REVENUES | ECCR REVENUES | ECCR AS % OF TOTAL REVENUES | DOLLARS PER THERM | TAX FACTOR | CONSERVATION FACTOR |
|---------------------------------|-----------|----------------|--------------------|-----------------------------|--|------------------|-----------------------------------|----------------------|---------------|------------------------|
| RESIDENTIAL (RS, ED & GL) | 1,151,732 | 19,391,890 | \$ 8,041,292 | \$ 8,987,936 | \$ 17,029,228 | \$ 1,158,490 | 6.8030% | \$ 0.05974 | 1.00503 | \$ 0.06004 |
| COMMERCIAL (CS, ED, CTS & SCTS) | 63,974 | 51,085,460 | \$ 1,107,359 | \$ 10,009,103 | \$ 11,116,462 | \$ 756,247 | 6.8029% | \$ 0.01480 | 1.00503 | \$ 0.01488 |
| COMMERCIAL LARGE VOLUME (LCS) | 120 | 1,754,900 | \$ 4,200 | \$ 286,680 | \$ 290,880 | \$ 19,790 | 6.8034% | \$ 0.01128 | 1.00503 | \$ 0.01133 |
| TOTAL | 1,215,826 | 72,232,250 | \$ 9,152,851 | \$ 19,283,719 | \$ 28,436,570 | \$ 1,934,527 | | | | |

PROJECTED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

| PROGRAM NAME | Jan-01 | Feb-01 | Mar-01 | Apr-01 | May-01 | Jun-01 | Jul-01 | Aug-01 | Sep-01 | Oct-01 | Nov-01 | Dec-01 | TOTAL |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|
| 1. RESIDENTIAL BUILDER | \$ 86,793 | \$ 86,574 | \$ 86,720 | \$ 86,670 | \$ 86,821 | \$ 86,670 | \$ 86,745 | \$ 86,821 | \$ 86,597 | \$ 86,745 | \$ 86,821 | \$ 86,597 | \$ 1,040,572 |
| 2. MULTI-FAMILY RESIDENTIAL BLDG | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | 1,819 | \$ 21,832 |
| 3. APPLIANCE REPLACEMENT | 38,400 | 37,921 | 38,240 | 38,110 | 38,432 | 38,110 | 38,271 | 38,432 | 37,950 | 38,271 | 38,432 | 37,950 | \$ 458,520 |
| 4. DEALER PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | \$ - |
| 5. GAS APPLIANCES IN SCHOOLS | - | - | - | - | - | - | - | - | - | - | - | - | \$ - |
| 6. RES PROPANE CONVERSION | 656 | 636 | 649 | 643 | 656 | 643 | 649 | 656 | 636 | 649 | 656 | 636 | \$ 7,765 |
| 7. RES WATER HEATER RETENTION | 9,384 | 9,188 | 9,319 | 9,256 | 9,387 | 9,256 | 9,322 | 9,387 | 9,191 | 9,322 | 9,387 | 9,191 | \$ 111,592 |
| 8. RES CUT AND CAP ALTERNATIVE | 2,153 | 2,059 | 2,122 | 2,091 | 2,153 | 2,091 | 2,122 | 2,153 | 2,059 | 2,122 | 2,153 | 2,059 | \$ 25,338 |
| 9. COMM/IND CONVERSION | 26,735 | 26,546 | 26,673 | 26,614 | 26,741 | 26,614 | 26,677 | 26,741 | 26,550 | 26,677 | 26,741 | 26,550 | \$ 319,858 |
| 10. COMM/IND ALTERNATIVE TECH. COMMON COSTS | 14,437 4,563 | 14,437 4,481 | 14,437 4,536 | 14,437 4,509 | 14,437 4,563 | 14,437 4,509 | 14,437 4,536 | 14,437 4,563 | 14,437 4,480 | 14,437 4,536 | 14,437 4,563 | 14,437 4,480 | \$ 173,246 \$ 54,319 |
| TOTAL ALL PROGRAMS | \$ 184,941 | \$ 183,662 | \$ 184,516 | \$ 184,149 | \$ 185,009 | \$ 184,149 | \$ 184,578 | \$ 185,009 | \$ 183,720 | \$ 184,578 | \$ 185,009 | \$ 183,720 | \$ 2,213,041 |
| LESS AMOUNT IN RATE BASE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RECOVERABLE CONSERVATION EXPENSES | \$ 184,941 | \$ 183,662 | \$ 184,516 | \$ 184,149 | \$ 185,009 | \$ 184,149 | \$ 184,578 | \$ 185,009 | \$ 183,720 | \$ 184,578 | \$ 185,009 | \$ 183,720 | \$ 2,213,041 |

EXHIBIT NO.
COMPANY: CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)
DOCKET NO. 000002-EG
(CS-1)

PROJECTED CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2001 THROUGH DECEMBER 2001

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--|-----------------------|-----------------------|-------------------------|-------------|--------------|---------------------|-----------|-------|--------------|
| 1. RESIDENTIAL BUILDER | \$ - | \$ 124,084 | \$ - | \$ 18,000 | \$ 884,400 | \$ - | \$ 14,088 | \$ - | \$ 1,040,572 |
| 2. MULTI-FAMILY RESIDENTIAL BLDG | - | 20,452 | - | - | - | - | 1,380 | - | 21,832 |
| 3. APPLIANCE REPLACEMENT | - | 92,424 | - | 72,000 | 270,000 | - | 24,096 | - | 458,520 |
| 4. DEALER PROGRAM | - | - | - | - | - | - | - | - | - |
| 5. GAS APPLIANCES IN SCHOOLS | - | - | - | - | - | - | - | - | - |
| 6. RES PROPANE CONVERSION | - | 1,777 | - | - | 4,800 | - | 1,188 | - | 7,765 |
| 7. RES WATER HEATER RETENTION | - | 23,572 | - | 24,000 | 60,000 | - | 4,020 | - | 111,592 |
| 8. RES CUT AND CAP ALTERNATIVE | - | 12,714 | - | - | 10,800 | - | 1,824 | - | 25,338 |
| 9. COMM/IND CONVERSION | - | 187,738 | - | 6,000 | 90,000 | - | 36,120 | - | 319,858 |
| 10. COMM/IND ALTERNATIVE TECH. COMMON COSTS | - | 29,534 | - | 6,000 | 132,000 | - | 5,712 | - | 173,246 |
| | - | 25,351 | - | - | - | 27,600 | 1,368 | - | 54,319 |
| TOTAL ALL PROGRAMS | - | 517,645 | - | 126,000 | 1,452,000 | 27,600 | 89,796 | - | 2,213,041 |
| LESS: AMOUNT IN RATE BASE | - | - | - | - | - | - | - | - | - |
| RECOVERABLE CONSERVATION EXPENDITURES | \$ - | \$ 517,645 | \$ - | \$ 126,000 | \$ 1,452,000 | \$ 27,600 | \$ 89,796 | \$ - | \$ 2,213,041 |

EXHIBIT NO.

COMPANY: CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)DOCKET NO. 000002-EG
(CS-1)

**CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED**

| | <u>CAPITAL INVESTMENT</u> | <u>PAYROLL & BENEFITS</u> | <u>MATERIALS & SUPPLIES</u> | <u>ADVERTISING</u> | <u>INCENTIVES</u> | <u>OUTSIDE SERVICES</u> | <u>VEHICLE</u> | <u>OTHER</u> | <u>TOTAL</u> |
|----------------------------------|-------------------------------|-----------------------------------|-------------------------------------|--------------------|-------------------|-----------------------------|----------------|--------------|--------------|
| 1. RESIDENTIAL BUILDER | | | | | | | | | |
| A. ACTUAL (7 months) | \$ - | \$ 56,354 | \$ - | \$ 5,415 | \$ 437,650 | \$ - | \$ 11,753 | \$ - | \$ 511,172 |
| B. ESTIMATED (5 months) | - | 41,057 | - | 6,500 | 368,500 | - | 6,086 | - | 422,143 |
| C. TOTAL | - | 97,411 | - | 11,915 | 806,150 | - | 17,839 | - | 933,315 |
| 2. MULTI-FAMILY RESIDENTIAL BLDG | | | | | | | | | |
| A. ACTUAL (7 months) | - | 5,455 | - | 306 | - | - | 1,132 | - | 6,893 |
| B. ESTIMATED (5 months) | - | 6,312 | - | 100 | 1,500 | - | 597 | - | 8,509 |
| C. TOTAL | - | 11,767 | - | 406 | 1,500 | - | 1,729 | - | 15,402 |
| 3. APPLIANCE REPLACEMENT | | | | | | | | | |
| A. ACTUAL (7 months) | - | 38,740 | - | 85,844 | 121,502 | - | 7,500 | - | 253,586 |
| B. ESTIMATED (5 months) | - | 47,047 | - | 30,000 | 112,500 | - | 10,412 | - | 199,959 |
| C. TOTAL | - | 85,787 | - | 115,844 | 234,002 | - | 17,912 | - | 453,546 |
| 4. DEALER PROGRAM | | | | | | | | | |
| A. ACTUAL (7 months) | - | - | - | - | - | - | - | - | - |
| B. ESTIMATED (5 months) | - | - | - | - | - | - | - | - | - |
| C. TOTAL | - | - | - | - | - | - | - | - | - |
| 5. GAS APPLIANCES IN SCHOOLS | | | | | | | | | |
| A. ACTUAL (7 months) | - | - | - | - | - | - | - | - | - |
| B. ESTIMATED (5 months) | - | - | - | - | - | - | - | - | - |
| C. TOTAL | - | - | - | - | - | - | - | - | - |
| 6. RES PROPANE CONVERSION | | | | | | | | | |
| A. ACTUAL (7 months) | - | 168 | - | - | - | - | 34 | - | 202 |
| B. ESTIMATED (5 months) | - | 1,624 | - | 400 | 2,000 | - | 513 | - | 4,537 |
| C. TOTAL | - | 1,792 | - | 400 | 2,000 | - | 547 | - | 4,739 |
| SUB-TOTAL | \$ - | \$ 196,757 | \$ - | \$ 128,565 | \$ 1,043,652 | \$ - | \$ 38,027 | \$ - | \$ 1,407,001 |

EXHIBIT NO.
COMPANY: CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)
DOCKET NO. 000002-EG
(CS-1)

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---------------------------------|-----------------------|-----------------------|-------------------------|-------------|--------------|---------------------|-----------|--------|--------------|
| SUB-TOTAL - PREVIOUS PAGE | \$ - | \$ 196,757 | \$ - | \$ 128,585 | \$ 1,043,652 | \$ - | \$ 38,027 | \$ - | \$ 1,407,001 |
| 7. RES WATER HEATER RETENTION | | | | | | | | | |
| A. ACTUAL (7 months) | - | 27,988 | - | 479 | 11,800 | - | 5,816 | - | 46,083 |
| B. ESTIMATED (5 months) | - | 9,783 | - | 8,000 | 18,000 | - | 1,739 | - | 37,532 |
| C. TOTAL | - | 37,781 | - | 8,479 | 29,800 | - | 7,555 | - | 83,615 |
| 8. RES CUT AND CAP ALTERNATIVE | | | | | | | | | |
| A. ACTUAL (7 months) | - | 7,407 | - | - | 3,527 | - | 1,526 | - | 12,460 |
| B. ESTIMATED (5 months) | - | 4,910 | - | 800 | 4,500 | - | 788 | - | 10,998 |
| C. TOTAL | - | 12,317 | - | 800 | 8,027 | - | 2,314 | - | 23,458 |
| 9. COMM/WIND CONVERSION | | | | | | | | | |
| A. ACTUAL (7 months) | - | 77,147 | - | 15,960 | 14,570 | - | 13,637 | - | 121,314 |
| B. ESTIMATED (5 months) | - | 81,435 | - | 7,100 | 37,500 | - | 15,606 | - | 141,641 |
| C. TOTAL | - | 158,582 | - | 23,060 | 52,070 | - | 29,243 | - | 262,955 |
| 10. COMM/WIND ALTERNATIVE TECH. | | | | | | | | | |
| A. ACTUAL (7 months) | - | 2,732 | - | 1,500 | 18,000 | - | 1,048 | - | 23,280 |
| B. ESTIMATED (5 months) | - | 12,829 | - | 5,100 | 55,000 | - | 2,468 | - | 75,397 |
| C. TOTAL | - | 15,561 | - | 6,600 | 73,000 | - | 3,516 | - | 98,677 |
| COMMON COSTS | | | | | | | | | |
| A. ACTUAL (7 months) | - | 10,151 | - | - | - | 17,263 | 2,338 | - | 29,752 |
| B. ESTIMATED (5 months) | - | 7,491 | 800 | - | - | 10,900 | 342 | 800 | 20,333 |
| C. TOTAL | - | 17,642 | 800 | - | - | 28,163 | 2,680 | 800 | 50,085 |
| TOTAL | \$ - | \$ 438,640 | \$ 800 | \$ 167,504 | \$ 1,206,549 | \$ 28,163 | \$ 83,335 | \$ 800 | \$ 1,925,791 |

CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| DESCRIPTION | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | TOTAL |
|----------------------------------|------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|--------------|
| 1. RESIDENTIAL BUILDER | \$ 58,320 | \$ 110,403 | \$ 92,398 | \$ 52,706 | \$ 79,100 | \$ 88,018 | \$ 30,227 | \$ 80,400 | \$ 82,400 | \$ 86,674 | \$ 86,371 | \$ 86,298 | 933,315 |
| 2. MULTI-FAMILY RESIDENTIAL BLDR | 306 | - | - | 1,616 | 2,010 | 1,509 | 1,452 | 823 | 2,423 | 1,754 | 1,754 | 1,754 | 15,402 |
| 3. APPLIANCE REPLACEMENT | 53,470 | 58,611 | 23,707 | 48,618 | 24,963 | 27,383 | 16,834 | 42,872 | 42,872 | 38,367 | 38,003 | 37,845 | 453,546 |
| 4. DEALER PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5. GAS APPLIANCES IN SCHOOLS | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6. RES PROPANE CONVERSION | - | - | - | 54 | 50 | 50 | 48 | 1,306 | 1,306 | 644 | 644 | 637 | 4,739 |
| 7. RES WATER HEATER RETENTION | 4,917 | 6,528 | 6,195 | 7,512 | 7,596 | 7,072 | 6,263 | 4,911 | 4,911 | 9,278 | 9,248 | 9,184 | 83,615 |
| 8. RES CUT AND CAP ALTERNATIVE | 1,128 | 1,678 | 1,307 | 1,941 | 2,834 | 2,129 | 1,443 | 2,392 | 2,392 | 2,081 | 2,081 | 2,051 | 23,458 |
| 9. COMM/IND CONVERSION | 26,600 | 14,906 | 18,026 | 13,076 | 15,357 | 14,333 | 19,016 | 32,001 | 31,401 | 26,140 | 26,080 | 26,019 | 262,955 |
| 10. COMM/IND ALTERNATIVE TECH. | 561 | 2,017 | 670 | 467 | 18,441 | 440 | 684 | 15,885 | 16,485 | 14,342 | 14,342 | 14,342 | 98,677 |
| COMMON COSTS | 4,303 | 5,527 | 5,381 | 3,250 | 1,101 | 1,591 | 8,599 | 3,897 | 3,097 | 4,455 | 4,455 | 4,429 | 50,085 |
| TOTAL ALL PROGRAMS | 149,605 | 199,670 | 147,684 | 129,240 | 151,452 | 142,525 | 84,566 | 184,487 | 187,287 | 183,737 | 182,978 | 182,560 | 1,925,791 |
| LESS: AMOUNT IN RATE BASE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NET RECOVERABLE | \$ 149,605 | \$ 199,670 | \$ 147,684 | \$ 129,240 | \$ 151,452 | \$ 142,525 | \$ 84,566 | \$ 184,487 | \$ 187,287 | \$ 183,737 | \$ 182,978 | \$ 182,560 | \$ 1,925,791 |

EXHIBIT NO.
COMPANY:
DOCKET NO.

CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)
000002-EG
(CS-1)

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| CONSERVATION REVENUES | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | TOTAL |
|--|-----------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1. RCS AUDIT FEE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. OTHER PROG. REVS. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3. CONSERV. ADJ REVS. | (249,232) | (267,438) | (240,181) | (202,569) | (172,921) | (174,332) | (162,935) | (143,896) | (152,031) | (156,789) | (173,749) | (212,809) | (2,308,882) |
| 4. TOTAL REVENUES | (249,232) | (267,438) | (240,181) | (202,569) | (172,921) | (174,332) | (162,935) | (143,896) | (152,031) | (156,789) | (173,749) | (212,809) | (2,308,882) |
| 5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,802 | 9,805 | 117,627 |
| 6. CONSERV. REVS. APPLICABLE TO THE PERIOD | (239,430) | (257,636) | (230,379) | (192,767) | (163,119) | (164,530) | (153,133) | (134,094) | (142,229) | (146,987) | (163,947) | (203,004) | (2,191,255) |
| 7. CONSERV. EXPS. | 149,605 | 199,670 | 147,684 | 129,240 | 151,452 | 142,525 | 84,566 | 184,487 | 187,287 | 183,737 | 182,978 | 182,560 | 1,925,791 |
| 8. TRUE-UP THIS PERIOD | (89,825) | (57,966) | (82,695) | (63,527) | (11,667) | (22,005) | (68,567) | 50,393 | 45,058 | 36,750 | 19,031 | (20,444) | (265,464) |
| 9. INTEREST PROV. THIS PERIOD | 322 | (75) | (474) | (914) | (1,208) | (1,399) | (1,699) | (1,798) | (1,600) | (1,441) | (1,351) | (1,415) | (13,051) |
| 10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH | 117,627 | 18,322 | (49,521) | (142,492) | (216,735) | (239,412) | (272,618) | (352,686) | (313,893) | (280,237) | (254,729) | (246,851) | |
| 11. PRIOR TRUE-UP COLLECTED OR (REFUNDED) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,802) | (9,805) | (117,627) |
| 12. TOTAL NET TRUE-UP | \$ 18,322 | \$ (49,521) | \$ (142,492) | \$ (216,735) | \$ (239,412) | \$ (272,618) | \$ (352,686) | \$ (313,893) | \$ (280,237) | \$ (254,729) | \$ (246,851) | \$ (278,515) | \$ (278,515) |

EXHIBIT NO.
COMPANY:
DOCKET NO.

