

ORIGINAL

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September 13, 2004

**VIA HAND DELIVERY**

Ms. Blanca S. Bayó, Director  
Division of the Commission Clerk and  
Administrative Services  
Florida Public Service Commission  
Betty Easley Conference Center  
2540 Shumard Oak Boulevard, Room 110  
Tallahassee, FL 32399-0850

RECEIVED-IT  
04 SEP 20 AM 10:57  
COMMISSION  
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Re: Docket No. 030623-EI

Dear Ms. Bayó:

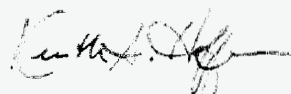
Pursuant to Order No. PSC-04-0911-PCO-EI issued September 17, 2004 in the above-referenced docket, enclosed for filing on behalf of Florida Power & Light Company ("FPL") are an original and fifteen copies of the re-filed, fully unredacted Prefiled Direct Testimony and Supporting Exhibits of FPL Witnesses Rosemary Morley and David Bromley. Pursuant to said Order, FPL respectfully requests that the highlighted and redacted versions of the originally filed Prefiled Direct Testimony and Supporting Exhibits of FPL witnesses Rosemary Morley and David Bromley filed on July 12, 2004 be returned to the undersigned counsel for FPL.

CMP \_\_\_\_\_  
COM 3 \_\_\_\_\_  
CTR Drg. \_\_\_\_\_  
ECR (1) \_\_\_\_\_  
GCL 1 \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
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OTH \_\_\_\_\_

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me. Please contact me if you have questions regarding this filing.

Thank you for your assistance with this filing.

Sincerely,



Kenneth A. Hoffman

KAH/knb  
Enclosures

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DOCUMENT NUMBER - DATE  
10095 SEP 20 3

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10096 SEP 20 3

FPLSC-ATTORNEY OF RECORD

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Page 2  
September 20, 2004

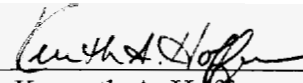
**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of Florida Power & Light Company's re-filed, fully unredacted Prefiled Direct Testimony and Supporting Exhibits of FPL Witnesses Rosemary Morley and David Bromley have been furnished by Hand Delivery this 20<sup>th</sup> day of September, 2004, to the following:

Cochran Keating, Esq.  
Office of the General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Room 370  
Tallahassee, Florida 32399-0850

Jon C. Moyle, Jr., Esq.  
William Hollimon, Esq.  
Moyle, Flanigan, Katz, Raymond & Sheehan, P.A.  
The Perkins House  
118 North Gadsden Street  
Tallahassee, FL 32301

By:

  
Kenneth A. Hoffman



**BEFORE THE FLORIDA  
PUBLIC SERVICE COMMISSION**

**DOCKET NO. 030623-EI  
FLORIDA POWER & LIGHT COMPANY**

**IN RE: COMPLAINTS BY SOUTHEASTERN UTILITY SERVICES, INC.  
(SUSI) ON BEHALF OF VARIOUS CUSTOMERS,  
AGAINST FLORIDA POWER AND LIGHT COMPANY  
CONCERNING THERMAL DEMAND METER ERROR**

**DIRECT TESTIMONY & EXHIBIT OF:  
  
ROSEMARY MORLEY**

DOCUMENT NUMBER-DATE

10095 SEP 20 8

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                   **FLORIDA POWER & LIGHT COMPANY**

3                   **DIRECT TESTIMONY OF ROSEMARY MORLEY**

4                   **DOCKET NO. 030623-EI**

5                   **JULY 12, 2004**

6  
7   **Q.     Please state your name and address.**

8   A.     My name is Rosemary Morley. My business address is 9250 West Flagler Street,  
9           Miami, Florida, 33174.

10 **Q.    By whom are you employed and what is your position?**

11 A.     I am employed by Florida Power & Light Company ("FPL" or "Company") as the  
12           Rate Development Manager in the Rates & Tariffs department.

13 **Q.    Please state your education and business experience.**

14 A.     I hold a bachelor's degree in economics from the University of Maryland and a  
15           master's degree in economics from Northwestern University. I am currently  
16           pursuing a doctorate in business administration from Nova Southeastern  
17           University. Since joining FPL in 1983 I have held a variety of positions in the  
18           forecasting, planning, and regulatory areas. I joined the Rates and Tariff  
19           Department in 1987 as a Senior Cost of Service Analyst and was subsequently  
20           promoted to Supervisor of Cost of Service. I currently hold the position of Rate  
21           Development Manager with responsibilities for rate development and tariff  
22           administration.

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

24 A.     The purpose of my testimony is to address how refunds should be calculated  
25           when a meter tests outside of the allowed plus tolerance levels. I also support the

1 specific refund calculations which should be applied to the accounts at issue in  
2 this docket.

3 **Q. Can you summarize your testimony?**

4 A. Yes. My testimony discusses the appropriate rate schedule that should be used in  
5 computing any refund amounts. Specifically, any refund amounts should be  
6 based on the applicable FPL rate schedule given the customer's kW demand,  
7 adjusted to remove the effects of any meter error. In addition, my testimony  
8 shows the specific refund amounts associated with the accounts at issue in this  
9 docket. In total, \$30,623.10 is computed in refunds for these accounts. The  
10 billing detail for each of the affected accounts is also incorporated into my  
11 testimony.

12 **Q. Have you prepared, or caused to be prepared under your direction,**  
13 **supervision or control, an exhibit for this proceeding?**

14 Yes. I am sponsoring a Composite Exhibit which consists of the following  
15 documents:

- 16 • Document No. RM-1, Summary of Accounts Eligible for Refunds
- 17 • Document No. RM-2, Adjusted kW Demands and Refunds by Account
- 18 • Document No. RM-3, Derivation of Refunds by Account

19 **Q. How should refunds be calculated when a meter tests in excess of the plus**  
20 **tolerance allowed by rule?**

21 A. As stated in Florida Administrative Code Rule 25-6.103, whenever a meter is  
22 found to have an error in excess of the plus tolerance allowed by rule, refunds  
23 should be based on "the amount billed in error." Accordingly, any refund amount

1 should be based on the difference between the amount actually billed the customer  
2 less the amount which would have been billed if the meter had accurately  
3 measured the customer's kW demand and kWh usage. Using this method, the  
4 customer's electric bill, less any refunds, is made equal to the electric bill which  
5 would have been rendered had the meter error not existed.

6 **Q. How should the amount which would have been billed if the meter had**  
7 **accurately measured the customer's kW demand and kWh usage be**  
8 **determined?**

9 **A.** In computing the amount which would have been billed absent any meter error,  
10 two pieces of information are needed. The first item needed is a calculation of  
11 the customer's adjusted billing determinants, that is the kW demand and kWh  
12 usage adjusted to remove the effects of the meter error. The meter test results  
13 should be used to compute these values. Second, the rates and charges to be  
14 applied against those adjusted billing determinants must be established.  
15 Consistent with the goal of undoing the effects of any meter error, the rates and  
16 charges should be based on the applicable FPL tariff and the customer's adjusted  
17 billing determinants.

18 **Q. Could the rate schedule applicable to the adjusted billing determinants differ**  
19 **from that used when the customer was originally billed?**

20 **A.** In some cases, yes. FPL's general service demand rates are specific to certain  
21 sized loads. For example, a customer with a kW demand between 21-499 kW is  
22 billed under the GSD-1 rate schedule. A customer with a kW demand between  
23 500-1,999 kW is billed under the GSLD-1 rate schedule, and so forth. As

1 administered by FPL, these load thresholds must be met at least once every 12  
2 months. For example, assume that a customer's maximum kW demand, based on  
3 the current and the prior eleven billing months, is 489 kW. The customer's  
4 applicable rate schedule should be GSD-1. Now assume that a meter error causes  
5 the customer's kW demand to register 510 kW instead of 489 kW. Under this  
6 scenario, the customer is erroneously billed under the GSLD-1 rate schedule  
7 strictly as a result of the meter error. In order to undo the effects of the meter  
8 error, the GSD-1 rate schedule should be applied against the customer's adjusted  
9 billing determinants.