CITY GAS COMPANY OF FLORIDA
(A DIVISION OF NUI CORPORATION)
980002-EG
(CS-1)

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| INTEREST PROVISION | Jan-00 | Feb-00 | Mar-00 | Apr-00 | May-00 | Jun-00 | Jul-00 | Aug-00 | Sep-00 | Oct-00 | Nov-00 | Dec-00 | TOTAL |
|---|------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| 1. BEGINNING TRUE-UP | \$ 117,627 | \$ 18,322 | \$ (49,521) | \$ (142,492) | \$ (216,735) | \$ (239,412) | \$ (272,618) | \$ (352,686) | \$ (313,893) | \$ (280,237) | \$ (254,729) | \$ (246,851) | |
| 2. ENDING TRUE-UP BEFORE INTEREST | <u>18,000</u> | <u>(49,446)</u> | <u>(142,018)</u> | <u>(215,821)</u> | <u>(238,204)</u> | <u>(271,219)</u> | <u>(350,987)</u> | <u>(312,095)</u> | <u>(278,637)</u> | <u>(253,289)</u> | <u>(245,500)</u> | <u>(277,100)</u> | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | 135,627 | (31,124) | (191,539) | (358,313) | (454,938) | (510,630) | (623,604) | (664,781) | (592,530) | (533,526) | (500,230) | (523,951) | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | <u>\$ 67,814</u> | <u>\$ (15,562)</u> | <u>\$ (95,770)</u> | <u>\$ (179,157)</u> | <u>\$ (227,469)</u> | <u>\$ (255,315)</u> | <u>\$ (311,802)</u> | <u>\$ (332,390)</u> | <u>\$ (296,265)</u> | <u>\$ (266,763)</u> | <u>\$ (250,115)</u> | <u>\$ (261,975)</u> | |
| 5. INTEREST RATE FIRST DAY OF REPORTING MONTH | 5.600% | 5.800% | 5.800% | 6.070% | 6.180% | 6.570% | 6.580% | 6.500% | 6.480% | 6.480% | 6.480% | 6.480% | |
| 6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH | <u>5.800%</u> | <u>5.800%</u> | <u>6.070%</u> | <u>6.180%</u> | <u>6.570%</u> | <u>6.580%</u> | <u>6.500%</u> | <u>6.480%</u> | <u>6.480%</u> | <u>6.480%</u> | <u>6.480%</u> | <u>6.480%</u> | |
| 7. TOTAL (SUM LINES 5 & 6) | <u>11.400%</u> | <u>11.600%</u> | <u>11.870%</u> | <u>12.250%</u> | <u>12.750%</u> | <u>13.150%</u> | <u>13.080%</u> | <u>12.980%</u> | <u>12.960%</u> | <u>12.960%</u> | <u>12.960%</u> | <u>12.960%</u> | |
| 8. AVG. INTEREST RATE (LINE 7 TIMES 50%) | 5.700% | 5.800% | 5.935% | 6.125% | 6.375% | 6.575% | 6.540% | 6.490% | 6.480% | 6.480% | 6.480% | 6.480% | |
| 9. MONTHLY AVG INTEREST RATE | 0.475% | 0.483% | 0.495% | 0.510% | 0.531% | 0.548% | 0.545% | 0.541% | 0.540% | 0.540% | 0.540% | 0.540% | |
| 10. INTEREST PROVISION | <u>\$ 322</u> | <u>\$ (75)</u> | <u>\$ (474)</u> | <u>\$ (914)</u> | <u>\$ (1,208)</u> | <u>\$ (1,399)</u> | <u>\$ (1,699)</u> | <u>\$ (1,798)</u> | <u>\$ (1,600)</u> | <u>\$ (1,441)</u> | <u>\$ (1,351)</u> | <u>\$ (1,415)</u> | <u>\$ (13,051)</u> |

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL BUILDER - PROGRAM 1

DESCRIPTION: The Residential Builder Program is designed to increase the overall energy efficiency in the residential new construction market by promoting energy-efficient natural gas appliances in residences that would qualify for the RS rates. The program offers builders and developers incentives in the form of cash allowances to assist in defraying the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

PROGRAM ALLOWANCES:

| | |
|--------------------|-------|
| Furnace | \$350 |
| Water Heater | 350 |
| Range | 100 |
| Dryer | 100 |
| Triathlon | 1200 |

REPORTING PERIOD: January 2000 through July 2000

APPLIANCES INSTALLED:

The Company connected 1,731 gas appliances during the period.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 970002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: MULTI-FAMILY RESIDENTIAL BUILDER - PROGRAM 2

DESCRIPTION: The Multi-Family Residential Builder Program is designed to increase overall energy efficiency in the multi-family new construction market by promoting energy-efficient natural gas in multi-unit residences qualifying for the Company's CS rates.

PROGRAM ALLOWANCES:

Per dwelling unit \$300

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

Program costs for the period were \$6,893.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

DESCRIPTION: The Residential Appliance Replacement Program is designed to promote the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. The Program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

PROGRAM ALLOWANCES:

| | |
|--------------------|-------|
| Furnace | \$625 |
| Water Heater | 525 |
| Range | 100 |
| Dryer | 100 |
| Triathlon | 1200 |

REPORTING PERIOD: January 2000 through July 2000

APPLIANCES INSTALLED:

The Company connected 331 gas appliances during the period.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: DEALER - PROGRAM 4

DESCRIPTION: The Dealer Program is designed to encourage the replacement of non-gas appliances with energy efficient natural gas appliances through appliance dealers and contractors. The program offers incentives to the dealers and contractors.

PROGRAM ALLOWANCES:

Furnace
Water Heater
Range
Dryer

REPORTING PERIOD: January 2000 through July 2000

APPLIANCES INSTALLED:

This program was discontinued in February 1998 with Order #PSC-98-0154-GOF-GU granting the new programs.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: GAS APPLIANCES IN SCHOOLS - PROGRAM 5

DESCRIPTION: The Gas Appliances in Schools Program is designed to promote natural gas appliances where cost-efficient, in Home Economic Departments in schools located in our Company's service area. The program provides teaching assistance on energy conservation and on the use, care, and safety of natural gas appliances through a Company-employed home economist.

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

Program costs for the period were \$0.

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

DESCRIPTION: The Residential Propane Conversion Program is designed to promote the conversion of existing residential propane appliances to utilize efficient natural gas. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the conversion of their existing propane appliances to utilize natural gas.

PROGRAM ALLOWANCES:

| | |
|--------------------|-------|
| Furnace | \$200 |
| Water Heater | 100 |
| Dryer | 25 |
| Dryer | 50 |

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

Program costs for the period were \$202.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL WATER HEATER RETENTION - PROGRAM 7

DESCRIPTION: The Residential Water Heater Retention Program is designed to promote the retention of energy efficient natural gas water heaters in existing residential structures. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Water Heater \$50

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

The Company retained 220 water heaters during the period.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

DESCRIPTION: The Residential Cut and Cap Program is designed to encourage the re-activation of existing residential service lines that are scheduled to be cut off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and/or lease and the installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Service re-activation..... \$200

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

The retained 23 accounts during the period.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

DESCRIPTION: The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

Per 100,000 BTU input rating..... \$75

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

The Company converted 29 accounts during the period, with a combined BTU input rating of 19,406,000 BTUs.

EXHIBIT No. _____
City Gas Company of Florida
A Division of NUI Corporation
DOCKET NO. 000002-EG
(CS-1)

CITY GAS COMPANY OF FLORIDA

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

DESCRIPTION: The Commercial/Industrial Alternative Technology Incentive Program (ATI) is designed to encourage commercial and industrial business owners to install alternate technologies that utilize natural gas that are not covered by one of the other City Gas Energy Conservation Programs, but which cost-effectively reduce the total utility expense of the business. The program offers incentives based on the cost-effectiveness under a life-cycle analysis utilizing a computerized energy consumption simulation model.

PROGRAM ALLOWANCES:

Payback period of three years subject to a maximum incentive of three times the projected incremental annualized margin.

REPORTING PERIOD: January 2000 through July 2000

PROGRAM SUMMARY:

Program costs for the period were \$23,280, including an incentive of \$18,000 paid to Kendall Ice Arena. This customer is utilizing a natural gas direct-fired desiccant system to maintain the humidity levels within the ice arena and to replace the mechanical cooling system.

Amended Exhibit _____ (BAB-1)

CHESAPEAKE UTILITIES CORPORATION

CONSERVATION COST RECOVERY TRUE-UP

April 30, 1999 through December 31, 1999

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000002-EG EXHIBIT NO. 9
COMPANY/
WITNESS: Bauch
DATE: 11-20-00

DOCUMENT NUMBER-DATE

07599 JUN 22 8

FPSC-RECORDS/REPORTING

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SCHEDULE CT-1

COMPANY: Chesapeake Utilities Corporation
Docket No. 000002-EG
Exhibit BAB-1
Page 1 of 16

ADJUSTED NET TRUE-UP
FOR APRIL 1999 THROUGH DECEMBER 1999

END OF PERIOD NET TRUE-UP

| | | |
|-----------|--------------|--------|
| PRINCIPLE | 89,268 | |
| INTEREST | <u>3,271</u> | 92,539 |

LESS PROJECTED TRUE-UP

| | | |
|-----------|--------------|----------------|
| PRINCIPLE | 129,146 | |
| INTEREST | <u>3,370</u> | <u>132,516</u> |

| | | |
|----------------------|--|-----------------|
| ADJUSTED NET TRUE-UP | | <u>(39,977)</u> |
|----------------------|--|-----------------|

() REFLECTS OVER-RECOVERY

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED

APRIL 1999 THROUGH DECEMBER 1999

| | <u>ACTUAL</u> | <u>PROJECTED*</u> | <u>DIFFERENCE</u> |
|---|---------------|-------------------|-------------------|
| CAPITAL INVESTMENT | 0 | 0 | 0 |
| PAYROLL & BENEFITS | 34,997 | 30,003 | 4,994 |
| MATERIALS & SUPPLIES | 4,488 | 0 | 4,488 |
| ADVERTISING | 22,667 | 10,432 | 12,235 |
| INCENTIVES | 215,715 | 264,103 | (48,389) |
| OUTSIDE SERVICES | 47 | 106 | (59) |
| VEHICLES | 2,521 | 2,336 | 185 |
| OTHER | <u>50</u> | <u>0</u> | <u>50</u> |
| SUB-TOTAL | 280,484 | 306,980 | (26,496) |
| PROGRAM REVENUES | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL PROGRAM COSTS | 280,484 | 306,980 | (26,496) |
| LESS: | | | |
| PAYROLL ADJUSTMENTS | 0 | 0 | 0 |
| AMOUNTS INCLUDED IN RATE | 0 | 0 | 0 |
| CONSERVATION REVENUES APPLICABLE TO THE PERIOD | (191,216) | (177,834) | (13,382) |
| ROUNDING ADJUSTMENT | <u>0</u> | <u>0</u> | <u>0</u> |
| TRUE-UP BEFORE INTEREST | 89,268 | 129,146 | (39,878) |
| INTEREST PROVISION | <u>3,271</u> | <u>3,370</u> | <u>(99)</u> |
| END OF PERIOD TRUE-UP | <u>92,539</u> | <u>132,516</u> | <u>(39,977)</u> |

() REFLECTS OVER-RECOVERY

* 4 MONTHS ACTUAL AND 5 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
FOR MONTHS: APRIL 1999 THROUGH DECEMBER 1999

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|--------|
| PROGRAM 1: Single & Multi-Family Home Builder | 0 | 22787 | 0 | 20496 | 196087 | 0 | 1621 | 0 | 240992 |
| PROGRAM 2: Residential Appliance | 0 | 9322 | 0 | 1600 | 4948 | 0 | 689 | 0 | 16558 |
| PROGRAM 3: W/H Retention | 0 | 2527 | 0 | 570 | 14680 | 0 | 181 | 0 | 17958 |
| PROGRAM 4: Conservation Education | 0 | 361 | 4488 | 0 | 0 | 0 | 30 | 50 | 4929 |
| PROGRAM 5: Natural Gas Space Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: Common Costs | 0 | 0 | 0 | 0 | 0 | 47 | 0 | 0 | 47 |
| PROGRAM 7: Residential Space Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 8: Propane Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 9: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 34997 | 4488 | 22667 | 215715 | 47 | 2521 | 50 | 280484 |

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
FOR MONTHS: APRIL 1999 THROUGH DECEMBER 1999

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|---------|
| PROGRAM 1: Single & Multi-Family Home Builder | 0 | 3214 | 0 | 14948 | (51517) | 0 | 121 | 0 | (33233) |
| PROGRAM 2: Water Heater Replacement | 0 | 488 | 0 | 570 | 8017 | 0 | 17 | 0 | 7092 |
| PROGRAM 3: Oil & Electric Strip Heat Replaceme | 0 | 1280 | 0 | (3285) | (2889) | 0 | 46 | 0 | (4848) |
| PROGRAM 4: Conservation Education | 0 | 12 | 4488 | 0 | 0 | 0 | 1 | 50 | 4551 |
| PROGRAM 5: pace Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: Common Costs | 0 | 0 | 0 | 0 | 0 | (59) | 0 | 0 | (59) |
| PROGRAM 7: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 8: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 9: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TOTAL OF ALL PROGRAMS | 0 | 4994 | 4488 | 12234 | (48389) | (59) | 185 | 50 | (26497) |

() REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

SCHEDULE CT-3

PAGE 1 OF 3

COMPANY: Chesapeake Utilities Corporation

Docket No. 000002-EG

Exhibit BAB-1

Page 5 of 16

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| EXPENSES: | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| PROGRAM 1: | 28,798 | 10,579 | 55,611 | 26,888 | 18,368 | 11,460 | 27,366 | 19,186 | 42,734 | 240,992 |
| PROGRAM 2: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 4: | 42 | 41 | 42 | 42 | 42 | 41 | 59 | 44 | 4,574 | 4,929 |
| PROGRAM 5: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| PROGRAM 7: | 2,629 | 1,074 | 1,950 | 896 | 1,438 | 2,002 | 1,942 | 1,606 | 4,420 | 17,958 |
| PROGRAM 8: | 1,301 | 3,072 | 2,347 | 1,072 | 2,160 | 1,653 | 1,216 | 1,260 | 2,477 | 16,558 |
| PROGRAM 9: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 32,771 | 14,813 | 59,951 | 28,900 | 22,008 | 15,156 | 30,584 | 22,096 | 54,206 | 280,484 |
| LESS AMOUNT INCLUDED IN RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECOVERABLE CONSERVATION EXPENSES | 32,771 | 14,813 | 59,951 | 28,900 | 22,008 | 15,156 | 30,584 | 22,096 | 54,206 | 280,484 |

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| CONSERVATION REVENUES | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 1. RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROGRAM REVS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS | (34,178.53) | (27,535.19) | (23,928.11) | (22,151.79) | (21,464.83) | (20,528.03) | (23,126.83) | (27,694.70) | (39,133.76) | (239,741.77) |
| 4. TOTAL REVENUES | (34,178.53) | (27,535.19) | (23,928.11) | (22,151.79) | (21,464.83) | (20,528.03) | (23,126.83) | (27,694.70) | (39,133.76) | (239,741.77) |
| 5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 5,391.75 | 48,525.75 |
| 6. CONSERVATION REVS APPLICABLE TO THE PERIOD | (28,786.78) | (22,143.44) | (18,536.36) | (16,760.04) | (16,073.08) | (15,136.28) | (17,735.08) | (22,302.95) | (33,742.01) | (191,216.02) |
| 7. CONSERVATION EXPS (FROM CT-3, PAGE 1) | 32,770.59 | 14,813.43 | 59,950.78 | 28,899.56 | 22,007.78 | 15,156.27 | 30,584.05 | 22,095.67 | 54,205.63 | 280,483.76 |
| 8. TRUE-UP THIS PERIOD | 3,983.81 | (7,330.01) | 41,414.42 | 12,139.52 | 5,934.70 | 19.99 | 12,848.97 | (207.28) | 20,463.62 | 89,267.74 |
| 9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3) | 248.64 | 220.46 | 275.14 | 373.69 | 401.08 | 399.87 | 432.27 | 451.49 | 468.43 | 3,271.08 |
| 10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH | 62,349.76 | 61,190.46 | 48,689.16 | 84,986.97 | 92,108.43 | 93,052.46 | 88,080.58 | 95,970.06 | 90,822.52 | |
| 11. PRIOR TRUE-UP COLLECTED/(REFUNDED) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | (5,391.75) | |
| 12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11) | 61,190.46 | 48,689.16 | 84,986.97 | 92,108.43 | 93,052.46 | 88,080.58 | 95,970.06 | 90,822.52 | 106,362.83 | 92,538.82 |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS APRIL 1999 THROUGH DECEMBER 1999

| INTEREST PROVISION | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| 1. BEGINNING TRUE-UP | 62,349.76 | 61,190.46 | 48,689.16 | 84,986.97 | 92,108.43 | 93,052.46 | 88,080.58 | 95,970.06 | 90,822.52 | |
| 2. ENDING TRUE-UP BEFORE INTEREST | <u>60,941.82</u> | <u>48,468.70</u> | <u>84,711.83</u> | <u>91,734.74</u> | <u>92,651.38</u> | <u>87,680.70</u> | <u>95,537.80</u> | <u>90,371.03</u> | <u>105,894.39</u> | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | 123,291.58 | 109,659.16 | 133,400.99 | 176,721.71 | 184,759.81 | 180,733.17 | 183,618.37 | 186,341.10 | 196,716.92 | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | <u>61,645.79</u> | <u>54,829.58</u> | <u>66,700.49</u> | <u>88,360.85</u> | <u>92,379.91</u> | <u>90,366.58</u> | <u>91,809.19</u> | <u>93,170.55</u> | <u>98,358.46</u> | |
| 5. INTER. RATE - 1ST DAY OF REPORTING MONTH | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 6.000% | 5.630% | |
| 6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH | <u>4.800%</u> | <u>4.850%</u> | <u>5.050%</u> | <u>5.100%</u> | <u>5.320%</u> | <u>5.300%</u> | <u>6.000%</u> | <u>5.630%</u> | <u>5.800%</u> | |
| 7. TOTAL (SUM LINES 5 & 6) | 9.680% | 9.650% | 9.900% | 10.150% | 10.420% | 10.620% | 11.300% | 11.630% | 11.430% | |
| 8. AVG INTEREST RATE (LINE 7 TIMES 50%) | 4.840% | 4.825% | 4.950% | 5.075% | 5.210% | 5.310% | 5.650% | 5.815% | 5.715% | |
| 9. MONTHLY AVG INTEREST RATE | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.471% | 0.485% | 0.476% | |
| 10. INTEREST PROVISION (LINE 4 TIMES LINE 9) | <u>\$248.64</u> | <u>\$220.46</u> | <u>\$275.14</u> | <u>\$373.69</u> | <u>\$401.08</u> | <u>\$399.87</u> | <u>\$432.27</u> | <u>\$451.49</u> | <u>\$468.43</u> | <u>\$3,271.08</u> |

NOT APPLICABLE

$$\begin{array}{r} 0 \\ 0 \\ \hline 0 \end{array}$$
[illegible]

Exhibit No. _____ (BAB-1)
Docket No. 000002-EG
CHESAPEAKE UTILITIES CORPORATION
Page 9 of 16

Schedule CT-5

CHESAPEAKE UTILITIES CORPORATION

Reconciliation and Explanation of Differences Between Filing and PSC Audit Report for April 1999 through December 1999.

NO DIFFERENCES AS OF THE DATE OF THIS FILING

Schedule CT-6
Page 1 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:
Residential Home Builder Program

Program Description:
This program is designed to increase the number of high priority natural gas customers in the new home construction market. Incentives are offered in the form of gas piping and venting allowances to assist builders with gas appliance installation.

Allowances:
Conservation allowances are currently:
 \$275 Energy efficient natural gas water heater installation.
 \$275 Natural Gas home heating.
 \$75 Energy efficient natural gas range or dryer stub outlet.

Program Projections:
For the nine-month period April 1999 through December 1999, we estimated that 420 homes would be connected to the system. During this period, allowances were actually paid for building 336 new homes equipped with natural gas appliances.

Program Fiscal Expenditures:
During the nine-month period, expenditures for this program totaled \$240,992.

Program Progress Summary:
Since the programs inception, 4674 new homes have been equipped with natural gas appliances. Company representatives continue to work closely with area builders to promote the installation of natural gas appliances in new homes.

Schedule CT-6
Page 2 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Residential Appliance Replacement Program

Program Description:

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. Incentives are offered in the form of allowances to assist in defraying the additional cost associated with the installation of piping, venting and purchase of natural gas appliances.

Program Projections:

For the nine-month period April 1999 through December 1999, we estimated that 14 residences would qualify for incentives during this period. In actuality, 15 residences qualified for incentives.

Program Fiscal Expenditures:

For this nine-month period, CUC incurred program costs of \$16,558.

Program Summary:

Since inception, 27 residences have qualified for this program.

Schedule CT-6
Page 3 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:
Residential Water Heater Retention Program

Program Description:
This program is design to encourage the continued use of natural gas in the home and avoid costly abandonment activities by the Company. This program offers a cash incentive to both the customer and the dealer to promote the retention of the natural gas water heater.