10 **Q. Does this unfairly affect the customer?**

11 **A.** Not at all. While it is true that the energy charges under the GSLD-1 are lower  
12 than those under the GSD-1 rate schedule (while the customer charge under the  
13 GSLD-1 rate schedule is higher than it is under GSD-1) the objective should be to  
14 hold the customer harmless from the effects of the meter error and return the  
15 customer to a correctly billed status quo. The purpose and goal of the billing  
16 adjustment should not be to create a financial gain for the affected customer. In  
17 the above scenario, the customer, in the absence of any meter error, would have  
18 been charged under the GSD-1 rate schedule. Therefore, in computing the refunds  
19 due this customer the GSD-1 rate schedule should be used.

20 **Q. Would the same logic hold when backbilling an account with a meter testing**  
21 **below the allowed tolerance levels?**

22 **A.** Absolutely. The Florida Administrative Code allows utilities to backbill in those  
23 instances where a meter is found to be slow, non-registering, or partially

1 registering. For illustrative purposes, assume a customer's maximum kW demand  
2 over the past 11 months is less than 500 kW. Now assume that a meter error  
3 causes the kW demand to register 489 kW for the current month when a properly  
4 functioning meter would have registered 510 kW. The customer's kW demand  
5 would be 21 kW less than it should be. In addition, the GSD-1 rate schedule  
6 would have been erroneously used to calculate the customer's bill instead of the  
7 GSLD-1 rate schedule. In rebilling the customer, the correctly adjusted kW  
8 demand and the applicable rate schedule for the adjusted kW demand should be  
9 used. In this case, the customer should be rebilled based on 510 kW and the  
10 GSLD-1 rate schedule.

11 **Q. Could using the GSLD-1 instead of the GSD-1 rate schedule for backbilling**  
12 **reduce the amount the customer owes the Company in the scenario you just**  
13 **described?**

14 **A.** Yes it could. Bear in mind, however, that absent the meter error the customer  
15 would have been billed for 510 kW demand under the GSLD-1. Rebilling should  
16 reflect the electric bill which would have been rendered had the meter error not  
17 existed.

18 **Q. Have you calculated the refunds that should be applied to the accounts at**  
19 **issue in this docket?**

20 **A.** Yes. As shown in Document No. RM-1, 12 accounts at issue in this docket are  
21 eligible for refunds. In total, these 12 accounts should be refunded \$30,623.10.

22 **Q. Can you describe the specific calculations you used to derive this figure?**

1 A. As I stated previously, the refund calculation requires a calculation of the  
2 customer's adjusted billing determinants and application of the applicable rate  
3 schedule. In order to illustrate how each item is determined a specific example  
4 may be helpful. Ocean Properties' two meter tests indicated a plus tolerance of  
5 5.78% and 6.00%, respectively. Based on the test with the higher error  
6 percentage, the meter was registering 106% of what it should have been  
7 registering. To convert this registration percentage into an adjusted kW demand, a  
8 correction factor is needed. The correction factor is determined using the  
9 following formula:

$$\text{Correction Factor} = 1/\text{Registration Percentage}$$

11 In the case of Ocean Properties,

$$\text{Correction Factor} = 1/1.06 = .943396$$

13 The customer's adjusted kW demand is now determined by the following formula:

$$\text{Adjusted kW Demand} = \text{Original kW Demand} * \text{Correction Factor}$$

15 Ocean Properties' original kW demand for service between 7/31/02 and 8/29/02  
16 was 432 kW. Therefore, the adjusted kW demand for this month should be:

$$\text{Adjusted kW Demand} = 432 \text{ kW} * .943396 = 407 \text{ kW}$$

18 The same process is repeated for the other eleven months in the refund period.

19 Document No. RM-2, page 1 shows the adjusted kW demand for Ocean Properties  
20 for each month of the refund period.

21 **Q. Have the adjusted billing determinants for the other eleven accounts been**  
22 **computed in a similar manner?**

1 A. Yes. For the other ten accounts with meter tests indicating that the kW demand  
2 was over-registering, the adjusted kW demand was computed using the same  
3 formulas described above. In the case of Dillard's account # 51180-46985, the  
4 kWh usage had to be adjusted. Virtually the same process was used in this case  
5 with one exception. During the last month of the refund period, the correction  
6 factor was applied only to the kWh recorded before the meter was changed.

7 **Q. After calculating the adjusted billing determinants for each account, how is**  
8 **the appropriate rate schedule determined?**

9 A. Again, this is best illustrated by considering a specific example. Continuing with  
10 the case of Ocean Properties, Document No. RM-2, page 1 shows that the  
11 customer was originally billed under the GSD-1 rate schedule for every month of  
12 the refund period. This is because the customer's maximum kW demand, based  
13 on the current and prior 11 months of billing, was always less than 500 kW, but  
14 greater than 20 kW. After computing the adjusted kW demand, the GSD-1 rate  
15 schedule is still the appropriate rate schedule to compute any refunds because the  
16 customer's maximum kW demand based on the current and prior eleven months is  
17 still less than 500 kW, but greater than 20 kW for every month of the refund  
18 period.

19 **Q. Please describe the specific refund calculations for this customer.**

20 A. I will again use the last month of the refund period to illustrate these calculations.  
21 Ocean Properties was originally billed \$14,756.98 for service between 7/31/02  
22 and 8/29/02. As shown in Document No. RM-3, part 1 of 12, page 1, this amount  
23 was based on 432 kW of demand, the application of the GSD-1 rate schedule, and



1 all of the otherwise applicable rates and charges. Document No. RM-3, part 1 of  
2 12, page 2 shows the calculation of the customer bill based on the adjusted kW  
3 demand of 407 kW described earlier. Using the adjusted kW demand and the  
4 GSD-1 rate schedule, the customer's bill for the month, including all applicable  
5 rates and charges should be \$14,501.79. Therefore, the customer's refund for that  
6 month is equal to \$255.19.

7 **Q. Does the refund amount computed in Document No. RM-3 include taxes?**

8 A. Yes. As shown on Document No. RM-3, the gross receipts tax, franchise fee  
9 clause, utility tax, and sales tax as applicable are included in these bill  
10 calculations. The specific taxes applicable to this account have been retrieved  
11 from the Company's billing system.

12 **Q. Have similar calculations been performed for the other accounts at issue in  
13 this docket?**

14 A. Yes. For each account and for each month of the refund period I have developed  
15 workpapers showing the original billed amount, the billed amount based on the  
16 adjusted billing determinants, and the resulting refund amount. These are also  
17 provided in Document No. RM-3.

18 **Q. In computing these refunds was a change in rate schedule applied to any of  
19 the accounts in this docket?**

20 A. Yes. Based on the refund period FPL believes is appropriate, one account, J.C.  
21 Penney's account # 90964-37216, would be affected by a change in rate schedule.  
22 During the refund period, the customer was originally billed under the GSLD-1  
23 rate schedule. After computing the adjusted kW demand, the customer would not

1 qualify for the GSLD-1 rate for the final month of service during the refund  
2 period. For service between 10/9/02 and 11/7/02, the GSD-1 rate schedule is  
3 applicable to the customer's adjusted kW demand. For that month, a negative  
4 refund of \$300.94 is computed. Based on all twelve months of the refund period,  
5 a positive refund of \$1,797.32 is calculated for this account.

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

7 **A. Yes.**

**SUMMARY OF ACCOUNTS ELIGIBLE FOR REFUNDS**

<u>NAME</u>	<u>ACCOUNT #</u>	<u>LOCATION</u>	<u>REFUND</u>
OCEAN PROPERTIES	70876-34924	BRADENTON	\$3,120.15
J C PENNEY	07064-37886	BRADENTON	\$1,829.91
J C PENNEY	90964-37216	NAPLES	\$1,797.32
DILLARD	28011-72467	CORAL SPRINGS	\$2,913.87
DILLARD	51180-46985	PORT CHARLOTTE	\$2,115.52
TARGET	39242-15316	BOYTON BEACH	\$3,086.66
TARGET	36908-36659	BRADENTON	\$2,442.24
TARGET	13854-10566	DELRAY	\$2,282.82
TARGET	42298-19083	FORT MYERS	\$2,481.80
TARGET	07710-59334	HOLLYWOOD	\$3,252.32
TARGET	10054-45984	PORT CHARLOTTE	\$2,596.79
TARGET	59543-43371	VENICE	\$2,703.70
TOTAL REFUND FOR ACCOUNTS			<u><u>\$30,623.10</u></u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
OCEAN PROPERTIES**

70876-34924	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	corrected	rate	
8/29/2002	432	407	1.06000	0.9434	480	GSD-1	452	GSD-1	\$255.19
7/31/2002	444	418	1.06000	0.9434	480	GSD-1	480	GSD-1	\$265.40
7/1/2002	432	407	1.06000	0.9434	480	GSD-1	480	GSD-1	\$255.19
5/31/2002	444	418	1.06000	0.9434	480	GSD-1	480	GSD-1	\$265.40
5/1/2002	480	452	1.06000	0.9434	480	GSD-1	480	GSD-1	\$285.81
4/2/2002	420	396	1.06000	0.9434	480	GSD-1	480	GSD-1	\$258.09
3/4/2002	396	373	1.06000	0.9434	480	GSD-1	480	GSD-1	\$247.32
2/1/2002	420	396	1.06000	0.9434	480	GSD-1	480	GSD-1	\$258.07
1/2/2002	420	396	1.06000	0.9434	480	GSD-1	480	GSD-1	\$258.09
11/29/2001	420	396	1.06000	0.9434	480	GSD-1	480	GSD-1	\$243.65
10/29/2001	420	396	1.06000	0.9434	480	GSD-1	480	GSD-1	\$243.67
9/28/2001	480	452	1.06000	0.9434	480	GSD-1	480	GSD-1	\$284.27
									<u>\$3,120.15</u>

Exhibit No. \_\_\_\_\_  
Document No. RM-2  
Page 1 of 12

NOTE: the full precision on correction factor not shown

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
J C PENNEY - BRADENTON**

07064-37886	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
2/5/2003	336	322	1.04310	0.9587	480	GSD-1	460	GSD-1	\$123.49
1/2/2003	360	345	1.04310	0.9587	480	GSD-1	460	GSD-1	\$132.32
12/2/2002	408	391	1.04310	0.9587	480	GSD-1	460	GSD-1	\$149.76
10/30/2002	432	414	1.04310	0.9587	480	GSD-1	460	GSD-1	\$158.57
10/1/2002	456	437	1.04310	0.9587	480	GSD-1	460	GSD-1	\$167.39
8/30/2002	456	437	1.04310	0.9587	480	GSD-1	460	GSD-1	\$167.40
8/1/2002	480	460	1.04310	0.9587	480	GSD-1	460	GSD-1	\$176.20
7/2/2002	432	414	1.04310	0.9587	456	GSD-1	456	GSD-1	\$158.58
6/3/2002	432	414	1.04310	0.9587	456	GSD-1	456	GSD-1	\$158.58
5/2/2002	396	379	1.04310	0.9587	456	GSD-1	456	GSD-1	\$149.77
4/3/2002	372	356	1.04310	0.9587	456	GSD-1	456	GSD-1	\$148.57
3/5/2002	360	345	1.04310	0.9587	456	GSD-1	456	GSD-1	\$139.28
									<u>\$1,829.91</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
J C PENNEY - NAPLES**

90964-37216	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/7/2002	480	461	1.04120	0.9604	504	GSLD-1	484	GSD-1	(\$300.94)
10/9/2002	504	484	1.04120	0.9604	504	GSLD-1	504	GSLD-1	\$200.17
9/10/2002	492	472	1.04120	0.9604	504	GSLD-1	504	GSLD-1	\$200.16
8/9/2002	444	426	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$180.14
7/11/2002	456	437	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$190.16
6/11/2002	480	461	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$190.16
5/10/2002	456	437	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$190.17
4/11/2002	444	426	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$189.82
3/13/2002	432	414	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$189.80
2/12/2002	444	426	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$189.81
1/11/2002	444	426	1.04120	0.9604	540	GSLD-1	540	GSLD-1	\$189.80
12/10/2001	480	461	1.04120	0.9604	552	GSLD-1	552	GSLD-1	\$188.07
									<u>\$1,797.32</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
DILLARD - CORAL SPRINGS**

28011-72467	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/15/2002	504	480	1.04840	0.9538	540	GSLD-1	515	GSLD-1	\$246.77
10/17/2002	516	492	1.04840	0.9538	540	GSLD-1	515	GSLD-1	\$246.78
9/18/2002	492	469	1.04840	0.9538	540	GSLD-1	540	GSLD-1	\$236.48
8/19/2002	540	515	1.04840	0.9538	540	GSLD-1	540	GSLD-1	\$257.06
7/19/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$236.50
6/19/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$236.48
5/20/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$236.49
4/19/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$236.38
3/21/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$249.05
2/20/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$249.05
1/22/2002	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$249.05
12/18/2001	480	457	1.04840	0.9538	600	GSLD-1	600	GSLD-1	\$233.78
									<u>\$2,913.87</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
DILLARD - PORT CHARLOTTE**

51180-46985	as billed	adjusted	Test Results	Correction Factor	as billed	rate	adjusted	rate	Refund
12/14/2002	190080	187449	1.02080	0.9796		GSLD-1		GSLD-1	\$116.09
11/13/2002	197040	193025	1.02080	0.9796		GSLD-1		GSLD-1	\$177.12
10/15/2002	212160	207836	1.02080	0.9796		GSLD-1		GSLD-1	\$190.77
9/16/2002	221520	217006	1.02080	0.9796		GSLD-1		GSLD-1	\$199.17
8/15/2002	213120	208777	1.02080	0.9796		GSLD-1		GSLD-1	\$191.2
7/17/2002	198000	193965	1.02080	0.9796		GSLD-1		GSLD-1	\$178.01
6/17/2002	205920	201724	1.02080	0.9796		GSLD-1		GSLD-1	\$185.11
5/16/2002	209040	204780	1.02080	0.9796		GSLD-1		GSLD-1	\$187.93
4/17/2002	172560	169043	1.02080	0.9796		GSLD-1		GSLD-1	\$155.37
3/19/2002	166560	163166	1.02080	0.9796		GSLD-1		GSLD-1	\$162.06
2/18/2002	196800	192789	1.02080	0.9796		GSLD-1		GSLD-1	\$191.52
1/17/2002	185760	181974	1.02080	0.9796		GSLD-1		GSLD-1	\$180.75
									<u>\$2,115.52</u>

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**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - BOYTON BEACH**

39242-15316	as billed	adjusted	Test Results	Correction Factor
11/11/2002	528	504	1.04600	0.9560
10/11/2002	564	539	1.04600	0.9560
9/12/2002	576	550	1.04600	0.9560
8/13/2002	576	550	1.04600	0.9560
7/15/2002	576	550	1.04600	0.9560
6/13/2002	576	550	1.04600	0.9560
5/14/2002	552	527	1.04600	0.9560
4/15/2002	540	516	1.04600	0.9560
3/15/2002	516	493	1.04600	0.9560
2/14/2002	480	458	1.04600	0.9560
1/15/2002	576	550	1.04600	0.9560
12/12/2001	564	539	1.04600	0.9560

Max kW over 12 mos			
as billed	rate	adjusted	rate
576	GSLD-1	550	GSLD-1
576	GSLD-1	550	GSLD-1
576	GSLD-1	550	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1
576	GSLD-1	576	GSLD-1