Program Projections:
For the nine-month period April 1999 through December 1999, we estimated that 81 natural gas water heaters would qualify for this program. In actuality, 108 natural gas water heaters were installed.

Program Fiscal Expenditures:
For this nine-month period, CUC incurred program costs of \$17,958.

Program Summary:
Since inception, 238 natural gas water heaters have been changed out and natural gas water heaters reinstalled. CUC will continue to work closely with homeowners and dealers to promote the continued used of energy efficient natural gas.

Schedule CT-6
Page 4 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Conservation Education Program

Program Description:

The objective of this program is to teach adults and young people conservation measures designed to reduce energy consumption and consequently reduce their family'

Program Projections:

Over the next several months we intend to supply conservation education materials to schools in our service area.

Program Fiscal Expenditures:

Program costs totaled \$4,929 for this nine-month period.

Programs Progress Summary:

We continue to meet requests from school and the community for speakers and from schools for conservation education materials.

Schedule CT-6
Page 5 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Gas Space Conditioning Program

Program Description:

The program is designed to convert customers from electric space conditioning equipment to energy efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and its installation. The program will also help reduce summer kw demand and will assist in the conservation of kwh production. The company offers incentives of \$50 per ton installed natural gas space conditioning equipment.

Program Projections:

There were no projections made for natural gas cooling during this period.

Program Fiscal Expenditures:

There were no expenditures during this period.

Program Summary:

Seven natural gas space conditioning units have been installed since this program began.

Schedule CT-6
Page 6 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:
Residential Space Conditioning Program

Program Description:
This program is designed to convert residential customers from electric space conditioning equipment to energy efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and its installation. The program will also help reduce the summer KW demand and will assist in the conservation of KWH production.

Program Projections:
There has been no activity in this program to date.

Program Fiscal Expenditures:
For this nine-month period, CUC has not incurred any costs related to this program.

Program Summary:
There has been no activity in this program to date.

Schedule CT-6
Page 7 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Residential Propane Distribution Program

Program Description:

This program is designed to promote the use of gas within subdivisions that are built beyond existing natural gas lines. This program is designed to provide Builders and developers a cash incentive to encourage the installation of gas appliances in newly constructed homes.

Program Projections:

There has been no activity in this program to date.

Program Fiscal Expenditures:

For this nine-month period, CUC has not incurred any costs related to this program.

Program Summary:

There has been no activity in this program to date.

Exhibit _____ (BAB-2)

THE FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

CONSERVATION COST RECOVERY PROJECTION

January 1, 2001 through December 31, 2001

SCHEDULE C-1

Exhibit No. _____
 Docket No. 000002-EG
 Chesapeake Utilities Corp.
 (BAB-2)

ENERGY CONSERVATION ADJUSTMENT
 SUMMARY OF COST RECOVERY CLAUSE CALCULATION
 JANUARY 2000 THROUGH DECEMBER 2000

| | |
|-------------------------------------|----------------|
| 1. INCREMENTAL COSTS (SCHEDULE C-2) | 298,501 |
| 2. TRUE-UP (SCHEDULE C-3) | <u>12,990</u> |
| 3. TOTAL | <u>311,491</u> |

| RATE CLASS | BILLS | THERM SALES | CUSTOMER CHARGE REVENUES | ENERGY CHARGE | TOTAL | ESTIMATED ECCR | % SURCHARGE | CENTS PER THERM | EXPANSION FACTOR | ECCR ADJUSTMENT FACTORS |
|---------------------|---------|-------------|--------------------------|---------------|-----------|----------------|-------------|-----------------|------------------|-------------------------|
| GS RESIDENTIAL | 108,647 | 2,534,847 | 760,529 | 1,188,970 | 1,949,499 | 121,035 | 6.2085% | 0.0477 | 1.00503 | 0.04799 |
| GS COMMERCIAL | 9,706 | 4,832,928 | 145,590 | 1,068,802 | 1,214,392 | 75,395 | 6.2085% | 0.0156 | 1.00503 | 0.01568 |
| GS COMMERCIAL LV | 297 | 1,456,305 | 5,940 | 251,751 | 257,691 | 15,999 | 6.2085% | 0.0110 | 1.00503 | 0.01104 |
| GS INDUSTRIAL | 242 | 4,307,149 | 9,680 | 339,791 | 349,471 | 21,697 | 6.2085% | 0.0050 | 1.00503 | 0.00506 |
| FIRM TRANSPORTATION | 204 | 15,692,267 | 8,160 | 1,237,963 | 1,246,123 | 77,366 | 6.2085% | 0.0049 | 1.00503 | 0.00495 |
| OTHER | | | | | | | | | | |
| OTHER | | | | | | | | | | |
| TOTAL | 119,096 | 28,823,496 | 929,899 | 4,087,277 | 5,017,176 | 311,491 | | | | |

PROGRAM NAME

[illegible]

PROJECTED CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR PERIOD: JANUARY 2001 THROUGH DECEMBER 2001

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--------------------------------------|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|---------|
| 1. HOME BUILDER PROGRAM | 0 | 16,991 | 1,022 | 41,876 | 144,331 | 0 | 0 | 0 | 204,220 |
| 2. RESIDENTIAL APPLIANCE REPLACEMENT | 0 | 9,108 | 714 | 13,783 | 14,994 | 0 | 0 | 0 | 38,599 |
| 3. RESIDENTIAL PROPANE DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. RESIDENTIAL WATER HEATER RETENTIO | 0 | 7,699 | 0 | 3,086 | 19,861 | 0 | 0 | 0 | 30,646 |
| 5. NG SPACE CONDITIONING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. GAS SPACE CONDITIONING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. EDUCATION | 0 | 2,145 | 10,814 | 12,077 | 0 | 0 | 0 | 0 | 25,037 |
| 8. COMMON COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ALL PROGRAMS | 0 | 35,943 | 12,551 | 70,821 | 179,186 | 0 | 0 | 0 | 298,501 |
| LESS: AMOUNT IN RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECOVERABLE CONSER. | 0 | 35,943 | 12,551 | 70,821 | 179,186 | 0 | 0 | 0 | 298,501 |

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR PERIOD JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|---------|
| 1. HOME BUILDER PROGRAM | | | | | | | | | |
| A. ACTUAL | 0 | 9,530 | 573 | 20,356 | 80,955 | 0 | 474 | 0 | 111,888 |
| B. ESTIMATED | 0 | 6,807 | 409 | 14,540 | 57,825 | 0 | 0 | 0 | 79,582 |
| C. TOTAL | 0 | 16,338 | 983 | 34,896 | 138,780 | 0 | 474 | 0 | 191,471 |
| 2. RESIDENTIAL APPLIANCE REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 5,108 | 401 | 6,700 | 8,410 | 0 | 155 | 0 | 20,774 |
| B. ESTIMATED | 0 | 3,649 | 286 | 4,786 | 6,007 | 0 | 0 | 0 | 14,728 |
| C. TOTAL | 0 | 8,757 | 687 | 11,486 | 14,417 | 0 | 155 | 0 | 35,502 |
| 3. RESIDENTIAL PROPANE DISTRIBUTION | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. RESIDENTIAL WATER HEATER RETENTION | | | | | | | | | |
| A. ACTUAL | 0 | 4,318 | 0 | 1,500 | 11,140 | 0 | 155 | 0 | 17,113 |
| B. ESTIMATED | 0 | 3,084 | 0 | 1,071 | 7,957 | 0 | 0 | 0 | 12,113 |
| C. TOTAL | 0 | 7,403 | 0 | 2,571 | 19,097 | 0 | 155 | 0 | 29,226 |
| 5. NG SPACE CONDITIONING FOR RESIDENTIAL HOMES | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. GAS SPACE CONDITIONING | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. EDUCATION | | | | | | | | | |
| A. ACTUAL | 0 | 894 | 210 | 5,871 | 0 | 0 | 158 | 0 | 7,133 |
| B. ESTIMATED | 0 | 638 | 150 | 4,193 | 0 | 0 | 0 | 0 | 4,982 |
| C. TOTAL | 0 | 1,532 | 360 | 10,064 | 0 | 0 | 158 | 0 | 12,115 |
| 8. COMMON COST | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL COSTS | 0 | 34,030 | 2,030 | 59,018 | 172,284 | 0 | 941 | 0 | 268,313 |

Exhibit No. _____
Docket No. 000002-EG
Chesapeake Utilities Corp.
(BAB-2)

| | |
|--|---|
| BEGINNING OF PERIOD CUMULATIVE INVESTMENT: | 0 |
| LESS: ACCUMULATED DEPRECIATION: | 0 |
| NET INVESTMENT | 0 |

[illegible]

CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH
FOR PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS PROJECTED

| DESCRIPTION | MONTH JAN | MONTH FEB | MONTH MAR | MONTH APR | MONTH MAY | MONTH JUN | MONTH JUL | MONTH AUG | MONTH SEP | MONTH OCT | MONTH NOV | MONTH DEC | TOTAL |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------|
| 1. HOME BUILDER PROGRAM | 2,640 | 15,857 | 27,510 | 18,005 | 17,103 | 4,001 | 26,773 | 15,916 | 15,916 | 15,916 | 15,916 | 15,916 | 191,470 |
| 2. RES. APPLIANCE REPLACEMENT | 1,209 | 3,737 | 5,925 | 2,452 | 5,200 | 2,151 | 100 | 2,946 | 2,946 | 2,946 | 2,946 | 2,946 | 35,502 |
| 3. RES PROPANE DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. RES WATER HEATER RETENTION | 222 | 458 | 260 | 5,878 | 315 | 0 | 0 | 996 | 996 | 996 | 996 | 996 | 12,115 |
| 5. NG SPACE CONDITIONING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. GAS SPACE CONDITIONING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. EDUCATION | 1,209 | 2,757 | 4,230 | 3,367 | 700 | 600 | 4,250 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 29,226 |
| 8. COMMON COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20. (INSERT NAME) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ALL PROGRAMS | 5,280 | 22,809 | 37,925 | 29,701 | 23,318 | 6,751 | 31,123 | 22,281 | 22,281 | 22,281 | 22,281 | 22,281 | 268,313 |
| LESS: | | | | | | | | | | | | | |
| BASE RATE RECOVERY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| NET RECOVERABLE | 5,280 | 22,809 | 37,925 | 29,701 | 23,318 | 6,751 | 31,123 | 22,281 | 22,281 | 22,281 | 22,281 | 22,281 | 268,313 |

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

| CONSERVATION REVS | MONTH JAN | MONTH FEB | MONTH MAR | MONTH APR | MONTH MAY | MONTH JUN | MONTH JUL | MONTH AUG | MONTH SEP | MONTH OCT | MONTH NOV | MONTH DEC | TOTAL |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| 1. RCS AUDIT FEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROG. REVS. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS. | (51,023) | (48,726) | (35,965) | (33,195) | (27,462) | (24,811) | (21,299) | (21,299) | (21,299) | (21,299) | (21,299) | (21,299) | (348,976) |
| 4. TOTAL REVENUES | (51,023) | (48,726) | (35,965) | (33,195) | (27,462) | (24,811) | (21,299) | (21,299) | (21,299) | (21,299) | (21,299) | (21,299) | (348,976) |
| 5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 7,712 | 92,539 |
| 6. CONSERV. REVS. APPLICABLE TO THE PERIOD | (43,311) | (41,014) | (28,253) | (25,484) | (19,751) | (17,100) | (13,587) | (13,587) | (13,587) | (13,587) | (13,587) | (13,587) | (256,436) |
| 7. CONSERV. EXPS. | 5,280 | 22,809 | 37,925 | 29,701 | 23,318 | 6,751 | 31,123 | 22,281 | 22,281 | 22,281 | 22,281 | 22,281 | 268,313 |
| 8. TRUE-UP THIS PERIOD | (38,031) | (18,205) | 9,672 | 4,218 | 3,568 | (10,348) | 17,535 | 8,694 | 8,694 | 8,694 | 8,694 | 8,694 | 11,876 |
| 9. INTER. PROVISION THIS PERIOD | 332 | 165 | 111 | 111 | 96 | 38 | 16 | 42 | 44 | 48 | 53 | 58 | 1,113 |
| 10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH | 92,539 | 47,128 | 21,377 | 23,448 | 20,065 | 16,016 | (2,005) | 7,834 | 8,858 | 9,884 | 10,914 | 11,950 | 92,539 |
| 11. PRIOR TRUE-UP COLLECTED OR (REFUNDED) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (7,712) | (92,539) |
| 12. TOTAL NET TRUE-UP | 47,128 | 21,377 | 23,448 | 20,065 | 16,016 | (2,005) | 7,834 | 8,858 | 9,884 | 10,914 | 11,950 | 12,990 | 12,990 |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR PERIOD: JANUARY 2000 THROUGH DECEMBER 2000
SEVEN MONTHS ACTUAL AND FIVE MONTHS PROJECTED

| INTEREST PROVISION | MONTH JAN | MONTH FEB | MONTH MAR | MONTH APR | MONTH MAY | MONTH JUN | MONTH JUL | MONTH AUG | MONTH SEP | MONTH OCT | MONTH NOV | MONTH DEC | TOTAL |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|
| 1. BEGINNING TRUE-UP | 92,539 | 47,128 | 21,377 | 23,448 | 20,065 | 16,016 | (2,005) | 7,834 | 8,858 | 9,884 | 10,914 | 11,950 | |
| 2. ENDING TRUE-UP BEFORE INTEREST | 46,796 | 21,212 | 23,337 | 19,954 | 15,921 | (2,043) | 7,818 | 8,816 | 9,840 | 10,866 | 11,897 | 12,932 | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | 139,335 | 68,340 | 44,714 | 43,402 | 35,985 | 13,973 | 5,813 | 16,651 | 18,699 | 20,750 | 22,811 | 24,882 | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | 69,668 | 34,170 | 22,357 | 21,701 | 17,993 | 6,986 | 2,907 | 8,325 | 9,349 | 10,375 | 11,405 | 12,441 | |
| 5. INTEREST RATE FIRST DAY OF REPORTING MONTH | 5.63% | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 5.60% | 5.60% | 5.60% | 5.60% | |
| 6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 5.80% | 5.60% | 5.60% | 5.60% | 5.60% | |
| 7. TOTAL (SUM LINES 5 & 6) | 11.43% | 11.60% | 11.87% | 12.25% | 12.75% | 13.15% | 13.08% | 12.10% | 11.21% | 11.21% | 11.21% | 11.21% | |
| 8. AVG. INTEREST RATE (LINE 7 TIMES 50%) | 5.72% | 5.80% | 5.94% | 6.13% | 6.38% | 6.58% | 6.54% | 6.05% | 5.60% | 5.60% | 5.60% | 5.60% | |
| 9. MONTHLY AVG INTEREST RATE | 0.48% | 0.48% | 0.49% | 0.51% | 0.53% | 0.55% | 0.55% | 0.50% | 0.47% | 0.47% | 0.47% | 0.47% | |
| 10. INTEREST PROVISION | 332 | 165 | 111 | 111 | 96 | 38 | 16 | 42 | 44 | 48 | 53 | 58 | 1,113 |

Schedule C-4
Page 1 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Residential Home Builder Program

Program Description:

This program is designed to increase the overall energy efficiency in the residential new construction market by promoting energy efficient natural gas appliances in residences that would qualify for the Company's residential rates. Incentives are offered in the form of gas piping and venting allowances to assist builders with gas appliance installation.

Allowances:

Conservation allowances are currently:

- \$275 Energy efficient natural gas water heater installation.
- \$275 Natural Gas home heating.
- \$75 Energy efficient natural gas range or dryer stub outlet.

Program Activity and Projections:

During the seven month period January, 2000 through July, 2000, 185 residences qualified under our home builder program. We estimate 132 new homes will qualify during the period August, 2000 through December, 2000.

Program Fiscal Expenditures:

For the seven month period January, 2000 through July, 2000 CUC incurred costs of \$111,888 for the Home Builder Program. For August, 2000 through December, 2000, costs are estimated to be \$79,582.

Schedule C-4
Page 2 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Residential Appliance Replacement Program

Program Description:

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. Incentives are offered in the form of allowances to assist in defraying the additional costs associated with the piping and venting of natural gas equipment.

Allowance:

Conservation allowance is currently:

- \$330.00 Energy Efficient Water Heater Installation
- \$330.00 Natural Gas Home Heating System
- \$ 50.00 Energy-efficient gas range
- \$ 50.00 Natural Gas Clothes Dryer

Program Activity and Projections:

During the seven month period January, 2000 through July, 2000, 38 residences qualified under our appliance replacement program. We estimate an additional 25 residences will qualify for incentives during the period August, 2000 through December, 2000.

Program Fiscal Expenditures:

For the seven month period January, 2000 through July, 2000, CUC incurred costs of \$20,774 for the Residential Appliance Replacement Program. During August, 2000 through December, 2000 costs are estimated to be \$14,728.

Schedule C-4
Page 3 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Residential Propane Distribution Program

Program Description:

The program is designed to promote the use of "gas" within developments that are built beyond the economic extension of the Company's existing natural gas infrastructure. The concept of installing an underground propane system, which includes distribution mains, service laterals and meter sets that are capable of supplying either propane or natural gas, is a viable method of encouraging installation of "gas" appliances in the residential subdivision at the time of construction. This program is designed to provide Builders and Developers a cash incentive to encourage the installation of "gas" appliances in the newly constructed house.

Allowances:

Conservation allowances are currently:

- \$275 Energy efficient natural gas water heater installation.
- \$275 Natural Gas home heating.
- \$75 Energy efficient natural gas range or dryer stub outlet.

Program Activity and Projections:

There has been no activity in this program to date. No activity is projected for the remainder of 2000.

Program Fiscal Expenditures:

There has been no activity in this program to date.

Schedule C-4
Page 4 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Conservation Education Program

Program Description:

The objective of this program is to teach adults and young people conservation measures designed to reduce energy consumption and consequently reduce their family's utility bill.

Program Activity and Projections:

Over the next several months we intend to supply conservation education materials to schools in our service area.

Program Fiscal Expenditures:

During the seven month period January, 2000 through July, 2000, CUC incurred program costs of \$7,133 for this program. For August, 2000 through December, 2000, expenditures are estimated to be \$4,982 for this program.

Schedule C-4
Page 5 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Natural Gas Space Conditioning for Residential Homes Program

Program Description:

The program is intended to encourage the use of energy efficient natural gas air conditioning products in residential homes. The program is designed to offer a \$1200 per unit allowance to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and its installation.

Program Activity and Projections:

For the seven month period January, 2000 through July, 2000, CUC paid no allowances on this program. No activity is projected in this program for the remainder of 2000.

Program Fiscal Expenditures:

For the seven month period January, 2000 through July, 2000, CUC incurred no cost for the Natural Gas Space Conditioning Program.

Schedule C-4
Page 6 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:

Gas Space Conditioning Program

Program Description:

The program is intended to encourage the use of energy efficient natural gas air conditioning products to non-residential customers. The program provides an allowance of \$50 per ton of natural gas space conditioning up to a maximum of 500 tons per system, to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and installation.

Program Activity and Projections:

For the seven month period January, 2000 through July, 2000, CUC paid no allowances on this program. No activity is projected for the remainder of 2000.

Program Fiscal Expenditures:

For the seven month period January, 2000 through July, 2000, CUC incurred no costs for the Natural Gas Space Conditioning Program.

Schedule C-4
Page 7 of 7

CHESAPEAKE UTILITIES CORPORATION
Program Description and Progress

Program Title:
Residential Water Heater Retention Program

Program Description:

This program is offered to existing customers and dealers to encourage the continued use of natural gas in the home and avoid costly abandonment activities by the Company. The water heater is not only the primary natural gas cost savings appliance within the homes, but it is also the anchor natural gas load within the home. As an incentive to continue to provide substantial benefits to the customer and utilize our resources effectively, this program offers a cash payment to the customer and dealer.