Refund
\$245.52
\$255.75
\$265.98
\$265.96
\$265.99
\$265.98
\$255.76
\$245.90
\$248.30
\$237.50
\$280.68
\$253.34
<u>\$3,086.66</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - BRADENTON**

36908-36659	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/20/2002	528	505	1.04360	0.9582	600	GSLD-1	574	GSLD-1	\$204.12
10/22/2002	600	574	1.04360	0.9582	600	GSLD-1	574	GSLD-1	\$230.74
9/23/2002	540	517	1.04360	0.9582	564	GSLD-1	564	GSLD-1	\$204.13
8/22/2002	540	517	1.04360	0.9582	588	GSLD-1	588	GSLD-1	\$204.12
7/24/2002	564	540	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$212.99
6/24/2002	540	517	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$204.12
5/23/2002	540	517	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$204.12
4/24/2002	480	459	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$186.37
3/26/2002	480	459	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$196.35
2/25/2002	480	459	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$196.36
1/25/2002	516	494	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$205.70
12/21/2001	516	494	1.04360	0.9582	600	GSLD-1	600	GSLD-1	\$193.12
									<u>\$2,442.24</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - DELRAY**

13854-10566	as billed	adjusted	Test Results	Correction Factor
11/5/2002	432	414	1.04120	0.9604
10/7/2002	432	414	1.04120	0.9604
9/6/2002	480	461	1.04120	0.9604
8/7/2002	444	426	1.04120	0.9604
7/9/2002	480	461	1.04120	0.9604
6/7/2002	480	461	1.04120	0.9604
5/8/2002	420	403	1.04120	0.9604
4/9/2002	480	461	1.04120	0.9604
3/11/2002	420	403	1.04120	0.9604
2/8/2002	480	461	1.04120	0.9604
1/9/2002	480	461	1.04120	0.9604
12/6/2001	444	426	1.04120	0.9604

Max kW over 12 mos				Refund
as billed	rate	adjusted	rate	
480	GSD-1	461	GSD-1	\$182.40
480	GSD-1	480	GSD-1	\$182.41
504	GSLD-1	504	GSLD-1	\$193.94
516	GSLD-1	516	GSLD-1	\$183.73
540	GSLD-1	540	GSLD-1	\$193.95
540	GSLD-1	540	GSLD-1	\$193.96
540	GSLD-1	540	GSLD-1	\$173.51
540	GSLD-1	540	GSLD-1	\$204.63
540	GSLD-1	540	GSLD-1	\$183.08
540	GSLD-1	540	GSLD-1	\$204.62
540	GSLD-1	540	GSLD-1	\$204.63
540	GSLD-1	540	GSLD-1	\$181.96
				<u>\$2,282.82</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - FORT MYERS**

42298-19083	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/20/2002	384	368	1.04210	0.9596	600	GSLD-1	575	GSLD-1	\$146.35
10/22/2002	384	368	1.04210	0.9596	600	GSLD-1	575	GSLD-1	\$146.35
9/23/2002	600	575	1.04210	0.9596	600	GSLD-1	575	GSLD-1	\$228.67
8/22/2002	600	575	1.04210	0.9596	600	GSLD-1	576	GSLD-1	\$228.66
7/24/2002	576	552	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$219.53
6/24/2002	588	564	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$219.52
5/23/2002	576	552	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$219.52
4/24/2002	552	529	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$210.37
3/26/2002	540	518	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$212.02
2/25/2002	540	518	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$212.03
1/25/2002	552	529	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$221.65
12/21/2001	588	564	1.04210	0.9596	588	GSLD-1	576	GSLD-1	\$217.13
									<u>\$2,481.80</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - HOLLYWOOD**

07710-59334	as billed	adjusted	Test Results	Correction Factor
11/4/2002	600	572	1.04840	0.9538
10/4/2002	480	457	1.04840	0.9538
9/6/2002	540	515	1.04840	0.9538
8/7/2002	552	526	1.04840	0.9538
7/9/2002	600	572	1.04840	0.9538
6/7/2002	552	526	1.04840	0.9538
5/8/2002	552	526	1.04840	0.9538
4/9/2002	528	503	1.04840	0.9538
3/11/2002	528	503	1.04840	0.9538
2/8/2002	552	526	1.04840	0.9538
1/9/2002	600	572	1.04840	0.9538
12/6/2001	552	526	1.04840	0.9538

Max kW over 12 mos			
as billed	rate	adjusted	rate
600	GSLD-1	572	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1
600	GSLD-1	600	GSLD-1

Refund
\$287.07
\$235.81
\$256.30
\$266.56
\$287.08
\$266.58
\$266.55
\$269.92
\$269.92
\$280.71
\$302.31
\$263.51
<u>\$3,252.32</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - PORT CHARLOTTE**

10054-45984	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/15/2002	504	482	1.04360	0.9582	564	GSLD-1	540	GSLD-1	\$205.92
10/17/2002	540	517	1.04360	0.9582	564	GSLD-1	540	GSLD-1	\$215.27
9/18/2002	552	528	1.04360	0.9582	564	GSLD-1	540	GSLD-1	\$224.63
8/19/2002	564	540	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$224.63
7/19/2002	540	517	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$215.27
6/19/2002	540	517	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$215.27
5/20/2002	540	517	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$215.25
4/19/2002	540	517	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$215.58
3/21/2002	480	459	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$207.39
2/20/2002	516	494	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$217.25
1/22/2002	528	505	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$227.12
12/18/2001	540	517	1.04360	0.9582	576	GSLD-1	576	GSLD-1	\$213.21
									<u>\$2,596.79</u>

**ADJUSTED KW DEMANDS AND REFUNDS BY ACCOUNT  
TARGET - VENICE**

59543-43371	as billed	adjusted	Test Results	Correction Factor	Max kW over 12 mos				Refund
					as billed	rate	adjusted	rate	
11/19/2002	500	479	1.04360	0.9582	600	GSLD-1	574	GSLD-1	\$196.82
10/21/2002	576	551	1.04360	0.9582	600	GSLD-1	574	GSLD-1	\$234.31
9/20/2002	576	551	1.04360	0.9582	600	GSLD-1	574	GSLD-1	\$234.32
8/21/2002	588	563	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$234.32
7/23/2002	588	563	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$234.32
6/21/2002	576	551	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$234.32
5/22/2002	504	482	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$206.20
4/23/2002	480	459	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$196.82
3/25/2002	480	459	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$207.38
2/22/2002	570	546	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$237.00
1/24/2002	576	551	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$246.87
12/20/2001	600	574	1.04360	0.9582	600	GSLD-1	576	GSLD-1	\$241.02
									<u>\$2,703.70</u>

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 1 of 24

ENTER KWH 207,240 FRANCHISE CODE 140 SERVICE TO DATE 8/29/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,837.12 (2)

(3). Demand Charge \$5.81 \$2,451.82 (3)

**(4). Energy Conservation (ECC)**

kwh 207240 x 0.159 =ECC \$329.51 (4)

**(4a). Environmental charge (ECRC)**

kwh 207240 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 207240 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 422 x 2.34 =CPC \$987.48 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$6,605.93 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 207240 x 2.635 =FCC \$5,460.77 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$12,099.24 (9)

**FPL AMOUNT**

\$12,099.24 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.09 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.962 % \$728.75 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$6,605.93

**(13). FCC Amount Subject to City tax:**

kwh 207240 x 0.739 % \$1,531.50

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$83.79

**(15). FFC Amount (From Line C)**

\$728.75

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,982.51

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$898.25

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$13,850.33

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

**Florida Sales Tax****Optional Sales Tax (yes or no)**

no

**Addition of lines A,B, & C x rate**

7.00%

\$906.65

**Commercial Total Bill**

\$14,756.98

G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 2 of 24

ENTER KWH 207,240 FRANCHISE CODE 140 SERVICE TO DATE 8/29/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 407

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,837.12 (2)

(3). Demand Charge \$5.81 \$2,306.57 (3)

## (4). Energy Conservation (ECC)

kwh 207240 x 0.159 =ECC \$329.51 (4)

## (4a). Environmental charge (ECRC)

kwh 207240 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 207240 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 397 x 2.34 =CPC \$928.98 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,402.18 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 207240 x 2.635 =FCC \$5,460.77 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,895.49 (9)

## FPL AMOUNT

\$11,895.49 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$122.00 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$716.48 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$32.54

## (12). Non-Fuel Energy Charge (Line 7)

\$6,402.18

## (13). FCC Amount Subject to City tax:

kwh 207240 x 0.739 % \$1,531.50

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$81.70

## (15). FFC Amount (From Line C)

\$716.48

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$8,764.40

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$876.44 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$13,610.41 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$891.38

## Commercial Total Bill

\$14,501.79 G

## REFUND

\$255.19

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 3 of 24

ENTER KWH 217,080 FRANCHISE CODE 140 SERVICE TO DATE 7/31/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,971.83 (2)

(3). Demand Charge \$5.81 \$2,521.54 (3)

**(4). Energy Conservation (ECC)**

kwh 217080 x 0.159 =ECC \$345.16 (4)

**(4a). Environmental charge (ECRC)**

kwh 217080 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 217080 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 434 x 2.34 =CPC \$1,015.56 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,854.09 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 217080 x 2.635 =FCC \$5,720.06 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,606.69 (9)

**FPL AMOUNT**

\$12,606.69 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.29 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$759.32 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,854.09

(13). FCC Amount Subject to City tax:

kwh 217080 x 0.739 % \$1,604.22

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$87.08

(15). FFC Amount (From Line C) \$759.32

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,337.25

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$933.73 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,429.03 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$944.67

**Commercial Total Bill**

\$15,373.70 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924

Commercial GSD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 1 of 12  
Page 4 of 24

ENTER KWH 217,080 FRANCHISE CODE 140 SERVICE TO DATE 7/31/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 418

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,971.83 (2)

(3). Demand Charge \$5.81 \$2,370.48 (3)

(4). Energy Conservation (ECC)  
kwh 217080 x 0.159 = ECC \$346.16 (4)

(4a). Environmental charge (ECRC)  
kwh 217080 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
kwh 217080 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
kw 408 x 2.34 = CPC \$954.72 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,642.19 (7)

(8). FUEL COST CHARGE (FCC)  
kwh 217080 x 2.635 = FCC \$5,720.06 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,394.79 (9)

## FPL AMOUNT

\$12,394.79 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A) x GRT Rate = 1.0256 \$127.12 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$746.66 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$32.54

(12). Non-Fuel Energy Charge (Line 7)

\$6,642.19

(13). FCC Amount Subject to City tax:

kwh 217080 x 0.739 % \$1,604.22

(14). Subtotal: Additional Lines (line 11, 12, &amp; 13)

Multiplied by GRT Rate of 1.0256\$84.91

(15). FFC Amount (From Line C)

\$746.66

(16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,110.42

Tax Rate: Multiply Line 16 by

10.0% Straight OR\_\_\_\_\_ of 1st \$0 \$0\_\_\_\_\_ of next \$0 \$0\_\_\_\_\_ of excess \$0\$0\$911.04

D

## E. TOTAL BILL

Addition of Lines A, B, C, &amp; D

\$14,179.51 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$928.79

Commercial Total Bill

\$15,108.30

G

REFUND

\$265.40

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 5 of 24

ENTER KWH 213,720 FRANCHISE CODE 140 SERVICE TO DATE 7/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,925.83 (2)

(3). Demand Charge \$5.81 \$2,451.82 (3)

## (4). Energy Conservation (ECC)

kwh 213720 x 0.159 =ECC \$339.81 (4)

## (4a). Environmental charge (ECRC)

kwh 213720 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 213720 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 422 x 2.34 =CPC \$987.48 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$6,704.94 (7)

kwh 213720 x 2.635 =FCC

\$5,631.52 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,369.00 (9)

## FPL AMOUNT

\$12,369.00 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$126.86 B

**C. FRANCHISE FEE CLAUSE (FFC)**

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$745.00 C

**D. UTILITY TAX**

## (11). Customer Charge From (Line 1)

\$32.54

## (12). Non-Fuel Energy Charge (Line 7)

\$6,704.94

## (13). FCC Amount Subject to City tax:

kwh 213720 x 0.739 % \$1,679.39

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$86.30

## (15). FFC Amount (From Line C)

\$745.00

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,147.17

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$914.72 D

**E. TOTAL BILL**

## Addition of Lines A, B, C, &amp; D

\$14,155.58 E

## (Apply applicable interest, credits, adjustments, charges, etc... Please

## Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

## Florida Sales Tax

## Optional Sales Tax (yes or no)

no

## Addition of lines A,B, &amp; C x rate

7.00%

\$926.86

## Commercial Total Bill

\$15,082.44 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 6 of 24

ENTER KWH 213,720 FRANCHISE CODE 140 SERVICE TO DATE 7/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 407

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,925.83 (2)

(3). Demand Charge \$5.81 \$2,306.57 (3)

**(4). Energy Conservation (ECC)**

kwh 213720 x 0.159 =ECC \$339.81 (4)

**(4a). Environmental charge (ECRC)**

kwh 213720 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 213720 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 397 x 2.34 =CPC \$928.98 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$6,501.19 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 213720 x 2.635 =FCC \$5,631.52 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$12,165.25 (9)

**FPL AMOUNT**

\$12,165.25 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.77 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$732.73 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$6,501.19

**(13). FCC Amount Subject to City tax:**

kwh 213720 x 0.739 % \$1,579.39

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$83.21

**(15). FFC Amount (From Line C)**

\$732.73

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,929.06

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$892.91 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$13,915.66 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$911.59

**Commercial Total Bill**

\$14,827.25 G

**REFUND**

\$255.19

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 1 of 12  
 Page 7 of 24

ENTER KWH 204,240 FRANCHISE CODE 140 SERVICE TO DATE 5/31/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,796.05 (2)

(3). Demand Charge \$5.81 \$2,821.54 (3)

## (4). Energy Conservation (ECC)

kwh 204240 x 0.159 =ECC \$324.74 (4)

## (4a). Environmental charge (ECRC)

kwh 204240 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 204240 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 434 x 2.34 =CPC \$1,015.56 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,657.89 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 204240 x 2.635 =FCC \$5,381.72 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,072.15 (9)

## FPL AMOUNT

\$12,072.15 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate 1.0256 \$123.81 B

**C. FRANCHISE FEE CLAUSE (FFC)**

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$727.12 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$32.54

(12). Non-Fuel Energy Charge (Line 7)

\$6,657.89

(13). FCC Amount Subject to City tax:

kwh 204240 x 0.739 % \$1,509.33

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$84.10

(15). FFC Amount (From Line C)

\$727.12

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$9,010.98

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$901.10 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,824.18 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$904.62

## Commercial Total Bill

\$14,728.80 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
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ENTER KWH 204,240 FRANCHISE CODE 140 SERVICE TO DATE 5/31/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 418

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,796.05 (2)

(3). Demand Charge \$5.81 \$2,370.48 (3)

**(4). Energy Conservation (ECC)**

kwh 204240 x 0.159 =ECC \$324.74 (4)

**(4a). Environmental charge (ECRC)**

kwh 204240 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 204240 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 408 x 2.34 =CPC \$954.72 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,445.99 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 204240 x 2.635 =FCC \$5,381.72 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,860.25 (9)

**FPL AMOUNT**

\$11,860.25 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$121.64 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$714.36 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,445.99

(13). FCC Amount Subject to City tax:

kwh 204240 x 0.739 % \$1,509.33

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$81.92

(15). FFC Amount (From Line C) \$714.36

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,784.14

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$878.41 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,574.66 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$888.74