Allowances:

Conservation allowances are currently:

\$100 Energy efficient natural gas water heater installation.
\$ 50 Dealer

Program Activity and Projections:

For the seven month period January, 2000 through July, 2000, CUC paid allowances on 65 water heaters. We estimate we will pay allowances on 45 additional water heaters during the period of August, 2000 through December, 2000.

Program Fiscal Expenditures:

For the seven month period January, 2000 through July, 2000, CUC incurred program costs of \$17,113 for this program. For August, 2000 through December, 2000, expenditures totaling \$12,113 are anticipated.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2001 THROUGH DECEMBER 2001

| | |
|---|-----------|
| 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) | 1,157,640 |
| 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11) | 0 |
| 3. TOTAL (LINE 1 AND LINE 2) | 1,157,640 |

| RATE SCHEDULE | BILLS | THERMS | CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL CUST. & ENGY CHG REVENUE | ECCR REVENUES | ECCR AS % OF TOTAL REVENUES | DOLLARS THERMS | TAX FACTOR | CONSERV FACTOR |
|---------------------|---------|------------|--------------------|-----------------------------|---|------------------|-----------------------------------|-------------------|---------------|-------------------|
| RESIDENTIAL | 440,782 | 10,507,230 | 3,526,256 | 3,521,183 | 7,047,439 | 560,495 | 7.95317% | 0.05334 | 1.00503 | 0.05361 |
| COMMERCIAL SMALL | 36,756 | 11,711,350 | 551,340 | 2,519,463 | 3,070,803 | 244,226 | 7.95317% | 0.02085 | 1.00503 | 0.02096 |
| COMM. LGE VOL | 10,696 | 24,459,190 | 481,320 | 3,784,815 | 4,266,135 | 339,293 | 7.95317% | 0.01387 | 1.00503 | 0.01394 |
| FIRM TRANSPORTATION | 96 | 994,560 | 17,424 | 153,898 | 171,322 | 13,625 | 7.95317% | 0.01370 | 1.00503 | 0.01377 |
| TOTAL | 488,330 | 47,872,330 | 4,576,340 | 9,979,359 | 14,555,699 | 1,157,638 | | | | |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(RLS-1)
PAGE 1 OF 17

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 000002-EG EXHIBIT NO. 10

COMPANY/ Smith (Robert)

WITNESS:

DATE: 11-20-00

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
JANUARY 2000 THROUGH DECEMBER 2000

| PROGRAM | JAN 2001 | FEB 2001 | MAR 2001 | APR 2001 | MAY 2001 | JUN 2001 | JUL 2001 | AUG 2001 | SEP 2001 | OCT 2001 | NOV 2001 | DEC 2001 | TOTAL |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| 1 Full House Res. New Construction | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 35,585 | 427,020 |
| 2 Resid. Appliance Replacement | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 8,335 | 78,020 |
| 3 Conservation Education | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 15,600 |
| 4 Space Conditioning | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 24,000 |
| 5 Residential Conservation Service | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 15,600 |
| 6 Residential Appliance Retention | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 8,650 | 103,800 |
| 10 Commercial Conservation | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 15,600 |
| 13 Res. Service Reactivation | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 24,000 |
| 14 Common | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 456,000 |
| TOTAL ALL PROGRAMS | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 96,470 | 1,157,640 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(RLS-2)
PAGE 2 OF 17

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2001 THROUGH DECEMBER 2001

| PROGRAM | CAPITAL INVEST | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISE | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|------------------------------------|-------------------|-----------------------|-------------------------|-------------|-------------|---------------------|------------|------------|---------------|
| 1 Full House Res. New Construction | 0 | 0 | 0 | 0 | 427,020 | 0 | 0 | 0 | 427,020 |
| 2 Resid. Appliance Replacement | 0 | 0 | 0 | 0 | 76,020 | 0 | 0 | 0 | 76,020 |
| 3 Conservation Education | 0 | 0 | 15,600 | 0 | 0 | 0 | 0 | 0 | 15,600 |
| 4 Space Conditioning | 0 | 0 | 0 | 0 | 24,000 | 0 | 0 | 0 | 24,000 |
| 5 Residential Conservation Service | 0 | 0 | 10,200 | 0 | 0 | 0 | 0 | 5,400 | 15,600 |
| 6 Residential Appliance Retention | 0 | 0 | 0 | 0 | 103,800 | 0 | 0 | 0 | 103,800 |
| 10 Commercial Conservation | 0 | 0 | 10,200 | 0 | 0 | 0 | 0 | 5,400 | 15,600 |
| 13 Res. Service Reactivation | 0 | 0 | 0 | 0 | 24,000 | 0 | 0 | 0 | 24,000 |
| 14 Common | 0 | 136,500 | 13,600 | 247,100 | 0 | 3,600 | 41,100 | 14,100 | 456,000 |
| PROGRAM COSTS | 0 | 136,500 | 49,600 | 247,100 | 654,840 | 3,600 | 41,100 | 24,900 | 1,157,640 |

EXHIBIT NO. _____
DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(RLS-2)
PAGE 3 OF 17

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
SEPTEMBER 2000 THROUGH DECEMBER 2000

| PROGRAM | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|------------------------------------|-------------------|----------------------|------------------------|--------|------------|---------------------|---------|-------|---------|
| 1 Full House Res. New Construction | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 108,992 | 0 | 0 | 0 | 108,992 |
| C. TOTAL | 0 | 0 | 0 | 0 | 108,992 | 0 | 0 | 0 | 108,992 |
| 2 Resid. Appliance Replacement | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 16,680 | 0 | 0 | 0 | 16,680 |
| C. TOTAL | 0 | 0 | 0 | 0 | 16,680 | 0 | 0 | 0 | 16,680 |
| 3 Conservation Education | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 5,132 | 0 | 0 | 0 | 0 | 0 | 5,132 |
| C. TOTAL | 0 | 0 | 5,132 | 0 | 0 | 0 | 0 | 0 | 5,132 |
| 4 Space Conditioning | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 7,700 | 0 | 0 | 0 | 7,700 |
| C. TOTAL | 0 | 0 | 0 | 0 | 7,700 | 0 | 0 | 0 | 7,700 |
| 5 Residential Conservation Service | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 3,336 | 0 | 0 | 0 | 0 | 1,796 | 5,132 |
| C. TOTAL | 0 | 0 | 3,336 | 0 | 0 | 0 | 0 | 1,796 | 5,132 |
| 6 Residential Appliance Retention | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 9,492 | 0 | 0 | 0 | 9,492 |
| C. TOTAL | 0 | 0 | 0 | 0 | 9,492 | 0 | 0 | 0 | 9,492 |
| SUB-TOTAL | 0 | 0 | 8,468 | 0 | 142,864 | 0 | 0 | 1,796 | 153,128 |

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
SEPTEMBER 2000 THROUGH DECEMBER 2000

| PROGRAM NAME | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|------------------------------|-------------------|----------------------|------------------------|--------|------------|---------------------|---------|-------|---------|
| SUB-TOTAL - PREVIOUS PAGE | 0 | 0 | 8,468 | 0 | 142,864 | 0 | 0 | 1,796 | 153,128 |
| 10 Commercial Conservation | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 3,336 | 0 | 0 | 0 | 0 | 1,796 | 5,132 |
| C. TOTAL | 0 | 0 | 3,336 | 0 | 0 | 0 | 0 | 1,796 | 5,132 |
| 13 Res. Service Reactivation | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 7,700 | 0 | 0 | 0 | 7,700 |
| C. TOTAL | 0 | 0 | 0 | 0 | 7,700 | 0 | 0 | 0 | 7,700 |
| 14 Common | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 45,582 | 4,560 | 82,367 | 0 | 1,200 | 13,678 | 4,561 | 151,948 |
| C. TOTAL | 0 | 45,582 | 4,560 | 82,367 | 0 | 1,200 | 13,678 | 4,561 | 151,948 |
| TOTAL | 0 | 45,582 | 18,364 | 82,367 | 150,564 | 1,200 | 13,678 | 8,153 | 317,908 |

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CONSERVATION PROGRAM COSTS BY PROGRAM
ACTUAL/ESTIMATED
SEPTEMBER 2000 THROUGH DECEMBER 2000

| PROGRAM NAME | ACTUAL | | | | | | | | PROJECTION | | | | TOTAL |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| | JAN 2000 | FEB 2000 | MAR 2000 | APR 2000 | MAY 2000 | JUN 2000 | JUL 2000 | AUG 2000 | SEP 2000 | OCT 2000 | NOV 2000 | DEC 2000 | |
| Full House Res. New Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,248 | 27,248 | 27,248 | 27,248 | 108,992 |
| Resid. Appliance Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,170 | 4,170 | 4,170 | 4,170 | 16,680 |
| Conservation Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,283 | 1,283 | 1,283 | 1,283 | 5,132 |
| Space Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,925 | 1,925 | 1,925 | 1,925 | 7,700 |
| Residential Conservation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,283 | 1,283 | 1,283 | 1,283 | 5,132 |
| Residential Appliance Retention | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,373 | 2,373 | 2,373 | 2,373 | 9,492 |
| Commercial Conservation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,283 | 1,283 | 1,283 | 1,283 | 5,132 |
| Res. Service Reactivation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,925 | 1,925 | 1,925 | 1,925 | 7,700 |
| Common | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,987 | 37,987 | 37,987 | 37,987 | 151,948 |
| TOTAL ALL PROGRAMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,477 | 79,477 | 79,477 | 79,477 | 317,908 |

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PAGE 8 OF 17

ENERGY CONSERVATION ADJUSTMENT
SEPTEMBER 2000 THROUGH DECEMBER 2000

| | ACTUAL | | | | | | | | PROJECTION | | | | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| | JAN 2000 | FEB 2000 | MAR 2000 | APR 2000 | MAY 2000 | JUN 2000 | JUL 2000 | AUG 2000 | SEP 2000 | OCT 2000 | NOV 2000 | DEC 2000 | |
| CONSERVATION REVS. | | | | | | | | | | | | | |
| RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. OTHER PROG. REV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONSERV. ADJ. REV. (NET OF REV. TAXES) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,477 | 79,477 | 79,477 | 79,477 | 317,908 |
| TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,477 | 79,477 | 79,477 | 79,477 | 317,908 |
| PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONSERVATION REVS. APPLIC. TO PERIOD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,477 | 79,477 | 79,477 | 79,477 | 317,908 |
| CONSERVATION EXPS. (FORM C-3, PAGE 3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,477 | 79,477 | 79,477 | 79,477 | 317,908 |
| TRUE-UP THIS PERIOD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INTEREST THIS PERIOD (C-3, PAGE 5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRUE-UP & INT. BEG. OF MONTH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PRIOR TRUE-UP COLLECT./ (REFUND.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| END OF PERIOD TOTAL NET TRUE-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
SEPTEMBER 2000 THROUGH DECEMBER 2000

| | ACTUAL | | | | | | | | PROJECTION | | | | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| | JAN 2001 | FEB 2001 | MAR 2001 | APR 2001 | MAY 2001 | JUN 2001 | JUL 2001 | AUG 2001 | SEP 2001 | OCT 2001 | NOV 2001 | DEC 2001 | |
| INTEREST PROVISION | | | | | | | | | | | | | |
| BEGINNING TRUE-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| END. T-UP BEFORE INT. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOT. BEG. & END. T-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| AVERAGE TRUE-UP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| INT. RATE-FIRST DAY OF REPORTING BUS. MTH | 5.60% | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | |
| INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH | 5.80% | 5.80% | 6.07% | 6.18% | 6.57% | 6.58% | 6.50% | 6.48% | 6.48% | 6.48% | 6.48% | 6.48% | |
| TOTAL | 11.40% | 11.80% | 11.87% | 12.25% | 12.75% | 13.15% | 13.08% | 12.98% | 12.96% | 12.96% | 12.96% | 12.96% | |
| AVG INTEREST RATE | 5.70% | 5.80% | 5.94% | 6.13% | 6.38% | 6.58% | 6.54% | 6.49% | 6.48% | 6.48% | 6.48% | 6.48% | |
| MONTHLY AVG. RATE | 0.48% | 0.48% | 0.49% | 0.51% | 0.53% | 0.55% | 0.55% | 0.54% | 0.54% | 0.54% | 0.54% | 0.54% | |
| INTEREST PROVISION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 1 OF 9**

1. Full House Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Service Program
6. Commercial Conservation Service Program
7. Conservation Education Program
8. Space Conditioning Program

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(RLS-1)
PAGE 9 OF 17**

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 2 OF 9**

PROGRAM TITLE:

Full House Residential New Construction Program

PROGRAM DESCRIPTION:

This program is designed to increase the overall energy efficiency in the residential single- and multi-family new construction market by promoting energy-efficient natural gas appliances. The program offers builders and developers incentives in the form of cash allowances to defray the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

PROGRAM ALLOWANCES:

| | |
|-------------------------|-------|
| Furnace or Hydro heater | \$300 |
| Water Heater | \$300 |
| Range | \$ 85 |
| Dryer | \$ 85 |

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 672 homes will be connected to its system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$427,020.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 3 OF 9**

PROGRAM TITLE:

Residential Appliance Replacement Program

PROGRAM DESCRIPTION:

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy-efficient natural gas appliances. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

PROGRAM ALLOWANCES:

| | |
|-------------------------|-------|
| Furnace or Hydro heater | \$330 |
| Water Heater | \$330 |
| Range | \$ 50 |
| Dryer | \$ 50 |

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 315 natural gas appliances will be connected (i.e. 30 furnaces or hydro heaters, 185 water heaters, 50 ranges and 50 dryers).to its system.

PROGRAM EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$76,020.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 4 OF 9**

PROGRAM TITLE:

Residential Appliance Retention Program

PROGRAM DESCRIPTION:

This program is designed to promote the retention of energy-efficient appliances for current natural gas customers. The program offers allowances to customers to assist in defraying the cost of purchasing and installing more expensive energy-efficient appliances.

PROGRAM ALLOWANCES:

Water Heater \$350

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 297 water heaters will be connected to its system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$103,800.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
(RLS-1)
PAGE 12 OF 17**

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 5 OF 9**

PROGRAM TITLE:

Residential Service Reactivation Program

PROGRAM DESCRIPTION:

This program is designed to encourage the reactivation of existing residential service lines that are scheduled to be cut-off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and the installation of energy-efficient natural gas appliances.

PROGRAM ALLOWANCES:

Service Reactivation (the installation of a water heater is required) \$350

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 69 water heaters will be connected to its system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$24,000.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND SUMMARY**

**SCHEDULE C-5
PAGE 6 OF 9**

PROGRAM TITLE:

Residential Conservation Service Program

PROGRAM DESCRIPTION:

This program is designed to assist residential customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001; FPUC estimates that 85 residential customers will participate in this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$15,600.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 7 OF 9**

PROGRAM TITLE:

Commercial Conservation Service Program

PROGRAM DESCRIPTION:

This program is designed to assist commercial customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 12 commercial customers will participate in this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$15,600.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. There is insufficient history to discuss this program's progress at this time.

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FLORIDA PUBLIC UTILITIES CO.
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PAGE 15 OF 17**

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 8 OF 9**

PROGRAM TITLE:

Conservation Education Program

PROGRAM DESCRIPTION:

The purpose of this program is to teach adult and young people about conservation measures designed to reduce energy consumption and consequently reduce their utility bills.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 25 adult and youth presentations with 750 participants will result from this program.

PROGRAM FISCAL EXPENDITURES:

During this twelve-month period of January to December 2001, FPUC estimates expenses of \$15,600.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
PAGE 9 OF 9**

PROGRAM TITLE:

Space Conditioning Program

PROGRAM DESCRIPTION:

This program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for higher initial costs of natural gas space conditioning equipment and the associated installation costs. This program also reduces summer as well as winter peak demand and contributes to the conservation of kwh/kwd consumption.

PROGRAM ALLOWANCES:

| | |
|-----------------|---|
| Residential | \$1200 (For Robur model or equivalent unit) |
| Non-Residential | \$ 50 per ton |

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2001, FPUC estimates that 10 customer projects will utilize this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2001, FPUC estimates expenses of \$24,000.

PROGRAM PROGRESS SUMMARY:

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. There is insufficient history to discuss this program's progress at this time.

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DOCKET NO. 000002-EG
FLORIDA PUBLIC UTILITIES CO.
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SCHEDULE CT-1

COMPANY: PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
Exhibit No. _____
Docket No. 000002-EG
JBC-1

ADJUSTED NET TRUE-UP
APRIL 1999 THROUGH DECEMBER 1999

END OF PERIOD NET TRUE-UP

| | | |
|-----------|----------|----------|
| PRINCIPAL | (2,371) | |
| INTEREST | (25,634) | (28,005) |

LESS PROJECTED TRUE-UP *

| | | |
|-----------|-----------|-----------|
| PRINCIPAL | (278,983) | |
| INTEREST | (22,497) | (301,480) |

ADJUSTED NET TRUE-UP 273,475

() REFLECTS OVER-RECOVERY

* 5 MONTHS ACTUAL AND 4 MONTHS PROJECTED

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 000002-EG EXHIBIT NO. 11

COMPANY/

WITNESS: Lalduell

DATE 11-30-00

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED
APRIL 1999 THROUGH DECEMBER 1999

| | ACTUAL | PROJECTED* | DIFFERENCE |
|---|-------------|-------------|------------|
| CAPITAL INVESTMENT | 0 | 0 | 0 |
| PAYROLL & BENEFITS | 540,462 | 540,202 | 260 |
| MATERIALS & SUPPLIES | 4,896 | 8,895 | (3,999) |
| ADVERTISING | 717,317 | 893,643 | (176,326) |
| INCENTIVES | 4,070,757 | 3,988,080 | 82,677 |
| OUTSIDE SERVICES | 325,685 | 32,096 | 293,589 |
| VEHICLES | (4,861) | 12,691 | (17,552) |
| OTHER | 81,337 | 37,968 | 43,369 |
| SUB-TOTAL | 5,735,593 | 5,513,574 | 222,019 |
| PROGRAM REVENUES | 0 | 0 | 0 |
| TOTAL PROGRAM COSTS | 5,735,593 | 5,513,574 | 222,019 |
| LESS: | | | |
| PAYROLL ADJUSTMENTS | 0 | 0 | 0 |
| AMOUNTS INCLUDED IN RATE BASE | 0 | 0 | 0 |
| CONSERVATION REVENUES APPLICABLE TO THE PERIOD | (5,737,964) | (5,792,557) | 54,593 |
| ROUNDING ADJUSTMENT | 0 | 0 | 0 |
| TRUE-UP BEFORE INTEREST | (2,371) | (278,983) | 276,612 |
| INTEREST PROVISION | (25,634) | (22,497) | (3,137) |
| END OF PERIOD TRUE-UP | (28,005) | (301,480) | 273,475 |