**Commercial Total Bill**

\$14,463.40 G

**REFUND**

\$265.40

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924

Commercial GSD-1  
BILL CALCULATION WORKSHEET

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Part 1 of 12  
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ENTER KWH 185,040 FRANCHISE CODE 140 SERVICE TO DATE 5/1/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,533.20 (2)

(3). Demand Charge \$5.81 \$2,730.70 (3)

## (4). Energy Conservation (ECC)

kwh 185040 x 0.159 =ECC \$294.21 (4)

## (4a). Environmental charge (ECRC)

kwh 185040 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 185040 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 470 x 2.34 =CPC \$1,099.80 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,657.91 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 185040 x 2.635 =FCC \$4,875.80 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,566.25 (9)

## FPL AMOUNT

\$11,566.25 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.62 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$696.65 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$32.54

## (12). Non-Fuel Energy Charge (Line 7)

\$6,657.91

## (13). FCC Amount Subject to City tax:

kwh 185040 x 0.739 % \$1,367.45

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$82.64

## (15). FFC Amount (From Line C)

\$696.65

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$8,837.19

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$883.72

D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$13,265.24

E

## (Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

## Florida Sales Tax

## Optional Sales Tax (yes or no)

no

## Addition of lines A,B, &amp; C x rate

7.00%

\$866.71

## Commercial Total Bill

\$14,131.95

G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 185,040 FRANCHISE CODE 140 SERVICE TO DATE 5/1/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 452

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,533.20 (2)

(3). Demand Charge \$5.81 \$2,568.02 (3)

## (4). Energy Conservation (ECC)

kwh 185040 x 0.159 =ECC \$294.21 (4)

## (4a). Environmental charge (ECRC)

kwh 185040 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 185040 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 442 x 2.34 =CPC \$1,034.28 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,429.71 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 185040 x 2.635 =FCC \$4,875.80 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,338.05 (9)

## FPL AMOUNT

\$11,338.05 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A) x GRT Rate = 1.0256 \$116.28 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.962 % \$682.91 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$32.54

## (12). Non-Fuel Energy Charge (Line 7)

\$6,429.71

## (13). FCC Amount Subject to City tax:

kwh 185040 x 0.739 % \$1,367.45

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$80.30

## (15). FFC Amount (From Line C)

\$682.91

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$8,592.91

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$859.29 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$12,996.53 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$849.61

## Commercial Total Bill

\$13,846.14 G

## REFUND

\$285.81

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 11 of 24

ENTER KWH 165,360 FRANCHISE CODE 140 SERVICE TO DATE 4/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.473 \$2,435.75 (2)

(3). Demand Charge \$6.25 \$2,562.50 (3)

## (4). Energy Conservation (ECC)

kwh 165360 x 0.159 =ECC \$262.92 (4)

## (4a). Environmental charge (ECRC)

kwh 165360 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 165360 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 410 x 2.34 =CPC \$959.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,220.57 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 165360 x 2.865 =FCC \$4,737.56 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,993.13 (9)

## FPL AMOUNT

\$10,993.13 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$112.76 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$655.91 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,220.57

(13). FCC Amount Subject to City tax:

kwh 165360 x 0.739 % \$1,222.01

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$76.89

(15). FFC Amount (From Line C) \$655.91

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,210.18

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$821.02 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$12,582.81 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$823.33

## Commercial Total Bill

\$13,406.14 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
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ENTER KWH 165,360 FRANCHISE CODE 140 SERVICE TO DATE 4/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,435.76 (2)

(3). Demand Charge \$6.25 \$2,412.50 (3)

**(4). Energy Conservation (ECC)**

kwh 165360 x 0.159 =ECC \$262.92 (4)

**(4a). Environmental charge (ECRC)**

kwh 165360 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 165360 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 386 x 2.34 =CPC \$903.24 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,014.41 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 165360 x 2.865 =FCC \$4,737.56 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,786.97 (9)

**FPL AMOUNT**

\$10,786.97 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (Line A.) x GRT Rate = 1.0256 \$110.63 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.906 % \$643.61 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,014.41

**(13). FCC Amount Subject to City tax:**

kwh 165360 x 0.739 % \$1,222.01

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$74.58

(15). FFC Amount (From Line C) \$643.61

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,989.61

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$798.96 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,340.17 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$807.88

**Commercial Total Bill**

\$13,148.05 G

**REFUND**

\$258.09

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 13 of 24

ENTER KWH 149,160 FRANCHISE CODE 140 SERVICE TO DATE 3/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,197.13 (2)

(3). Demand Charge \$6.25 \$2,412.50 (3)

**(4). Energy Conservation (ECC)**

kwh 149160 x 0.159 =ECC \$237.16 (4)

**(4a). Environmental charge (ECRC)**

kwh 149160 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 149160 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 386 x 2.34 =CPC \$903.24 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$5,750.03 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 149160 x 2.865 =FCC \$4,273.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,058.46 (9)

**FPL AMOUNT**

\$10,058.46 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$103.16 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.906 % \$600.15 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,750.03

**(13). FCC Amount Subject to City tax:**

kwh 149160 x 0.739 % \$1,102.29

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$70.64

(15). FFC Amount (From Line C) \$600.15

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,558.11

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$755.81 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,517.58 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$753.32

**Commercial Total Bill**

\$12,270.90 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 14 of 24

ENTER KWH 149,160 FRANCHISE CODE 140 SERVICE TO DATE 3/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 373

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,197.13 (2)

(3). Demand Charge \$6.25 \$2,268.75 (3)

**(4). Energy Conservation (ECC)**

kwh 149160 x 0.159 =ECC \$237.16 (4)

**(4a). Environmental charge (ECRC)**

kwh 149160 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 149160 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 363 x 2.34 =CPC \$849.42 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,552.46 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 149160 x 2.865 =FCC \$4,273.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,860.89 (9)

**FPL AMOUNT**

\$9,860.89 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$101.13 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$588.36 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,552.46

(13). FCC Amount Subject to City tax:

kwh 149160 x 0.739 % \$1,102.29

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$68.61

(15). FFC Amount (From Line C)

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$588.36

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$734.67 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,285.05 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$738.53

**Commercial Total Bill**

\$12,023.58 G

**REFUND** \$247.32

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924Commercial GSD-1  
BILL CALCULATION WORKSHEETExhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 1 of 12  
Page 15 of 24ENTER KWH 144,240 FRANCHISE CODE 140 SERVICE TO DATE 2/1/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.473 \$2,124.66 (2)(3). Demand Charge \$6.25 \$2,582.50 (3)

## (4). Energy Conservation (ECC)

kwh 144240 x 0.159 =ECC \$228.34 (4)

## (4a). Environmental charge (ECRC)

kwh 144240 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 144240 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 410 x 2.34 =CPC \$959.40 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$5,875.90 (7)kwh 144240 x 2.865 =FCC \$4,132.48 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,043.38 (9)

## FPL AMOUNT

\$10,043.38 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$103.00 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.906 % \$599.25 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$35.00

## (12). Non-Fuel Energy Charge (Line 7)

\$5,875.90

## (13). FCC Amount Subject to City tax:

kwh 144240 x 0.739 % \$1,065.93

## (14). Subtotal: Additional Lines (line 11, 12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$71.55

## (15). FFC Amount (From Line C)

\$599.25

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$7,647.63

## Tax Rate: Multiply Line 16 by

10.0% Straight ORof 1st \$0 \$0of next \$0 \$0of excess \$0\$0\$764.76 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$11,510.39 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, &amp; C x rate

7.00%\$752.19

## Commercial Total Bill

\$12,262.58 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924

Commercial GSD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 1 of 12  
Page 16 of 24

ENTER KWH 144,240 FRANCHISE CODE 140 SERVICE TO DATE 2/1/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,124.66 (2)

(3). Demand Charge \$6.25 \$2,412.60 (3)

**(4). Energy Conservation (ECC)**

kwh 144240 x 0.159 =ECC \$229.34 (4)

**(4a). Environmental charge (ECRC)**

kwh 144240 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 144240 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 386 x 2.34 =CPC \$903.24 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$5,669.74 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 144240 x 2.865 =FCC \$4,132.48 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,837.22 (9)