() REFLECTS OVER-RECOVERY

* 5 MONTHS ACTUAL AND 4 MONTHS PROJECTED

SCHEDULE CT-2

PAGE 2 OF 3

COMPANY: PEOPLES GAS SYSTEM
 EXCEPT WEST FLORIDA REGION
 Exhibit No. _____
 Docket No. 000002-EG
 JBC-1

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
 APRIL 1999 THROUGH DECEMBER 1999

| PROGRAM NAME | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTIS. | INCENTIV. | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--------------------------------------|-----------------------|-------------------------|----------------|------------------|---------------------|----------------|---------------|------------------|
| PROGRAM 1: RESIDENTIAL HM BUILDER | 0 | 0 | 0 | 3,255,663 | 0 | 0 | 0 | 3,255,663 |
| PROGRAM 2: ENERGY AUDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: WATER HEATER LOAD RET | 0 | 0 | 0 | 156,355 | 0 | 0 | 0 | 156,355 |
| PROGRAM 4: OIL HEATER REPLACEMENT | 0 | 0 | 0 | 7,260 | 0 | 0 | 0 | 7,260 |
| PROGRAM 5: SM PKG COGENERATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: COMM ELECTRIC REPLACEMENT | 0 | 0 | 0 | 74,865 | 0 | 0 | 0 | 74,865 |
| PROGRAM 7: RES ELECTRIC REPLACEMENT | 0 | 0 | 0 | 520,645 | 0 | 0 | 0 | 520,645 |
| PROGRAM 8: COMMON COSTS | 540,462 | 4,896 | 717,317 | 0 | 325,685 | (4,861) | 81,337 | 1,664,836 |
| PROGRAM 9: GAS SPACE COND. | 0 | 0 | 0 | 55,969 | 0 | 0 | 0 | 55,969 |
| PROGRAM 10: MONITORING & RESEARCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 540,462 | 4,896 | 717,317 | 4,070,757 | 325,685 | (4,861) | 81,337 | 5,735,593 |

COMPANY: PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
Exhibit No. _____
Docket No. 000002-EG
JBC-1

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
APRIL 1999 THROUGH DECEMBER 1999

| | PROGRAM NAME | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTIS. | INCENTIV. | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|-------------|---------------------------|-----------------------|-------------------------|-----------|-----------|---------------------|----------|--------|----------|
| PROGRAM 1: | RESIDENTIAL HM BUILDER | 0 | 0 | 0 | 4,308 | 0 | 0 | 0 | 4,308 |
| PROGRAM 2: | ENERGY AUDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: | WATER HEATER LOAD RET | 0 | 0 | 0 | (8,025) | 0 | 0 | 0 | (8,025) |
| PROGRAM 4: | OIL HEATER REPLACEMENT | 0 | 0 | 0 | (16,370) | 0 | 0 | 0 | (16,370) |
| PROGRAM 5: | SM PKG COGENERATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | COMM ELECTRIC REPLACEMENT | 0 | 0 | 0 | (14,080) | 0 | 0 | 0 | (14,080) |
| PROGRAM 7: | RES ELECTRIC REPLACEMENT | 0 | 0 | 0 | 109,657 | 0 | 0 | 0 | 109,657 |
| PROGRAM 8: | COMMON COSTS | 260 | (3,999) | (176,326) | 0 | 293,589 | (17,552) | 43,369 | 139,342 |
| PROGRAM 9: | GAS SPACE COND. | 0 | 0 | 0 | 7,187 | 0 | 0 | 0 | 7,187 |
| PROGRAM 10: | MONITORING & RESEARCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | TOTAL OF ALL PROGRAMS | 260 | (3,999) | (176,326) | 82,677 | 293,589 | (17,552) | 43,369 | 222,019 |

() REFELCTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

SCHEDULE CT-3

PAGE 1 OF 3

COMPANY: PEOPLES GAS SYSTEM

EXCEPT WEST FLORIDA REGION

Exhibit No. _____

Docket No. 000002-EG

JBC-1

**ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH
APRIL 1999 THROUGH DECEMBER 1999**

| EXPENSES: | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | TOTAL |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| PROGRAM 1: | 501,650 | 231,275 | 327,235 | 198,036 | 326,495 | 289,865 | 616,035 | 237,125 | 527,947 | 3,255,663 |
| PROGRAM 2: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: | 17,900 | 15,680 | 18,800 | 16,800 | 15,200 | 15,100 | 17,375 | 24,000 | 15,500 | 156,355 |
| PROGRAM 4: | 990 | 1,320 | 330 | 330 | 660 | 990 | 0 | 330 | 2,310 | 7,260 |
| PROGRAM 5: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | 12,920 | 7,010 | 645 | 13,400 | 6,970 | 6,160 | 10,240 | 7,720 | 9,800 | 74,865 |
| PROGRAM 7: | 44,680 | 33,198 | 37,575 | 30,035 | 25,500 | 41,355 | 16,327 | 32,460 | 259,515 | 520,645 |
| PROGRAM 8: | 118,080 | 98,600 | 144,483 | 126,717 | 114,549 | 170,743 | 113,435 | 159,295 | 618,934 | 1,664,836 |
| PROGRAM 9: | 0 | 15,000 | 0 | 0 | 450 | 15,000 | 0 | 16,125 | 9,394 | 55,969 |
| PROGRAM 10: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 696,220 | 402,083 | 529,068 | 385,318 | 489,824 | 539,213 | 773,412 | 477,055 | 1,443,400 | 5,735,593 |
| LESS AMOUNT INCLUDED IN RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECOVERABLE CONSERVATION EXPENSES | 696,220 | 402,083 | 529,068 | 385,318 | 489,824 | 539,213 | 773,412 | 477,055 | 1,443,400 | 5,735,593 |

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| CONSERVATION REVENUES | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|
| 1. RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROGRAM REVS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS | (719,459) | (593,135) | (558,430) | (535,676) | (502,890) | (513,225) | (541,070) | (570,822) | (756,802) | (5,291,509) |
| 4. TOTAL REVENUES | (719,459) | (593,135) | (558,430) | (535,676) | (502,890) | (513,225) | (541,070) | (570,822) | (756,802) | (5,291,509) |
| 5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD | (49,606) | (49,606) | (49,606) | (49,606) | (49,606) | (49,606) | (49,606) | (49,606) | (49,606) | (446,455) |
| 6. CONSERVATION REVS APPLICABLE TO THE PERIOD | (769,065) | (642,741) | (608,036) | (585,282) | (552,496) | (562,831) | (590,676) | (620,428) | (806,408) | (5,737,964) |
| 7. CONSERVATION EXPS (FROM CT-3, PAGE 1) | 696,220 | 402,083 | 529,068 | 385,318 | 489,824 | 539,213 | 773,412 | 477,055 | 1,443,400 | 5,735,593 |
| 8. TRUE-UP THIS PERIOD | (72,845) | (240,658) | (78,968) | (199,964) | (62,673) | (23,618) | 182,735 | (143,373) | 636,992 | (2,371) |
| 9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3) | (1,848) | (2,280) | (2,803) | (3,266) | (3,722) | (3,781) | (3,220) | (2,997) | (1,717) | (25,634) |
| 10 TRUE-UP & INTER. PROV. BEGINNING OF MONTH | (446,455) | (471,541) | (664,873) | (697,038) | (850,662) | (867,450) | (845,243) | (616,122) | (712,886) | |
| 11 PRIOR TRUE-UP COLLECTED/(REFUNDED) | 49,606 | 49,606 | 49,606 | 49,606 | 49,606 | 49,606 | 49,606 | 49,606 | 49,606 | |
| 12 TOTAL NET TRUE-UP (SUM LINES 8+9+10+11) | (471,541) | (664,873) | (697,038) | (850,662) | (867,450) | (845,243) | (616,122) | (712,886) | (28,005) | (28,005) |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| INTEREST PROVISION | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|----------|
| 1. BEGINNING TRUE-UP | (446,455) | (471,541) | (664,873) | (697,038) | (850,662) | (867,450) | (845,243) | (616,122) | (712,886) | |
| 2. ENDING TRUE-UP BEFORE INTEREST | (469,694) | (662,593) | (694,235) | (847,396) | (863,728) | (841,462) | (612,902) | (709,889) | (26,288) | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | (916,149) | (1,134,134) | (1,359,108) | (1,544,434) | (1,714,390) | (1,708,912) | (1,458,145) | (1,326,010) | (739,174) | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | (458,074) | (567,067) | (679,554) | (772,217) | (857,195) | (854,456) | (729,072) | (663,005) | (369,587) | |
| 5. INTER. RATE - 1ST DAY OF REPORTING MONTH | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | |
| 6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | 5.600% | |
| 7. TOTAL (SUM LINES 5 & 6) | 9.680% | 9.650% | 9.900% | 10.150% | 10.420% | 10.620% | 10.600% | 10.850% | 11.150% | |
| 8. AVG INTEREST RATE (LINE 7 TIMES 50%) | 4.840% | 4.825% | 4.950% | 5.075% | 5.210% | 5.310% | 5.300% | 5.425% | 5.575% | |
| 9. MONTHLY AVG INTEREST RATE | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.452% | 0.465% | |
| 10 INTEREST PROVISION (LINE 4 TIMES LINE 9) | (1,848) | (2,280) | (2,803) | (3,266) | (3,722) | (3,781) | (3,220) | (2,997) | (1,717) | (25,634) |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION

Exhibit No.

Docket No.

000002-EG

JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Single Family Residential Home Builder Program

Description:

This program is designed to increase the number of high priority natural gas customers in the new residential construction market. The Company offers incentives in the form of gas appliance piping and venting allowances to assist builders in defraying the additional cost associated with the installation of gas appliances.

Program Allowances:

| | |
|-----------------------|-------|
| Gas Water Heater..... | \$250 |
| Gas Furnace..... | \$250 |
| Gas Range..... | \$85 |
| Gas Dryer..... | \$85 |

Program Summary

New Home Goal:

6,066

New Homes Connected:

6,073

Variance:

(7)

Percent of Goal:

100.1%

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-------------|
| Projected Cost: | \$3,251,355 |
| Actual Cost: | \$3,255,663 |
| Variance: | (\$4,308) |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION

Exhibit No.

Docket No. 000002-EG

JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Residential Conservation Service Program

Description:

This program is designed to assist our residential customers in conserving all forms of energy consumption. Peoples has had contractual arrangements with private contractors to perform Class "A", Walk-Through and Mini-Walk Through Audits.

Customer Audit Charges:

| | |
|-------------------------------|-----------|
| Class "A" Audit..... | \$15 |
| Walk-Through Audit..... | No Charge |
| Mini-Walk Through Audit | No Charge |

Program Summary

Program Goal:

0

Program Accomplishments:

0

Variance:

0

Percent of Goal:

0.0%

The Company has not had a request for an energy audit during this period.

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----|
| Projected Cost: | \$0 |
| Actual Cost: | \$0 |
| Variance: | \$0 |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION

Exhibit No.

Docket No.

000002-EG

JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Water Heater Load Retention Program

Description:

This program is designed to discourage current natural gas customers from changing to electricity. The program offers allowances to customers to assist in defraying the cost of more expensive energy efficient appliances.

Program Allowances:

Energy Efficient Gas Water Heater.....

\$100

Program Summary

Goals:

1,644

Actual:

1,564

Variance:

80

Percent of Goal:

95.1%

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----------|
| Projected Cost: | \$164,380 |
| Actual Cost: | \$156,355 |
| Variance: | \$8,025 |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION

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Docket No. 000002-EG

JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Replacement of Oil Heating Program

Description:

This program is designed to encourage customers to convert their existing Oil Burning Heating system to energy efficient natural gas heating so as to discourage those customers from switching to less costly resistance strip heating. The program offers allowances to defray the additional cost of installing gas appliances.

Program Allowances:

Energy Efficient Gas Furnaces..... \$330

Program Summary

| | |
|------------------|-------|
| Goals: | 72 |
| Actual: | 22 |
| Variance: | 50 |
| Percent of Goal: | 30.7% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|----------|
| Projected Cost: | \$23,630 |
| Actual Cost: | \$7,260 |
| Variance: | \$16,370 |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
Exhibit No. _____
Docket No. 000002-EG
JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Small Package Cogeneration Program

Description:

This program is designed to promote the direct use of natural gas to generate on-site power and utilize the waste heat for on-site heating, cooling and water heating requirements for commercial and industrial applications. A cogeneration feasibility audit will be made available to commercial and industrial customers interested in workshops. Direct mail and personal contacts will be used to promote the cogeneration computer audit program and to assist Peoples customers in completing forms for the computer audit.

Program Summary

| | |
|-------------------------|------|
| Goals: | 0 |
| Actual: | 0 |
| Variance: | 0 |
| Percent of Goal: | 0.0% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|------------------------|------------|
| Projected Cost: | \$0 |
| Actual Cost: | \$0 |
| Variance: | \$0 |

COMPANY:

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Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Commercial Electric Replacement Program

Description:

This program is designed to encourage the replacement of electric resistance appliances in commercial establishments by offering piping and venting allowances to defray the additional cost of installing natural gas equipment.

Program Allowances:

For every KW Displaced (KWD) \$40

Each customer will be allowed a maximum of 100 KWD deferred on: \$4,000

Program Summary

Program Goal:

Projected KWD displaced this period

2,224

Actual KWD displaced this period

1,872

Variance:

352

Percent of Goal:

84.2%

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|----------|
| Projected Cost: | \$88,945 |
| Actual Cost: | \$74,865 |
| Variance: | \$14,080 |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
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Docket No. 000002-EG
JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Residential Electric Replacement Program

Description:

This program is designed to encourage the replacement of electric resistance appliances in the residential market by offering piping and venting allowances to defray the additional cost of installing energy efficient natural gas appliances.

Program Allowances:

| | |
|-----------------------------|-------|
| Natural Gas Water Heat..... | \$440 |
| Natural Gas Furnace..... | \$440 |
| Natural Gas Range..... | \$75 |
| Natural Gas Dryer..... | \$75 |
| Natural Gas Space Heat..... | \$65 |

Program Summary

Program Goal:

668

Program Accomplishments:

847

Variance:

(178)

Percent of Goal:

126.7%

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-------------|
| Projected Cost: | \$410,988 |
| Actual Cost: | \$520,645 |
| Variance: | (\$109,657) |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
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Docket No. 000002-EG
JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Energy Conservation Common Cost

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-------------|
| Projected Cost: | \$1,525,494 |
| Actual Cost: | \$1,664,836 |
| Variance: | (\$139,342) |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION

Exhibit No.

Docket No.

000002-EG

JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Gas Space Conditioning Program

Description:

This program is designed to convert on-main customers from electric space conditioning equipment to energy efficient natural gas space conditioning. The program offers piping and venting allowances to reduce the generally higher cost of installing gas space conditioning equipment. This program would also reduce summer as well as winter peak demand and contribute to the conservation of KWH / KWD consumption.

Program Allowance:

Each customer is allowed 100 tons maximum paid allowance/installation at:

\$150 /ton

Program Summary

Goals:

325

Actual:

373

Variance:

(48)

Percent of Goal:

114.7%

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----------|
| Projected Cost: | \$48,782 |
| Actual Cost: | \$55,969 |
| Variance: | (\$7,187) |

COMPANY:

PEOPLES GAS SYSTEM
EXCEPT WEST FLORIDA REGION
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JBC-1

Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Program Monitoring, Evaluation and Reaserch Demonstration

Program Summary:

The projected costs and benefits of Peoples' energy conservation programs will be affected not only by the numbers of participating customers and the extent of their participation, but also by the assumptions used in estimating costs and savings to be derived from the programs.

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----|
| Projected Cost: | \$0 |
| Actual Cost: | \$0 |
| Variance: | \$0 |

SCHEDULE CT-1

COMPANY: PEOPLES GAS SYSTEM

WEST FLORIDA REGION

Exhibit No.

Docket No. 000002-EG

JBC-2

**ADJUSTED NET TRUE-UP
APRIL 1999 THROUGH DECEMBER 1999**

END OF PERIOD NET TRUE-UP

| | | |
|------------------|----------------|----------------|
| PRINCIPAL | 272,514 | |
| INTEREST | (1,816) | 270,698 |

LESS PROJECTED TRUE-UP *

| | | |
|------------------|----------------|----------------|
| PRINCIPAL | 192,783 | |
| INTEREST | (991) | 191,792 |

| | | |
|-----------------------------|--|---------------|
| ADJUSTED NET TRUE-UP | | 78,906 |
|-----------------------------|--|---------------|

() REFLECTS OVER-RECOVERY
*** 5 MONTHS ACTUAL AND 4 MONTHS PROJECTED**

COMPANY:

PEOPLES GAS SYSTEM

WEST FLORIDA REGION

Exhibit No. _____

Docket No. 000002-EG

JBC-2

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED
APRIL 1999 THROUGH DECEMBER 1999

| | ACTUAL | PROJECTED* | DIFFERENCE |
|---|-----------|------------|------------|
| CAPITAL INVESTMENT | 0 | 0 | 0 |
| PAYROLL & BENEFITS | 35,129 | 53,538 | (18,409) |
| MATERIALS & SUPPLIES | 0 | 100 | (100) |
| ADVERTISING | 216,657 | 309,408 | (92,751) |
| INCENTIVES | 616,520 | 455,668 | 160,852 |
| OUTSIDE SERVICES | 1,152 | 1,000 | 152 |
| VEHICLES | 0 | 0 | 0 |
| OTHER | 863 | 1,063 | (200) |
| SUB-TOTAL | 870,321 | 820,777 | 49,544 |
| PROGRAM REVENUES | 0 | 0 | 0 |
| TOTAL PROGRAM COSTS | 870,321 | 820,777 | 49,544 |
| LESS: | | | |
| PAYROLL ADJUSTMENTS | 0 | 0 | 0 |
| AMOUNTS INCLUDED IN RATE BASE | 0 | 0 | 0 |
| CONSERVATION REVENUES APPLICABLE TO THE PERIOD | (597,807) | (627,994) | 30,187 |
| ROUNDING ADJUSTMENT | 0 | 0 | 0 |
| TRUE-UP BEFORE INTEREST | 272,514 | 192,783 | 79,731 |
| INTEREST PROVISION | (1,816) | (991) | (825) |
| END OF PERIOD TRUE-UP | 270,698 | 191,792 | 78,906 |

() REFLECTS OVER-RECOVERY

*5 MONTHS ACTUAL AND 4 MONTHS PROJECTED

SCHEDULE CT-2

PAGE 2 OF 3

COMPANY:

PEOPLES GAS SYSTEM

WEST FLORIDA REGION

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JBC-2

**ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
APRIL 1999 THROUGH DECEMBER 1999**

| | PROGRAM NAME | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTIS. | INCENTIV. | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--------------|---------------------------|-----------------------|-------------------------|----------------|----------------|---------------------|----------|------------|----------------|
| PROGRAM 1: | RESIDENTIAL HM BUILDER | 0 | 0 | 0 | 523,850 | 0 | 0 | 0 | 523,850 |
| PROGRAM 2: | ENERGY AUDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: | WATER HEATER LOAD RET | 0 | 0 | 0 | 44,460 | 0 | 0 | 0 | 44,460 |
| PROGRAM 4: | ESP PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 5: | SM PKG COGENERATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | COMM ELECTRIC REPLACEMENT | 0 | 0 | 0 | 1,710 | 0 | 0 | 0 | 1,710 |
| PROGRAM 7: | RES ELECTRIC REPLACEMENT | 0 | 0 | 500 | 34,600 | 0 | 0 | 0 | 35,100 |
| PROGRAM 8: | COMMON COSTS | 35,129 | 0 | 216,157 | 0 | 1,152 | 0 | 863 | 253,301 |
| PROGRAM 9: | GAS SPACE COND.. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: | MONITORING & RESEARCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: | (TYPE NAME HERE) | 0 | 0 | 0 | 11,900 | 0 | 0 | 0 | 11,900 |
| PROGRAM 12: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | 35,129 | 0 | 216,657 | 616,520 | 1,152 | 0 | 863 | 870,321 |