**FPL AMOUNT**

\$9,837.22 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$100.89 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$586.94 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$35.00

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,669.74

**(13). FCC Amount Subject to City tax:**

kwh 144240 x 0.739 % \$1,065.93

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$69.44

**(15). FFC Amount (From Line C)**

\$586.94

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,427.05

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$742.71 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$11,267.76 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$736.76

**Commercial Total Bill**

\$12,004.51 G

**REFUND**

\$258.07

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 17 of 24

ENTER KWH 177,720 FRANCHISE CODE 140 SERVICE TO DATE 1/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.473 \$2,617.82 (2)

(3). Demand Charge \$6.25 \$2,562.50 (3)

## (4). Energy Conservation (ECC)

kwh 177720 x 0.159 =ECC \$282.57 (4)

## (4a). Environmental charge (ECRC)

kwh 177720 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 177720 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 410 x 2.34 =CPC \$959.40 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,422.29 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 177720 x 2.865 =FCC \$5,091.68 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,548.97 (9)

## FPL AMOUNT

\$11,548.97 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.45 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.906 % \$689.08 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,422.29

## (13). FCC Amount Subject to City tax:

kwh 177720 x 0.739 % \$1,313.35

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$79.70

(15). FFC Amount (From Line C) \$689.08

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$8,539.42

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$853.94 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,210.44 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate 7.00% \$864.96

Commercial Total Bill \$14,075.40 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924

Commercial GSD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 1 of 12  
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ENTER KWH 177,720 FRANCHISE CODE 140 SERVICE TO DATE 1/2/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.473 \$2,617.82 (2)

(3). Demand Charge \$6.25 \$2,412.50 (3)

## (4). Energy Conservation (ECC)

kwh 177720 x 0.159 =ECC \$282.67 (4)

## (4a). Environmental charge (ECRC)

kwh 177720 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 177720 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 386 x 2.34 =CPC \$903.24 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,216.13 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 177720 x 2.865 =FCC \$5,091.68 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,342.81 (9)

## FPL AMOUNT

\$11,342.81 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$116.33 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$676.78 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,216.13

(13). FCC Amount Subject to City tax:

kwh 177720 x 0.739 % \$1,313.35

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$77.58

(15). FFC Amount (From Line C) \$676.78

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,318.84

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$831.88 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$12,967.80 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$849.51

## Commercial Total Bill

\$13,817.31 G

## REFUND

\$258.09

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
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ENTER KWH 158,040 FRANCHISE CODE 140 SERVICE TO DATE 11/29/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,327.93 (2)

(3). Demand Charge \$6.25 \$2,562.50 (3)

(4). Energy Conservation (ECC)

kwh 158040 x 0.16 =ECC \$252.86 (4)

(4a). Environmental charge (ECRC)

kwh 158040 x 0.007 =ECRC \$11.06 (4a)

(5). Oil Backout Charge (OBC)

kwh 158040 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 410 x 1.86 =CPC \$762.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,916.95 (7)

(8). FUEL COST CHARGE (FCC)

kwh 158040 x 3.041 =FCC \$4,806.00 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,757.95 (9)

**FPL AMOUNT**

\$10,757.95 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$110.33 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$641.88 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,916.95

(13). FCC Amount Subject to City tax:

kwh 158040 x 0.739 % \$1,167.92

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$73.02

(15). FFC Amount (From Line C) \$641.88

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,834.77

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$783.48 D

**E. TOTAL BILL:**

Addition of Lines A, B, C, & D

\$12,293.64 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$805.71

**Commercial Total Bill**

\$13,099.35 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 20 of 24

ENTER KWH 158,040 FRANCHISE CODE 140 SERVICE TO DATE 11/29/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,327.93 (2)

(3). Demand Charge \$6.25 \$2,412.50 (3)

(4). Energy Conservation (ECC)  
 kwh 158040 x 0.16 = ECC \$252.86 (4)

(4a). Environmental charge (ECRC)  
 kwh 158040 x 0.007 = ECRC \$11.06 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 158040 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 386 x 1.86 = CPC \$717.96 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,722.31 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 158040 x 3.041 = FCC \$4,806.00 (8)

ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,563.31 (9)

**FPL AMOUNT**

\$10,563.31 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$108.34 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.906 % \$630.27 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,722.31

(13). FCC Amount Subject to City tax:  
 kwh 158040 x 0.739 % \$1,167.92

(14). Subtotal: Additional Lines (line 11,12,& 13) \$1,167.92

Multiplied by GRT Rate of 1.0256 \$71.03

(15). FFC Amount (From Line C) \$630.27

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,626.53

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$762.65 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,064.57 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$791.13

**Commercial Total Bill**

\$12,855.70 G

**REFUND**

\$243.65

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 1 of 12  
 Page 21 of 24

ENTER KWH 190,560 FRANCHISE CODE 140 SERVICE TO DATE 10/29/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,806.95 (2)

(3). Demand Charge \$6.25 \$2,562.50 (3)

(4). Energy Conservation (ECC)  
 kwh 190560 x 0.16 =ECC \$304.90 (4)

(4a). Environmental charge (ECRC)  
 kwh 190560 x 0.007 =ECRC \$13.34 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 190560 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 410 x 1.86 =CPC \$762.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,450.29 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 190560 x 3.041 =FCC \$5,794.93 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,280.22 (9)

**FPL AMOUNT**

\$12,280.22 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$125.95 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$732.71 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,450.29

(13). FCC Amount Subject to City tax:  
 kwh 190560 x 0.739 % \$1,408.24

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$80.96

(15). FFC Amount (From Line C) \$732.71

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,707.20

Tax Rate: Multiply Line 16 by

10.0% Straight OR  
 \_\_\_\_\_ of 1st \$0 \$0  
 \_\_\_\_\_ of next \$0 \$0  
 \_\_\_\_\_ of excess \$0

\$0 \$870.72 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,009.60 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$919.72

**Commercial Total Bill**

\$14,929.32 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
Customer Account #: 70876-349924

Commercial GSD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 1 of 12  
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ENTER KWH 190,560 FRANCHISE CODE 140 SERVICE TO DATE 10/29/2001  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$2,806.95 (2)

(3). Demand Charge \$6.25 \$2,412.50 (3)

**(4). Energy Conservation (ECC)**

kwh 190560 x 0.16 =ECC \$304.90 (4)

**(4a). Environmental charge (ECRC)**

kwh 190560 x 0.007 =ECRC \$13.34 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 190560 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 386 x 1.86 =CPC \$717.96 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,255.65 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 190560 x 3.041 =FCC \$5,794.93 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,085.58 (9)

**FPL AMOUNT**

\$12,085.58 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$123.95 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$721.09 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$6,255.65

(13). FCC Amount Subject to City tax:

kwh 190560 x 0.739 % \$1,408.24

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$78.96

(15). FFC Amount (From Line C) \$721.09

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,498.94

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$849.89 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,780.51 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$905.14

Commercial Total Bill

\$14,685.65 G

REFUND

\$243.67

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties

Customer Account #: 70876-349924

Commercial GSD-1

## BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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Part 1 of 12

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ENTER KWH 206,520 FRANCHISE CODE 140 SERVICE TO DATE 9/28/2001BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.473 \$3,042.04 (2)(3). Demand Charge \$6.25 \$2,937.60 (3)

## (4). Energy Conservation (ECC)

kwh 206520 x 0.16 =ECC \$330.43 (4)

## (4a). Environmental charge (ECRC)

kwh 206520 x 0.007 =ECRC \$14.46 (4a)

## (5). Oil Backout Charge (OBC)

kwh 206520 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 470 x 1.86 =CPC \$874.20 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$7,198.63 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 206520 x 3.041 =FCC \$6,280.27 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,513.90 (9)

## FPL AMOUNT

\$13,513.90 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$138.60 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$806.32 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$35.00