COMPANY: PEOPLES GAS SYSTEM
WEST FLORIDA REGION
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JBC-2

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
APRIL 1999 THROUGH DECEMBER 1999

| | PROGRAM NAME | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTIS. | INCENTIV. | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--------------|------------------------------|-----------------------|-------------------------|-----------------|----------------|---------------------|----------|--------------|---------------|
| PROGRAM 1: | RESIDENTIAL HM BUILDER | 0 | 0 | (1,000) | 194,550 | 0 | 0 | 0 | 193,550 |
| PROGRAM 2: | ENERGY AUDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 3: | WATER HEATER LOAD RET | 0 | 0 | (1,000) | 11,350 | 0 | 0 | 0 | 10,350 |
| PROGRAM 4: | ESP PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 5: | SM PKG COGENERATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | COMM ELECTRIC REPLACEMENT | 0 | 0 | (2,000) | (15,228) | 0 | 0 | 0 | (17,228) |
| PROGRAM 7: | RES ELECTRIC REPLACEMENT | 0 | 0 | (7,500) | (18,300) | 0 | 0 | 0 | (25,800) |
| PROGRAM 8: | COMMON COSTS | (18,409) | (100) | (79,751) | 0 | 152 | 0 | (200) | (98,308) |
| PROGRAM 9: | GAS SPACE COND.. | 0 | 0 | (1,000) | (9,000) | 0 | 0 | 0 | (10,000) |
| PROGRAM 10: | MONITORING & RESEARCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: | (TYPE NAME HERE) | 0 | 0 | (500) | (2,520) | 0 | 0 | 0 | (3,020) |
| PROGRAM 12: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: | (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | TOTAL OF ALL PROGRAMS | (18,409) | (100) | (92,751) | 160,852 | 152 | 0 | (200) | 49,544 |

() REFELCTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

COMPANY: PEOPLES GAS SYSTEM
WEST FLORIDA REGION
Exhibit No. _____
Docket No. 000002-EG
JBC-2

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH
APRIL 1999 THROUGH DECEMBER 1999

| EXPENSES: | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | | | | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|---|---|---|---------|
| PROGRAM 1: | 31,700 | 42,950 | 45,500 | 31,100 | 66,050 | 7,850 | 42,250 | 74,400 | 182,050 | | | | 523,850 |
| PROGRAM 2: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 3: | 1,700 | 4,150 | 6,500 | 6,460 | 2,300 | 12,600 | 2,950 | 2,500 | 5,300 | | | | 44,460 |
| PROGRAM 4: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 5: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 6: | 270 | 0 | 0 | 0 | 0 | 0 | 0 | 1,440 | 0 | | | | 1,710 |
| PROGRAM 7: | 2,750 | 3,800 | 2,500 | 3,250 | 3,600 | 3,700 | 5,550 | 1,300 | 8,650 | | | | 35,100 |
| PROGRAM 8: | 28,548 | 12,443 | 18,811 | 16,890 | 38,320 | 39,710 | 13,849 | 45,015 | 39,714 | | | | 253,301 |
| PROGRAM 9: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 10: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 11: | 1,300 | 2,450 | 900 | 1,050 | 900 | 950 | 1,400 | 600 | 2,350 | | | | 11,900 |
| PROGRAM 12: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 13: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 14: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 15: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 16: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 17: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 18: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 19: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| PROGRAM 20: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| TOTAL | 66,268 | 65,793 | 74,211 | 58,750 | 111,170 | 64,810 | 65,999 | 125,255 | 238,064 | | | | 870,321 |
| LESS AMOUNT INCLUDED IN RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| RECOVERABLE CONSERVATION EXPENSES | 66,268 | 65,793 | 74,211 | 58,750 | 111,170 | 64,810 | 65,999 | 125,255 | 238,064 | 0 | 0 | 0 | 870,321 |

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| CONSERVATION REVENUES | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | TOTAL |
|---|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|-----------|
| 1. RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROGRAM REVS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS | (53,417) | (40,324) | (33,288) | (36,570) | (33,729) | (42,350) | (36,962) | (46,774) | (69,656) | (393,070) |
| 4. TOTAL REVENUES | (53,417) | (40,324) | (33,288) | (36,570) | (33,729) | (42,350) | (36,962) | (46,774) | (69,656) | (393,070) |
| 5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD | (22,749) | (22,749) | (22,749) | (22,749) | (22,749) | (22,749) | (22,749) | (22,749) | (22,749) | (204,737) |
| 6. CONSERVATION REVS APPLICABLE TO THE PERIOD | (76,166) | (63,073) | (56,037) | (59,319) | (56,478) | (65,099) | (59,711) | (69,523) | (92,405) | (597,807) |
| 7. CONSERVATION EXPS (FROM CT-3, PAGE 1) | 66,268 | 65,793 | 74,211 | 58,750 | 111,170 | 64,810 | 65,999 | 125,255 | 238,064 | 870,321 |
| 8. TRUE-UP THIS PERIOD | (9,898) | 2,720 | 18,175 | (568) | 54,693 | (289) | 6,288 | 55,732 | 145,659 | 272,514 |
| 9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3) | (800) | (724) | (608) | (493) | (292) | (78) | 36 | 280 | 862 | (1,816) |
| 10 TRUE-UP & INTER. PROV. BEGINNING OF MONTH | (204,737) | (192,686) | (167,940) | (127,625) | (105,938) | (28,788) | (6,406) | 22,667 | 101,427 | |
| 11 PRIOR TRUE-UP COLLECTED/(REFUNDED) | 22,749 | 22,749 | 22,749 | 22,749 | 22,749 | 22,749 | 22,749 | 22,749 | 22,749 | |
| 12 TOTAL NET TRUE-UP (SUM LINES 8+9+10+11) | (192,686) | (167,940) | (127,625) | (105,938) | (28,788) | (6,406) | 22,667 | 101,427 | 270,698 | 270,698 |

COMPANY: PEOPLES GAS SYSTEM
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CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1999 THROUGH DECEMBER 1999

| INTEREST PROVISION | APR 1999 | MAY 1999 | JUN 1999 | JUL 1999 | AUG 1999 | SEPT 1999 | OCT 1999 | NOV 1999 | DEC 1999 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|---------|
| 1. BEGINNING TRUE-UP | (204,737) | (192,686) | (167,940) | (127,625) | (105,938) | (28,788) | (6,406) | 22,667 | 101,427 | |
| 2. ENDING TRUE-UP BEFORE INTEREST | (191,886) | (167,217) | (127,017) | (105,445) | (28,496) | (6,328) | 22,631 | 101,148 | 269,835 | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | (396,623) | (359,903) | (294,957) | (233,070) | (134,434) | (35,116) | 16,225 | 123,814 | 371,263 | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | (198,312) | (179,951) | (147,479) | (116,535) | (67,217) | (17,558) | 8,112 | 61,907 | 185,631 | |
| 5. INTER. RATE - 1ST DAY OF REPORTING MONTH | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | |
| 6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.550% | 5.600% | |
| 7. TOTAL (SUM LINES 5 & 6) | 9.680% | 9.650% | 9.900% | 10.150% | 10.420% | 10.620% | 10.600% | 10.850% | 11.150% | |
| 8. AVG INTEREST RATE (LINE 7 TIMES 50%) | 4.840% | 4.825% | 4.950% | 5.075% | 5.210% | 5.310% | 5.300% | 5.425% | 5.575% | |
| 9. MONTHLY AVG INTEREST RATE | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.452% | 0.465% | |
| 10 INTEREST PROVISION (LINE 4 TIMES LINE 9) | (800) | (724) | (608) | (493) | (292) | (78) | 36 | 280 | 862 | (1,816) |

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

Residential Home Builder Program

Description: This program is designed to increase the number of high priority natural gas customers in the new residential construction market. The Company offers incentives in the form of gas appliance piping and venting allowances to assist builders in defraying the additional cost associated with the installation of gas appliances.

Program Allowances:

| | |
|-----------------------|-------|
| Gas Water Heater..... | \$150 |
| Gas Furnace..... | \$250 |
| Gas Range..... | \$100 |
| Gas Dryer..... | \$100 |

Program Summary

| | |
|----------------------|--------|
| New Home Goal: | 721 |
| New Homes Connected: | 1,030 |
| Variance: | (309) |
| Percent of Goal: | 142.9% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-------------|
| Projected Cost: | \$330,300 |
| Actual Cost: | \$523,850 |
| Variance: | (\$193,550) |

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Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Residential Conservation Service Program

Description:

This program is designed to assist our residential customers in conserving all forms of energy consumption. Peoples has had contractual arrangements with private contractors to perform Class "A", Walk-Through and Mini-Walk Through Audits.

Customer Audit Charges:

| | |
|-------------------------------|-----------|
| Class "A" Audit..... | \$15 |
| Walk-Through Audit..... | No Charge |
| Mini-Walk Through Audit | No Charge |

Program Summary

Program Goal:

0

Program Accomplishments:

0

Variance:

0

Percent of Goal:

0.0%

The Company has not had a request for an energy audit during this period.

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----|
| Projected Cost: | \$0 |
| Actual Cost: | \$0 |
| Variance: | \$0 |

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Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Water Heater Load Retention Program

Description: This program is designed to discourage current natural gas customers from changing to electricity. The program offers allowances to customers to assist in defraying the cost of more expensive energy efficient appliances.

| | | |
|---------------------|--|-------|
| Program Allowances: | Energy Efficient Gas Water Heater..... | \$100 |
|---------------------|--|-------|

Program Summary

| | |
|------------------|--------|
| Goals: | 341 |
| Actual: | 445 |
| Variance: | (104) |
| Percent of Goal: | 130.3% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|------------|
| Projected Cost: | \$34,110 |
| Actual Cost: | \$44,460 |
| Variance: | (\$10,350) |

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Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Replacement of Oil Heating Program

Description: This program is designed to encourage customers to convert their existing Oil Burning Heating system to energy efficient natural gas heating so as to discourage those customers from switching to less costly resistance strip heating. The program offers allowances to defray the additional cost of installing gas appliances.

Program Allowances:

Energy Efficient Gas Furnaces.....

\$500

Program Summary

Goals:

0

Actual:

0

Variance:

0

Percent of Goal:

NA

Conservation Cost Variance - Actual Vs. Projected

Projected Cost: \$0

Actual Cost: \$0

Variance: \$0

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

Small Package Cogeneration Program

Description:

This program is designed to promote the direct use of natural gas to generate on-site power and utilize the waste heat for on-site heating, cooling and water heating requirements for commercial and industrial applications. A cogeneration feasibility audit will be made available to commercial and industrial customers interested in workshops. Direct mail and personal contacts will be used to promote the cogeneration computer audit program and to assist Peoples customers in completing forms for the computer audit.

Program Summary

| | |
|-------------------------|------|
| Goals: | 0 |
| Actual: | 0 |
| Variance: | 0 |
| Percent of Goal: | 0.0% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|------------------------|------------|
| Projected Cost: | \$0 |
| Actual Cost: | \$0 |
| Variance: | \$0 |

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Program Progress Report

Reporting Period:

APRIL 1999 THROUGH DECEMBER 1999

Name:

Commercial Electric Replacement Program

Description: This program is designed to encourage the replacement of electric resistance appliances in commercial establishments by offering piping and venting allowances to defray the additional cost of installing natural gas equipment.

Program Allowances:

For every KW Displaced (KWD)

\$30

Program Summary

Program Goal:

631

Program Accomplishments:

57

Variance:

574

Percent of Goal:

9.0%

Conservation Cost Variance - Actual Vs. Projected

| | |
|------------------------|-----------------|
| Projected Cost: | \$18,938 |
| Actual Cost: | \$1,710 |
| Variance: | \$17,228 |

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

Residential Electric Replacement Program

Description: This program is designd to encourage the replacement of electric resistance appliances in the residential market by offering piping and venting allowances to defray the additional cost of installing energy efficient natural gas appliances.

Program Allowances:

| | |
|----------------------------|-------|
| Natural Gas Water Heat.... | \$250 |
| Natural Gas Furnace..... | \$500 |
| Natural Gas Range..... | \$150 |
| Natural Gas Dryer..... | \$150 |
| Natural Gas Space Heat... | \$150 |

Program Summary

| | |
|--------------------------|-------|
| Program Goal: | 253 |
| Program Accomplishments: | 87 |
| Variance: | 166 |
| Percent of Goal: | 34.4% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|----------|
| Projected Cost: | \$60,900 |
| Actual Cost: | \$35,100 |
| Variance: | \$25,800 |

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

Energy Conservation Common Cost

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|-----------|
| Projected Cost: | \$351,609 |
| Actual Cost: | \$253,301 |
| Variance: | \$98,308 |

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

Gas Space Conditioning Program

Description: This program is designed to convert on-main customers from electric space conditioning equipment to energy efficient natural gas space conditioning. The program offers piping and venting allowances to reduce the generally higher cost of installing gas space conditioning equipment. This program would also reduce summer as well as winter peak demand and contribute to the conservation of KWH / KWD consumption.

Program Allowance:

Each customer is allowed 100 tons maximum paid allowance/Installation at:

\$100 /ton

Program Summary

| | |
|------------------|------|
| Goals: | 100 |
| Actual: | 0 |
| Variance: | 100 |
| Percent of Goal: | 0.0% |

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|----------|
| Projected Cost: | \$10,000 |
| Actual Cost: | \$0 |
| Variance: | \$10,000 |

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Program Progress Report

Reporting Period:

APRIL 1999 THOUGH DECEMBER 1999

Name:

ENERGY SAVINGS PAYBACK (ESP) PROGRAM

Program Summary:

This program has been designed to promote replacement of standard gas appliances with energy efficient natural gas appliances and will focus on water heaters, central heaters, ranges and dryers. Installation allowances are added to the program to encourage customers to consider the extra expense of energy efficeint natural gas appliances in lieu of standard gas or electric appliances.

Installation allowance is \$50.00 per Appliance

Conservation Cost Variance - Actual Vs. Projected

| | |
|-----------------|----------|
| Projected Cost: | \$14,920 |
| Actual Cost: | \$11,900 |
| Variance: | \$3,020 |

Company: Peoples Gas System
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ENERGY CONSERVATION ADJUSTMENT
 SUMMARY OF COST RECOVERY CLAUSE CALCULATION
 MONTHS: January 2001 Through December 2001

| | |
|---|------------|
| 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) | 9,549,552 |
| 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11) | -1,200,883 |
| 3. TOTAL (LINE 1 AND LINE 2) | 8,348,669 |

| RATE SCHEDULE | BILLS | THERMS | CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL CUST. & ENGY CHG REVENUE | ECCR REVENUES | ECCR AS % OF TOTAL REVENUES | DOLLARS THERM | TAX FACTOR | CONSERV FACTOR |
|------------------|-----------|-------------|--------------------|-----------------------------|---|------------------|-----------------------------------|------------------|---------------|-------------------|
| RESIDENTIAL | 2,463,341 | 50,564,635 | 17,243,387 | 20,790,661 | 38,034,048 | 3,019,795 | 7.93972% | 0.05972 | 1.00503 | 0.06002 |
| SMALL COMMERCIAL | 56,316 | 3,127,368 | 844,740 | 1,055,111 | 1,899,851 | 150,843 | 7.93972% | 0.04823 | 1.00503 | 0.04848 |
| COMMERCIAL | 210,886 | 120,107,254 | 3,585,062 | 29,274,942 | 32,860,004 | 2,608,991 | 7.93972% | 0.02172 | 1.00503 | 0.02183 |
| COMM. LGE VOL I | 24,488 | 131,879,176 | 612,200 | 28,828,788 | 29,440,988 | 2,337,531 | 7.93972% | 0.01772 | 1.00503 | 0.01781 |
| COMM. LGE VOL II | 616 | 16,698,755 | 27,720 | 2,697,684 | 2,725,404 | 216,389 | 7.93972% | 0.01296 | 1.00503 | 0.01302 |
| STREET LIGHTING | 1,125 | 1,401,860 | 0 | 132,434.00 | 132,434 | 10,515 | 7.93972% | 0.00750 | 1.00503 | 0.00754 |
| NGVS | 245 | 783,634 | 6,125 | 51,877 | 58,002 | 4,605 | 7.93972% | 0.00588 | 1.00503 | 0.00591 |
| TOTAL | 2,757,017 | 324,562,682 | 22,319,234 | 82,831,497 | 105,150,731 | 8,348,669 | | | | |

ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
January 2001 Through December 2001

[illegible]

Company: Peoples Gas System
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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
January 2001 Through December 2001

| PROGRAM | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|------------------------------|-------------------|----------------------|------------------------|------------------|------------------|---------------------|----------|----------------|------------------|
| 1 HOME BUILDER PROGRAM | 0 | 0 | 0 | 0 | 6,127,552 | 0 | 0 | 0 | 6,127,552 |
| 2 WATER HEATER LOAD RETENTIO | 0 | 0 | 0 | 0 | 220,000 | 0 | 0 | 0 | 220,000 |
| 3 OIL HEAT REPLACEMENT | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 4 SMALL PKG COGEN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 COMM ELECTRIC REPLACEMENT | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 100,000 |
| 6 RES ELECTRIC REPLACEMENT | 0 | 0 | 0 | 0 | 1,107,000 | 0 | 0 | 0 | 1,107,000 |
| 7 COMMON COSTS | 0 | 700,000 | 20,000 | 1,000,000 | 0 | 100,000 | 0 | 100,000 | 1,920,000 |
| 8 GAS SPACE CONDITIONING | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 50,000 |
| 9 N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM COSTS | 0 | 700,000 | 20,000 | 1,000,000 | 7,629,552 | 100,000 | 0 | 100,000 | 9,549,552 |

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

January 2000 Through December 2000

7 Months of Actuals

| PROGRAM | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|-------------------------------|-------------------|----------------------|------------------------|--------|------------|---------------------|---------|-------|-----------|
| 1 HOME BUILDER PROGRAM | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 3,432,505 | 0 | 0 | 0 | 3,432,505 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 2,500,000 | 0 | 0 | 0 | 2,500,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 5,932,505 | 0 | 0 | 0 | 5,932,505 |
| 2 WATER HEATER LOAD RETENTION | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 129,800 | 0 | 0 | 0 | 129,800 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 91,875 | 0 | 0 | 0 | 91,875 |
| C. TOTAL | 0 | 0 | 0 | 0 | 221,675 | 0 | 0 | 0 | 221,675 |
| 3 OIL HEAT REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 4,620 | 0 | 0 | 0 | 4,620 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 16,875 | 0 | 0 | 0 | 16,875 |
| C. TOTAL | 0 | 0 | 0 | 0 | 21,495 | 0 | 0 | 0 | 21,495 |
| 4 SMALL PKG COGEN | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 COMM ELECTRIC REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 31,440 | 0 | 0 | 0 | 31,440 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 60,000 | 0 | 0 | 0 | 60,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 91,440 | 0 | 0 | 0 | 91,440 |
| 6 RES ELECTRIC REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 230,636 | 0 | 0 | 0 | 230,636 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 625,000 | 0 | 0 | 0 | 625,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 855,636 | 0 | 0 | 0 | 855,636 |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 7,122,751 | 0 | 0 | 0 | 7,122,751 |

Company: Peoples Gas System
 Except West Florida Region
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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
 January 2000 Through December 2000
 7 Months of Actuals

| PROGRAM NAME | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---------------------------|-------------------|----------------------|------------------------|------------------|------------------|---------------------|---------------|---------------|------------------|
| SUB-TOTAL - PREVIOUS PAGE | 0 | 0 | 0 | 0 | 7,122,751 | 0 | 0 | 0 | 7,122,751 |
| 7. COMMON COSTS | | | | | | | | | |
| A. ACTUAL | 0 | 407,187 | 2,803 | 691,321 | 0 | 30,255 | 2,428 | 69,272 | 1,203,266 |
| B. ESTIMATED | 0 | 305,379 | 9,197 | 608,679 | 0 | 68,745 | 12,572 | 1,011,300 | 1,011,300 |
| C. TOTAL | 0 | 712,566 | 12,000 | 1,300,000 | 0 | 100,000 | 15,000 | 75,000 | 2,214,566 |
| 8. GAS SPACE CONDITIONING | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 15,000 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 39,375 | 0 | 0 | 0 | 39,375 |
| C. TOTAL | 0 | 0 | 0 | 0 | 54,375 | 0 | 0 | 0 | 54,375 |
| 9. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 712,566 | 12,000 | 1,300,000 | 7,177,126 | 100,000 | 15,000 | 75,000 | 9,391,692 |

Company: Peoples Gas System
 Except West Florida Region
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 Peoples Gas System
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ENERGY CONSERVATION ADJUSTMENT

January 2000 Through December 2000

| CONSERVATION REVS. | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. OTHER PROG. REV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. CONSERV. ADJ. REV. | -1,183,116 | -1,236,337 | -1,042,424 | -854,184 | -822,300 | -705,131 | -667,491 | -794,070 | -794,070 | -794,070 | -794,070 | -794,070 | -10,481,335 |
| c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONSERV. ADJ. REV. (NET OF REV. TAXES) | -1,183,116 | -1,236,337 | -1,042,424 | -854,184 | -822,300 | -705,131 | -667,491 | -794,070 | -794,070 | -794,070 | -794,070 | -794,070 | -10,481,335 |
| TOTAL REVENUES | -1,183,116 | -1,236,337 | -1,042,424 | -854,184 | -822,300 | -705,131 | -667,491 | -794,070 | -794,070 | -794,070 | -794,070 | -794,070 | -10,481,335 |
| PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -2,334 | -28,005 |
| CONSERVATION REVS APPLIC. TO PERIOD | -1,185,450 | -1,238,671 | -1,044,758 | -856,518 | -824,634 | -707,465 | -669,825 | -796,404 | -796,404 | -796,404 | -796,404 | -796,404 | -10,509,340 |
| CONSERVATION EXPS. (FORM C-3, PAGE 3) | 489,837 | 651,331 | 620,927 | 1,153,440 | 753,754 | 821,593 | 556,385 | 868,885 | 868,885 | 868,885 | 868,885 | 868,885 | 9,391,692 |
| TRUE-UP THIS PERIOD | -695,613 | -587,340 | -423,831 | 296,922 | -70,880 | 114,128 | -113,440 | 72,481 | 72,481 | 72,481 | 72,481 | 72,481 | -1,117,648 |
| INTEREST THIS PERIOD (C-3, PAGE 5) | -1,780 | -4,909 | -7,536 | -8,128 | -7,890 | -8,049 | -8,036 | -8,116 | -7,743 | -7,381 | -7,017 | -6,651 | -83,235 |
| TRUE-UP & INT. BEG. OF MONTH | -28,005 | -723,064 | -1,312,978 | -1,742,011 | -1,450,883 | -1,527,319 | -1,418,906 | -1,538,048 | -1,471,349 | -1,404,278 | -1,336,844 | -1,269,047 | -1,200,883 |
| PRIOR TRUE-UP COLLECT. (REFUND.) | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 2,334 | 28,005 |
| END OF PERIOD TOTAL NET TRUE-UP | -723,064 | -1,312,978 | -1,742,011 | -1,450,883 | -1,527,319 | -1,418,906 | -1,538,048 | -1,471,349 | -1,404,278 | -1,336,844 | -1,269,047 | -1,200,883 | -1,200,883 |

Company: Peoples Gas System
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CALCULATION OF TRUE-UP AND INTEREST PROVISION
 January 2000 Through December 2000

| INTEREST PROVISION | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL |
|---|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| BEGINNING TRUE-UP | -28,005 | -723,064 | -1,312,978 | -1,742,011 | -1,450,883 | -1,527,319 | -1,418,906 | -1,538,048 | -1,471,349 | -1,404,278 | -1,336,844 | -1,268,047 | -1,200,883 |
| END. T-UP BEFORE INT. | -721,284 | -1,308,070 | -1,734,475 | -1,442,755 | -1,519,429 | -1,410,857 | -1,530,012 | -1,463,233 | -1,396,535 | -1,329,463 | -1,262,030 | -1,194,232 | -2,290,526 |
| TOT. BEG. & END. T-UP | -749,289 | -2,031,133 | -3,047,453 | -3,184,766 | -2,970,312 | -2,938,176 | -2,948,919 | -3,001,282 | -2,867,884 | -2,733,741 | -2,598,874 | -2,463,279 | -3,491,408 |
| AVERAGE TRUE-UP | -374,645 | -1,015,567 | -1,523,727 | -1,592,383 | -1,485,156 | -1,469,088 | -1,474,459 | -1,500,641 | -1,433,942 | -1,366,871 | -1,299,437 | -1,231,639 | -1,745,704 |
| INT. RATE-FIRST DAY OF REPORTING BUS. MTH | 5.6000% | 5.8000% | 5.8000% | 6.0700% | 6.1800% | 6.5700% | 6.5800% | 6.5000% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH | 5.8000% | 5.8000% | 6.0700% | 6.1800% | 6.5700% | 6.5800% | 6.5000% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| TOTAL | 11.4000% | 11.6000% | 11.8700% | 12.2500% | 12.7500% | 13.1500% | 13.0800% | 12.9800% | 12.9600% | 12.9600% | 12.9600% | 12.9600% | |
| AVG INTEREST RATE | 5.7000% | 5.8000% | 5.9350% | 6.1250% | 6.3750% | 6.5750% | 6.5400% | 6.4900% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| MONTHLY AVG. RATE | 0.4750% | 0.4833% | 0.4946% | 0.5104% | 0.5313% | 0.5479% | 0.5450% | 0.5408% | 0.5400% | 0.5400% | 0.5400% | 0.5400% | |
| INTEREST PROVISION | -\$1,780 | -\$4,909 | -\$7,536 | -\$8,128 | -\$7,890 | -\$8,049 | -\$8,036 | -\$8,116 | -\$7,743 | -\$7,381 | -\$7,017 | -\$6,651 | -\$83,235 |

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Home Builder Program

Description: This Program is designed to increase the number of high priority natural gas customers in the new residential construction market. The Company offers incentives in the form of gas appliance piping and venting allowances to assist builders in defraying the additional cost associated with the gas appliance installation.

| | | |
|---------------------|------------------------|----------|
| Program Allowances: | Gas Water Heater | \$250.00 |
| | Gas Furnace | \$250.00 |
| | Gas Range | \$85.00 |
| | Gas Dryer | \$85.00 |

| | | |
|----------------|---|--------|
| Program Goals: | Projected new home connections for this period: | 11,068 |
|----------------|---|--------|

| | | |
|--|---|-------|
| | Actual connections to date this period: | 6,404 |
|--|---|-------|

| | | |
|--|---------------------|-------|
| | Percent of goal: | 57.9% |
| | 7 Months of Actuals | |

| | | |
|------------------------------|-----------------------|-------------|
| Program Fiscal Expenditures: | Estimated for period: | \$5,932,505 |
|------------------------------|-----------------------|-------------|

| | | |
|--|-----------------|-------------|
| | Actual to date: | \$3,432,505 |
|--|-----------------|-------------|

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Water Heater Load Retention Program

Description: This Program is designed to discourage current natural gas customers from changing to electricity. The program offers allowances to customers to assist in defraying the cost of more expensive energy efficient appliances.

Program Allowances: Energy Efficient Gas Water Heater \$100.00

Program Goals: Projected connections for this period: 2,217

Actual connections to date this period: 1,298

Percent of goal: 58.6%
7 Months of Actuals

Program Fiscal Expenditures: Estimated for period: \$221,675

Actual to date: \$129,800

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Replacement of Oil Heating Program

Description: This Program is designed to encourage customers to convert their existing Oil Heating system to more energy efficient natural gas heating. Peoples' offers piping and venting allowances to defray the higher cost of installation of natural gas systems in hopes of preventing the customer from putting in less costly electric resistance strip heat.

Program Allowance: Energy Efficient Gas Furnaces \$330.00

Program Goals: Projected new connections for this period: 65

Actual connections to date this period: 14

Percent of goal: 21.5%
7 Months of Actuals

Program Fiscal Expenditures: Estimated for period: \$21,495

Actual to date: \$4,620

Company: Peoples Gas System
Except West Florida Region
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Small Package Cogeneration Program

Description: This Program was designed to promote the direct use of natural gas to generate on-site power and utilize the waste heat for on-site heating, cooling and water heating requirements for commercial and industrial applications. For commercial and industrial customers that are interested, workshops and a feasibility audit will be made available upon request.

Program Goals: Audit requests, or workshops this period: 0

Program Fiscal Expenditures: Estimated for period: \$0

Actual to date: \$0

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Commercial Electric Replacement Program

Description: This Program is designed to encourage the replacement of electric resistance equipment in commercial establishments by offering piping and venting allowances to defray the additional cost of installing more energy efficient equipment.

Program Allowances: For every KW Displaced \$40.00
Each customer allowed a maximum of 100 KWD deferred

Program Goals: Projected KWD displaced this period: 2,286
Actual KWD displaced this period: 786
Percent of goal: 34.4%
7 Months of Actuals

Program Fiscal Expenditures: Estimated for period: \$91,440
Actual to date: \$31,440

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Residential Electric Replacement Program

Description: This program was designed to encourage the replacement of electric resistance appliances by offering piping and venting allowances to defray the additional cost of installing more energy efficient natural gas appliances.

| | | |
|---------------------|--------------------------------|----------|
| Program Allowances: | Natural Gas Water Heater | \$440.00 |
| | Natural Gas Furnace | \$440.00 |
| | Natural Gas Range | \$75.00 |
| | Natural Gas Dryer | \$75.00 |
| | Natural Gas Space Heater | \$65.00 |

| | | |
|----------------|--|-------|
| Program Goals: | Projected new connections for this period: | 1,391 |
| | Actual connections to date this period: | 375 |
| | Percent of goal: 7 Months of Actuals | 27.0% |

| | | |
|------------------------------|-----------------------|-----------|
| Program Fiscal Expenditures: | Estimated for period: | \$855,636 |
| | Actual to date: | \$230,636 |

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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Energy Conservation Common Costs

Program Fiscal Expenditures:

| | |
|-----------------------|-------------|
| Estimated for period: | \$2,214,566 |
| Actual to date: | \$1,203,266 |
| Percent of goal: | 54.3% |
| 7 Months of Actuals | |

Company: Peoples Gas System
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Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Gas Space Conditioning Program

Description: This Program is designed to convert on-main customers from electric space conditioning equipment to energy efficient gas space conditioning. The program offers piping and venting allowances to reduce the generally higher cost of installing gas space conditioning equipment. This program would also reduce summer as well as winter peak demand and contribute to the conservation of KWH / KWD consumption.

Program Allowance: Each customer allowed 100 tons maximum paid allowance / installation a \$150
per ton

Program Goals: Projected connections this period: (tons) 363

Actual connections this period: (tons) 100

Percent of goal: 27.6%
7 Months of Actuals

Program Fiscal Expenditures: Estimated for period: \$54,375

Actual to date: \$15,000

ENERGY CONSERVATION ADJUSTMENT
 SUMMARY OF COST RECOVERY CLAUSE CALCULATION
 MONTHS: January 2001 Through December 2001

| | |
|---|-----------|
| 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) | 1,536,400 |
| 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11) | 298,036 |
| 3. TOTAL (LINE 1 AND LINE 2) | 1,834,436 |

| RATE SCHEDULE | BILLS | THERMS | CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL CUST. & ENG CHG REVENUE | ECCR REVENUES | ECCR AS % OF TOTAL REVENUES | DOLLARS THERM | TAX FACTOR | CONSERV FACTOR |
|------------------|----------------|-------------------|--------------------|-----------------------------|--|------------------|-----------------------------------|------------------|---------------|-------------------|
| RESIDENTIAL | 366,693 | 9,635,417 | 2,566,851 | 3,133,919 | 5,700,770 | 895,149 | 15.70225% | 0.09290 | 1.00503 | 0.09337 |
| COMMERCIAL | 31,728 | 12,220,382 | 317,280 | 2,001,454 | 2,318,734 | 364,093 | 15.70225% | 0.02979 | 1.00503 | 0.02994 |
| COMM. LGE VOL I | 193 | 6,238,375 | 9,650 | 863,391 | 873,041 | 137,087 | 15.70225% | 0.02197 | 1.00503 | 0.02209 |
| INDUSTRIAL | 144 | 20,107,550 | 7,200 | 2,782,885 | 2,790,085 | 438,106 | 15.70225% | 0.02179 | 1.00503 | 0.02190 |
| TOTAL | 398,758 | 48,201,724 | 2,900,981 | 8,781,649 | 11,682,630 | 1,834,436 | | | | |

[illegible]

Company:

Peoples Gas System

West Florida Region

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Peoples Gas System

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

January 2001 Through December 2001

| PROGRAM | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|-------------------------------|-------------------|----------------------|------------------------|-------------|---------------|---------------------|---------|------------|---------------|
| 1 HOME BUILDER PROGRAM | 0 | 0 | 0 | 0 | 1,053,400 | 0 | 0 | 0 | 1,053,400 |
| 2 ENERGY SAVINGS PAYBACK | 0 | 0 | 0 | 0 | 23,000 | 0 | 0 | 0 | 23,000 |
| 3 WATER HEATER LOAD RETENTIO | 0 | 0 | 0 | 0 | 45,000 | 0 | 0 | 0 | 45,000 |
| 4 ELECTRIC & OIL HEAT REPLACE | 0 | 0 | 0 | 0 | 80,000 | 0 | 0 | 0 | 80,000 |
| 5 COMM ELECTRIC REPLACEMENT | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 6 GAS SPACE CONDITIONING | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 15,000 |
| 7 COMMON COSTS | 0 | 50,000 | 0 | 100,000 | 0 | 125,000 | 0 | 20,000 | 295,000 |
| 8 N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM COSTS | 0 | 50,000 | 0 | 100,000 | 1,241,400 | 125,000 | 0 | 20,000 | 1,536,400 |

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

January 2000 Through December 2000

7 Months Actual

| PROGRAM | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|--|-------------------|----------------------|------------------------|--------|------------|---------------------|---------|-------|-----------|
| 1 HOME BUILDER PROGRAM | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 746,370 | 0 | 0 | 0 | 746,370 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 375,000 | 0 | 0 | 0 | 375,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 1,121,370 | 0 | 0 | 0 | 1,121,370 |
| 2 ENERGY SAVINGS PAYBACK | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 12,450 | 0 | 0 | 0 | 12,450 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 10,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 22,450 | 0 | 0 | 0 | 22,450 |
| 3 WATER HEATER LOAD RETENTION | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 25,500 | 0 | 0 | 0 | 25,500 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 16,665 | 0 | 0 | 0 | 16,665 |
| C. TOTAL | 0 | 0 | 0 | 0 | 42,165 | 0 | 0 | 0 | 42,165 |
| 4 ELECTRIC & OIL HEAT REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 46,600 | 0 | 0 | 0 | 46,600 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 51,875 | 0 | 0 | 0 | 51,875 |
| C. TOTAL | 0 | 0 | 0 | 0 | 98,475 | 0 | 0 | 0 | 98,475 |
| 5 COMM ELECTRIC REPLACEMENT | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 1,080 | 0 | 0 | 0 | 1,080 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| C. TOTAL | 0 | 0 | 0 | 0 | 26,080 | 0 | 0 | 0 | 26,080 |
| 6 GAS SPACE CONDITIONING | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 950 | 0 | 0 | 0 | 950 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 12,500 | 0 | 0 | 0 | 12,500 |
| C. TOTAL | 0 | 0 | 0 | 0 | 13,450 | 0 | 0 | 0 | 13,450 |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 1,323,990 | 0 | 0 | 0 | 1,323,990 |

Company: Peoples Gas System

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

January 2000 Through December 2000

7 Months Actual

| PROGRAM NAME | CAPITAL INVEST | PYROLL & BENEFITS | MATERLS. & SUPPLIES | ADVERT | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---------------------------|-------------------|----------------------|------------------------|---------|------------|---------------------|---------|---------|-----------|
| SUB-TOTAL - PREVIOUS PAGE | 0 | 0 | 0 | 0 | 1,323,990 | 0 | 0 | 0 | 1,323,990 |
| 7. COMMON COSTS | | | | | | | | | |
| A. ACTUAL | 0 | 68,826 | 500 | 58,625 | 0 | 127,188 | 0 | 8,507 | 263,646 |
| B. ESTIMATED | 0 | 31,174 | 500 | 66,375 | 0 | 62,991 | 0 | 161,040 | 161,040 |
| C. TOTAL | 0 | 100,000 | 1,000 | 125,000 | 0 | 190,179 | 0 | 8,507 | 424,686 |
| 8. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. N/A | | | | | | | | | |
| A. ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B. ESTIMATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C. TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 100,000 | 1,000 | 125,000 | 1,323,990 | 190,179 | 0 | 8,507 | 1,748,676 |

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CONSERVATION PROGRAM COSTS BY PROGRAM
ACTUAL/ESTIMATED
January 2000 Through December 2000
7 Months Actual

| PROGRAM NAME | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL |
|---------------------------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|-----------|
| HOME BUILDER PROGRAM | 90,650 | 240,500 | 93,300 | 67,020 | 122,250 | 61,150 | 71,500 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 1,121,370 |
| ENERGY SAVINGS PAYBACK | 1,550 | 1,000 | 800 | 1,900 | 2,050 | 1,700 | 3,450 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 22,450 |
| WATER HEATER LOAD RETE | 1,900 | 4,700 | 5,450 | 5,700 | 2,500 | 3,000 | 2,250 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 42,165 |
| ELECTRIC & OIL HEAT REPLA | 5,700 | 5,650 | 4,550 | 5,900 | 10,050 | 8,650 | 6,100 | 10,375 | 10,375 | 10,375 | 10,375 | 10,375 | 98,475 |
| COMM ELECTRIC REPLACEM | 0 | 0 | 360 | 0 | 0 | 0 | 720 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 26,080 |
| GAS SPACE CONDITIONING | 0 | 950 | 0 | 0 | 0 | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 13,450 |
| COMMON COSTS | 23,320 | 64,219 | 38,743 | 44,558 | 51,709 | 18,172 | 22,925 | 32,208 | 32,208 | 32,208 | 32,208 | 32,208 | 424,686 |
| N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ALL PROGRAMS | 123,120 | 317,019 | 143,203 | 125,078 | 188,559 | 92,672 | 106,945 | 130,416 | 130,416 | 130,416 | 130,416 | 130,416 | 1,748,676 |

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ENERGY CONSERVATION ADJUSTMENT
 January 2000 Through December 2000

| CONSERVATION REVS. | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL |
|---|----------|----------|----------|----------|---------|---------|---------|----------|----------|----------|----------|----------|------------|
| RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. OTHER PROG. REV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. CONSERV. ADJ. REV. | -203,932 | -223,327 | -129,919 | -106,380 | -79,102 | -76,716 | -70,048 | -170,955 | -170,955 | -170,955 | -170,955 | -170,955 | -1,744,200 |
| c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONSERV. ADJ. REV. (NET OF REV. TAXES) | -203,932 | -223,327 | -129,919 | -106,380 | -79,102 | -76,716 | -70,048 | -170,955 | -170,955 | -170,955 | -170,955 | -170,955 | -1,744,200 |
| TOTAL REVENUES | -203,932 | -223,327 | -129,919 | -106,380 | -79,102 | -76,716 | -70,048 | -170,955 | -170,955 | -170,955 | -170,955 | -170,955 | -1,744,200 |
| PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 22,558 | 270,698 |
| CONSERVATION REVS. APPLIC. TO PERIOD | -181,374 | -200,769 | -107,361 | -83,822 | -56,544 | -54,158 | -47,490 | -148,397 | -148,397 | -148,397 | -148,397 | -148,397 | -1,473,502 |
| CONSERVATION EXPS. (FORM C-3, PAGE 3) | 123,120 | 317,019 | 143,203 | 125,078 | 188,559 | 92,672 | 106,945 | 130,416 | 130,416 | 130,416 | 130,416 | 130,416 | 1,748,676 |
| TRUE-UP THIS PERIOD | -58,254 | 116,250 | 35,842 | 41,256 | 132,015 | 38,514 | 59,455 | -17,981 | -17,981 | -17,981 | -17,981 | -17,981 | 275,174 |
| INTEREST THIS PERIOD (C-3, PAGE 5) | 1,094 | 1,149 | 1,446 | 1,582 | 1,995 | 2,412 | 2,557 | 2,541 | 2,332 | 2,126 | 1,918 | 1,710 | 22,862 |
| TRUE-UP & INT. BEG. OF MONTH | 270,698 | 190,980 | 285,821 | 300,552 | 320,832 | 432,284 | 450,652 | 490,106 | 452,107 | 413,900 | 375,486 | 336,865 | 298,036 |
| PRIOR TRUE-UP COLLECT. (REFUND.) | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -22,558 | -270,698 |
| END OF PERIOD TOTAL NET TRUE-UP | 190,980 | 285,821 | 300,552 | 320,832 | 432,284 | 450,652 | 490,106 | 452,107 | 413,900 | 375,486 | 336,865 | 298,036 | 298,036 |

Company: Peoples Gas System
West Florida Region
Exhibit No. _____
Docket No. _____
Peoples Gas System
JBC-4r

CALCULATION OF TRUE-UP AND INTEREST PROVISION
January 2000 Through December 2000

| INTEREST PROVISION | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | TOTAL |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| BEGINNING TRUE-UP | 270,698 | 190,980 | 285,821 | 300,552 | 320,832 | 432,284 | 450,652 | 490,106 | 452,107 | 413,900 | 375,486 | 336,865 | 298,036 |
| END. T-UP BEFORE INT. | 189,886 | 284,672 | 299,105 | 319,250 | 430,289 | 448,240 | 487,549 | 449,566 | 411,568 | 373,361 | 334,947 | 296,326 | 302,511 |
| TOT. BEG. & END. T-UP | 460,584 | 475,652 | 584,927 | 619,802 | 751,120 | 880,524 | 938,201 | 939,672 | 863,676 | 787,261 | 710,433 | 633,191 | 600,547 |
| AVERAGE TRUE-UP | 230,292 | 237,826 | 292,463 | 309,901 | 375,560 | 440,262 | 469,101 | 469,836 | 431,838 | 393,630 | 355,217 | 316,596 | 300,273 |
| INT. RATE-FIRST DAY OF REPORTING BUS. MTH | 5.6000% | 5.8000% | 5.8000% | 6.0700% | 6.1800% | 6.5700% | 6.5800% | 6.5000% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH | 5.8000% | 5.8000% | 6.0700% | 6.1800% | 6.5700% | 6.5800% | 6.5000% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| TOTAL | 11.4000% | 11.6000% | 11.8700% | 12.2500% | 12.7500% | 13.1500% | 13.0800% | 12.9800% | 12.9600% | 12.9600% | 12.9600% | 12.9600% | |
| AVG INTEREST RATE | 5.7000% | 5.8000% | 5.9350% | 6.1250% | 6.3750% | 6.5750% | 6.5400% | 6.4900% | 6.4800% | 6.4800% | 6.4800% | 6.4800% | |
| MONTHLY AVG. RATE | 0.4750% | 0.4833% | 0.4946% | 0.5104% | 0.5313% | 0.5479% | 0.5450% | 0.5408% | 0.5400% | 0.5400% | 0.5400% | 0.5400% | |
| INTEREST PROVISION | \$1,094 | \$1,149 | \$1,446 | \$1,582 | \$1,995 | \$2,412 | \$2,557 | \$2,541 | \$2,332 | \$2,126 | \$1,918 | \$1,710 | \$22,862 |

Company: Peoples Gas System
 West Florida Region
 Exhibit No. _____
 Docket No. _____
 Peoples Gas System
 JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Home Builder Program

Description: This Program is designed to increase the number of high priority natural gas customers in the new residential construction market. The Company offers incentives in the form of gas appliance piping and venting allowances to assist builders in defraying the additional cost associated with the gas appliance installation.

| | | |
|----------------------------|------------------------|----------|
| Program Allowances: | Gas Water Heater | \$150.00 |
| | Gas Furnace | \$250.00 |
| | Gas Range | \$100.00 |
| | Gas Dryer | \$100.00 |

| | | |
|-----------------------|---|-------|
| Program Goals: | Projected new home connections for this period: | 2,448 |
|-----------------------|---|-------|

| | | |
|--|---|-------|
| | Actual connections to date this period: | 1,630 |
|--|---|-------|

| | | |
|--|------------------|-------|
| | Percent of goal: | 66.6% |
|--|------------------|-------|

7 Months Actual

| | | |
|-------------------------------------|-----------------------|-------------|
| Program Fiscal Expenditures: | Estimated for period: | \$1,121,370 |
|-------------------------------------|-----------------------|-------------|

| | | |
|--|-----------------|-----------|
| | Actual to date: | \$746,370 |
|--|-----------------|-----------|

Company: Peoples Gas System
West Florida Region
Exhibit No. _____
Docket No. _____
Peoples Gas System
JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: ENERGY SAVINGS PAYBACK (ESP) PROGRAM

Description: This program has been designed to promote replacement of standard gas appliances with energy efficient natural gas appliances.

| | | |
|----------------------------|-----------------------------|---------|
| Program Allowances: | Water Heater | \$50.00 |
| | Central Heater | \$50.00 |
| | Range | \$50.00 |
| | Dryer | \$50.00 |

Program Goals: Projected Installations for the period: 34

| | | |
|-------------------------------------|------------------------------|-----------------|
| Program Fiscal Expenditures: | Estimated for period: | \$22,450 |
| | Actual to date: | \$12,450 |

Company: Peoples Gas System
 West Florida Region
 Exhibit No. _____
 Docket No.
 Peoples Gas System
 JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Water Heater Load Retention Program

Description: This Program is designed to discourage current natural gas customers from changing to electricity. The program offers allowances to customers to assist in defraying the cost of more expensive energy efficient appliances.

Program Allowances: **Energy Efficient Gas Water Heater** **\$100.00**

Program Goals: Projected connections for this period: **422**

Actual connections to date this period: **255**

Percent of goal: **60.5%**

7 Months Actual

Program Fiscal Expenditures: Estimated for period: **\$42,165**

Actual to date: **\$25,500**

Schedule C - 5

Page 4 of 7

Company: Peoples Gas System

West Florida Region

Exhibit No. _____

Docket No.

Peoples Gas System

JBC-4r

Peoples Gas System**Reporting:** January 2000 Through December 2000**Name:** Residential Electric & Oil Replacement Program

Description: This program was designed to encourage the replacement of electric resistance appliances by offering piping and venting allowances to defray the additional cost of installing more energy efficient natural gas appliances.

| | | |
|---------------------------|------------------------------|----------|
| Program Allowance: | Natural Gas Water Heat | \$250.00 |
| | Natural Gas Furnace | \$500.00 |
| | Natural Gas Range | \$150.00 |
| | Natural Gas Dryer | \$150.00 |
| | Natural Gas Space Heat | \$150.00 |

| | | |
|-----------------------|--|-------|
| Program Goals: | Projected new connections for this period: | 409 |
| | Actual connections to date this period: | 155 |
| | Percent of goal: | 38.0% |
| | 7 Months Actual | |

| | | |
|-------------------------------------|-----------------------|----------|
| Program Fiscal Expenditures: | Estimated for period: | \$98,475 |
| | Actual to date: | \$46,600 |

Company: Peoples Gas System
 West Florida Region
 Exhibit No. _____
 Docket No.
 Peoples Gas System
 JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Commercial Electric Replacement Program

Description: This Program is designed to encourage the replacement of electric resistance equipment in commercial establishments by offering piping and venting allowances to defray the additional cost of installing more energy efficient equipment.

Program Allowance: For every KW Displaces \$30.00

Program Goals: Projected KWD displaced this period: 869

Actual KWD displaced this period: 36

Percent of goal: 4.1%

7 Months Actual

Program Fiscal Expenditures: Estimated for period: \$26,080

Actual to date: \$1,080

Company: Peoples Gas System
 West Florida Region
 Exhibit No. _____
 Docket No.
 Peoples Gas System
 JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Gas Space Conditioning Program

Description: This Program is designed to convert on-main customers from electric space conditioning equipment to energy efficient gas space conditioning. The program offers piping and venting allowances to reduce the generally higher cost of installing gas space conditioning equipment. This program would also reduce summer as well as winter peak demand and contribute to the conservation of KWH / KWD consumption.

| | | |
|-------------------------------------|--|---------------------|
| Program Allowances: | Each customer allowed 100 tons maximum paid allowance / installation | \$100.00 per ton |
| Program Goals: | Projected connections this period: (tons) | 135 |
| | Actual connections this period: (tons) | 10 |
| | Percent of goal: | 7.1% |
| | 7 Months Actual | |
| Program Fiscal Expenditures: | Estimated for period: | \$13,450 |
| | Actual to date: | \$950 |

Company: Peoples Gas System
West Florida Region
Exhibit No. _____
Docket No.
Peoples Gas System
JBC-4r

Peoples Gas System

Reporting: January 2000 Through December 2000

Name: Energy Conservation Common Costs

| | | |
|------------------------------|-----------------------|-----------|
| Program Fiscal Expenditures: | Estimated for period: | \$424,686 |
| | Actual to date: | \$263,646 |
| | Percent of goal: | 62.1% |
| | 7 Months Actual | |

SCHEDULE CT-1

COMPANY: ST. JOE NATURAL GAS

FOR MONTHS: ADJUSTED NET TRUE-UP
APRIL 99 THROUGH DECEMBER 1999

END OF PERIOD NET TRUE-UP

| | | |
|-----------|-------|-------|
| PRINCIPLE | 5,729 | |
| INTEREST | (120) | 5,609 |

LESS PROJECTED TRUE-UP

| | | |
|-----------|-------|-------|
| PRINCIPLE | 4,773 | |
| INTEREST | (115) | 4,658 |

| | | |
|----------------------|--|-----|
| ADJUSTED NET TRUE-UP | | 951 |
|----------------------|--|-----|

() REFLECTS OVER-RECOVERY

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 000002-EG EXHIBIT NO. 12

COMPANY/

WITNESS: Stett

DATE: 11-20-08

DOCUMENT NUMBER-DATE

05900 MAY 12 8

FPSC-RECORDS/REPORTING

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED

FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| | ACTUAL | PROJECTED* | DIFFERENCE |
|----------------------------------|----------|------------|------------|
| CAPITAL INVESTMENT | 0 | 0 | 0 |
| PAYROLL & BENEFITS | 0 | 0 | 0 |
| MATERIALS & SUPPLIES | 0 | 0 | 0 |
| ADVERTISING | 0 | 0 | 0 |
| INCENTIVES | 17,250 | 18,975 | (1,725) |
| OUTSIDE SERVICES | 0 | 0 | 0 |
| VEHICLES | 0 | 0 | 0 |
| OTHER | 0 | 0 | 0 |
| SUB-TOTAL | 17,250 | 18,975 | (1,725) |
| PROGRAM REVENUES | 0 | 0 | 0 |
| TOTAL PROGRAM COSTS | 17,250 | 18,975 | (1,725) |
| LESS: | | | |
| PAYROLL ADJUSTMENTS | 0 | 0 | 0 |
| AMOUNTS INCLUDED IN RATE BASE | 0 | 0 | 0 |
| CONSERVATION ADJUSTMENT REVENUES | (11,521) | (11,452) | (69) |
| ROUNDING ADJUSTMENT | 0 | 0 | 0 |
| TRUE-UP BEFORE INTEREST | 5,729 | 7,523 | (1,794) |
| INTEREST PROVISION | (120) | (115) | (5) |
| END OF PERIOD TRUE-UP | 5,609 | 7,408 | (1,799) |

() REFLECTS OVER-RECOVERY

* 6 MONTHS ACTUAL AND 3 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---------------------------------|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|--------|
| PROGRAM 1: BUILDER PROGRAM | 0 | 0 | 0 | 0 | 6,675 | 0 | 0 | 0 | 6,675 |
| PROGRAM 2: ELECTRIC REPLACEMENT | 0 | 0 | 0 | 0 | 10,575 | 0 | 0 | 0 | 10,575 |
| PROGRAM 3: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 4: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 5: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 7: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 8: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 9: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 17,250 | 0 | 0 | 0 | 17,250 |

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| PROGRAM NAME | CAPITAL INVESTMENT | PAYROLL & BENEFITS | MATERIALS & SUPPLIES | ADVERTISING | INCENTIVES | OUTSIDE SERVICES | VEHICLE | OTHER | TOTAL |
|---------------------------------|-----------------------|-----------------------|-------------------------|-------------|------------|---------------------|---------|-------|---------|
| PROGRAM 1: BUILDER PROGRAM | 0 | 0 | 0 | 0 | 800 | 0 | 0 | 0 | 800 |
| PROGRAM 2: ELECTRIC REPLACEMENT | 0 | 0 | 0 | 0 | (2,525) | 0 | 0 | 0 | (2,525) |
| PROGRAM 3: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 4: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 5: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 7: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 8: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 9: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: (TYPE NAME HERE) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TOTAL OF ALL PROGRAMS | 0 | 0 | 0 | 0 | (1,725) | 0 | 0 | 0 | (1,725) |

() REFELCTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH
FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| EXPENSES: | MONTH NO. 1 | MONTH NO. 2 | MONTH NO. 3 | MONTH NO. 4 | MONTH NO. 5 | MONTH NO. 6 | MONTH NO. 7 | MONTH NO. 8 | MONTH NO. 9 | MONTH NO. 10 | MONTH NO. 11 | MONTH NO. 12 | TOTAL |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|--------|
| PROGRAM 1: | 775 | 1,025 | 0 | 1,700 | 525 | 0 | 600 | 0 | 2,050 | 0 | 0 | 0 | 6,675 |
| PROGRAM 2: | 1,350 | 0 | 675 | 2,250 | 900 | 675 | 1,125 | 2,250 | 1,350 | 0 | 0 | 0 | 10,575 |
| PROGRAM 3: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 4: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 5: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 6: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 7: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 8: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 9: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 10: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 11: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 12: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 13: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 14: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 15: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 16: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 17: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 18: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 19: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM 20: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 2,125 | 1,025 | 675 | 3,950 | 1,425 | 675 | 1,725 | 2,250 | 3,400 | 0 | 0 | 0 | 17,250 |
| LESS AMOUNT INCLUDED IN RATE BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECOVERABLE CONSERVATION EXPENSES | 2,125 | 1,025 | 675 | 3,950 | 1,425 | 675 | 1,725 | 2,250 | 3,400 | 0 | 0 | 0 | 17,250 |

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| CONSERVATION REVENUES | MONTH NO. 1 | MONTH NO. 2 | MONTH NO. 3 | MONTH NO. 4 | MONTH NO. 5 | MONTH NO. 6 | MONTH NO. 7 | MONTH NO. 8 | MONTH NO. 9 | MONTH NO. 10 | MONTH NO. 11 | MONTH NO. 12 | TOTAL |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|----------|
| 1. RCS AUDIT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. OTHER PROGRAM REVS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. CONSERV. ADJ REVS | (128) | (90) | (79) | (79) | (68) | (86) | (83) | (143) | (208) | 0 | 0 | 0 | (966) |
| 4. TOTAL REVENUES | (128) | (90) | (79) | (79) | (68) | (86) | (83) | (143) | (208) | 0 | 0 | 0 | (966) |
| 5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD | (1,173) | (1,173) | (1,173) | (1,173) | (1,173) | (1,173) | (1,173) | (1,173) | (1,173) | 0 | 0 | 0 | (10,555) |
| 6. CONSERVATION REVS APPLICABLE TO THE PERIOD | (1,301) | (1,263) | (1,252) | (1,252) | (1,241) | (1,259) | (1,256) | (1,316) | (1,381) | 0 | 0 | 0 | (11,521) |
| 7. CONSERVATION EXPS (FROM CT-3, PAGE 1) | 2,125 | 1,025 | 675 | 3,950 | 1,425 | 675 | 1,725 | 2,250 | 3,400 | 0 | 0 | 0 | 17,250 |
| 8. TRUE-UP THIS PERIOD | 824 | (238) | (577) | 2,698 | 184 | (584) | 469 | 934 | 2,019 | 0 | 0 | 0 | 5,729 |
| 9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3) | (39) | (33) | (31) | (22) | (11) | (7) | (2) | 6 | 18 | 0 | 0 | 0 | (120) |
| 10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH | (10,555) | (8,597) | (7,695) | (7,129) | (3,280) | (1,934) | (1,353) | 286 | 2,399 | 5,609 | 5,609 | 5,609 | |
| 11. PRIOR TRUE-UP COLLECTED/(REFUNDED) | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 1,173 | 0 | 0 | 0 | |
| 12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11) | (8,597) | (7,695) | (7,129) | (3,280) | (1,934) | (1,353) | 286 | 2,399 | 5,609 | 5,609 | 5,609 | 5,609 | 5,609 |

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS: APRIL 99 THROUGH DECEMBER 1999

| INTEREST PROVISION | MONTH NO. 1 | MONTH NO. 2 | MONTH NO. 3 | MONTH NO. 4 | MONTH NO. 5 | MONTH NO. 6 | MONTH NO. 7 | MONTH NO. 8 | MONTH NO. 9 | MONTH NO. 10 | MONTH NO. 11 | MONTH NO. 12 | TOTAL |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-------|
| 1. BEGINNING TRUE-UP | (10,555) | (8,597) | (7,695) | (7,129) | (3,280) | (1,934) | (1,353) | 286 | 2,399 | 5,609 | 5,609 | 5,609 | |
| 2. ENDING TRUE-UP BEFORE INTEREST | (8,558) | (7,662) | (7,099) | (3,258) | (1,923) | (1,346) | 289 | 2,393 | 5,591 | 5,609 | 5,609 | 5,609 | |
| 3. TOTAL BEGINNING & ENDING TRUE-UP | (19,113) | (16,259) | (14,793) | (10,387) | (5,203) | (3,280) | (1,065) | 2,679 | 7,990 | 11,219 | 11,219 | 11,219 | |
| 4. AVERAGE TRUE-UP (LINE 3 TIMES 50%) | (9,557) | (8,129) | (7,397) | (5,194) | (2,602) | (1,640) | (532) | 1,340 | 3,995 | 5,609 | 5,609 | 5,609 | |
| 5. INTER. RATE - 1ST DAY OF REPORTING MONTH | 4.880% | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.500% | 0.000% | 0.000% | 0.000% | |
| 6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH | 4.800% | 4.850% | 5.050% | 5.100% | 5.320% | 5.300% | 5.300% | 5.500% | 5.600% | 0.000% | 0.000% | 0.000% | |
| 7. TOTAL (SUM LINES 5 & 6) | 9.680% | 9.650% | 9.900% | 10.150% | 10.420% | 10.620% | 10.600% | 10.800% | 11.100% | 0.000% | 0.000% | 0.000% | |
| 8. AVG INTEREST RATE (LINE 7 TIMES 50%) | 4.840% | 4.825% | 4.950% | 5.075% | 5.210% | 5.310% | 5.300% | 5.400% | 5.550% | 0.000% | 0.000% | 0.000% | |
| 9. MONTHLY AVG INTEREST RATE | 0.403% | 0.402% | 0.413% | 0.423% | 0.434% | 0.443% | 0.442% | 0.450% | 0.463% | 0.000% | 0.000% | 0.000% | |
| 10. INTEREST PROVISION (LINE 4 TIMES LINE 9) | (39) | (33) | (31) | (22) | (11) | (7) | (2) | 6 | 18 | 0 | 0 | 0 | (120) |

| | |
|--|---|
| BEGINNING OF PERIOD CUMULATIVE INVESTMENT: | 0 |
| LESS: ACCUMULATED DEPRECIATION: | 0 |
| NET INVESTMENT | 0 |

[illegible]