(12). Non-Fuel Energy Charge (Line 7)

\$7,198.63

(13). FCC Amount Subject to City tax:

kwh 206520 x 0.739 % \$1,526.18

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$89.84

(15). FFC Amount (From Line C)

\$806.32

(16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,655.97

Tax Rate: Multiply Line 16 by

10.0% Straight ORof 1st \$0 \$0of next \$0 \$0of excess \$0 \$0\$0\$965.60 D

## E. TOTAL BILL

Addition of Lines A, B, C, &amp; D

\$15,424.42 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$1,012.12

Commercial Total Bill

\$16,436.54 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Ocean Properties  
 Customer Account #: 70876-349924

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

Document No. RM-3

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ENTER KWH 206,520 FRANCHISE CODE 140 SERVICE TO DATE 9/28/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 452

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$3,042.04 (2)

(3). Demand Charge \$6.25 \$2,762.50 (3)

**(4). Energy Conservation (ECC)**

kwh 206520 x 0.16 =ECC \$330.43 (4)

**(4a). Environmental charge (ECRC)**

kwh 206520 x 0.007 =ECRC \$14.46 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 206520 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 442 x 1.86 =CPC \$822.12 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,971.55 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 206520 x 3.041 =FCC \$6,280.27 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,286.82 (9)

**FPL AMOUNT**

\$13,286.82 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$136.27 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.906 % \$792.77 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$35.00

(12). Non-Fuel Energy Charge (Line 7)

\$6,971.55

(13). FCC Amount Subject to City tax:

kwh 206520 x 0.739 % \$1,526.18

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256\$87.51

(15). FFC Amount (From Line C)

\$792.77

(16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,413.01

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0\$941.30

D

**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$15,157.16

E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt)

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$995.11

Commercial Total Bill

\$16,152.27

G

REFUND

\$284.27

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 1 of 24

ENTER KWH 96240 FRANCHISE CODE 1060 SERVICE TO DATE 2/5/2003

BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 336

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,317.53 (2)

(3). Demand Charge \$5.81 \$1,894.06 (3)

**(4). Energy Conservation (ECC)**

kwh 96240 x 0.163 =ECC \$156.87 (4)

**(4a). Environmental charge (ECRC)**

kwh 96240 x 0.018 =ECRC \$17.32 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 96240 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 336 x 2.35 =CPC \$766.10 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,151.88 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 96240 x 2.732 =FCC \$2,629.28 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$6,813.70 (9)

**FPL AMOUNT**

\$6,813.70 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$69.88 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$4,151.88

**(13). FCC Amount Subject to City tax:**

kwh 96240 x 0.739 % \$711.21

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$50.21

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$4,945.84

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$6,883.58 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A, B, & C x rate

7.50%

\$506.85

**Commercial Total Bill**

\$7,390.43 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

**Commercial GSD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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 Part 2 of 12  
 Page 2 of 24

ENTER KWH 96240 FRANCHISE CODE 1060 SERVICE TO DATE 2/5/2003  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 322

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,317.53 (2)

(3). Demand Charge \$5.81 \$1,812.72 (3)

**(4). Energy Conservation (ECC)**

kwh 96240 x 0.163 = ECC \$156.87 (4)

**(4a). Environmental charge (ECRC)**

kwh 96240 x 0.018 = ECRC \$17.32 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 96240 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 322 x 2.35 = CPC \$733.20 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$4,037.64 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 96240 x 2.732 = FCC \$2,629.28 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$6,699.46 (9)

**FPL AMOUNT**

\$6,699.46 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$68.71 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$4,037.64

**(13). FCC Amount Subject to City tax:**

kwh 96240 x 0.739 % \$711.21

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multipled by GRT Rate of 1.0256 \$49.04

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$4,830.43

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$6,768.17 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate yes \* 7.50% \$498.77

**Commercial Total Bill**

\$7,266.94 G

**REFUND**

\$123.49

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 116160 FRANCHISE CODE 1060 SERVICE TO DATE 1/2/2003  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 360

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,590.23 (2)

(3). Demand Charge \$5.81 \$2,033.50 (3)

**(4). Energy Conservation (ECC)**

kwh 116160 x 0.163 = ECC \$189.34 (4)

**(4a). Environmental charge (ECRC)**

kwh 116160 x 0.018 = ECRC \$20.91 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 116160 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 360 x 2.35 = CPC \$822.50 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,656.48 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 116160 x 2.732 = FCC \$3,173.49 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$7,862.51 (9)

**FPL AMOUNT**

\$7,862.51 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$80.64 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$4,656.48

**(13). FCC Amount Subject to City tax:**

kwh 116160 x 0.739 % \$858.42

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$56.89

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$5,604.33

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st

\$0

\$0

of next

\$0

\$0

of excess

\$0

\$0

\$0

\$0.00

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$7,943.15 E

**(Apply applicable interest, credits, adjustments, charges, etc... Please**

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax****Optional Sales Tax (yes or no)**

yes \*

**Addition of lines A,B, & C x rate**

7.50%

\$581.02

**Commercial Total Bill**

\$8,524.17 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 4 of 24

ENTER KWH 116160 FRANCHISE CODE 1060 SERVICE TO DATE 1/2/2003  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 345

**A. ELECTRIC SERVICE AMOUNT  
 CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$32.54</u>	<u>\$32.54</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents	<u>1.369</u>	<u>\$1,590.23</u>	(2)
(3). Demand Charge	<u>\$5.81</u>	<u>\$1,946.35</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>116160</u> x <u>0.163</u> =ECC		<u>\$189.34</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>116160</u> x <u>0.018</u> =ECRC		<u>\$20.91</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>116160</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>345</u> x <u>2.35</u> =CPC		<u>\$787.25</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$4,534.08</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>116160</u> x <u>2.732</u> =FCC		<u>\$3,173.49</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$7,740.11</u>	(9)

FPL AMOUNT \$7,740.11 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$79.38 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)	<u>\$32.54</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$4,534.08</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>116160</u> x <u>0.739 %</u>	<u>\$858.42</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$55.64</u>	
(15). FFC Amount (From Line C)	<u>\$0.00</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15	<u>\$5,480.68</u>	
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
_____ of 1st	<u>\$0</u>	<u>\$0</u>
_____ of next	<u>\$0</u>	<u>\$0</u>
_____ of excess	<u>\$0</u>	<u>\$0</u>
	<u>\$0</u>	<u>\$0.00</u>

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$7,819.49 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate yes \* 7.50% \$572.36

**Commercial Total Bill**

\$8,391.85 G

**REFUND**

\$132.32

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 5 of 24

ENTER KWH 132720 FRANCHISE CODE 1060 SERVICE TO DATE 12/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 408

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,816.94 (2)

(3). Demand Charge \$5.81 \$2,312.38 (3) \$4,161.86

(4). Energy Conservation (ECC)

kwh 132720 x 0.159 =ECC \$211.02 (4)

(4a). Environmental charge (ECRC)

kwh 132720 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 132720 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 408 x 2.34 =CPC \$931.32 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,271.66 (7)

(8). FUEL COST CHARGE (FCC)

kwh 132720 x 2.635 =FCC \$3,497.17 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,801.37 (9)

**FPL AMOUNT**

\$8,801.37 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$90.27 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$5,271.66

(13). FCC Amount Subject to City tax:

kwh 132720 x 0.739 % \$980.80

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplyed by GRT Rate of 1.0256 \$64.46

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,349.46

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$8,891.64 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no \* 7.00% \$622.41

**Commercial Total Bill**

\$9,514.05 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
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ENTER KWH 132720 FRANCHISE CODE 1060 SERVICE TO DATE 12/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 391

**A. ELECTRIC SERVICE AMOUNT  
 CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$32.54</u>	<u>\$32.54</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents	<u>1.369</u>	<u>\$1,816.94</u>	(2)
(3). Demand Charge	<u>\$5.81</u>	<u>\$2,213.61</u>	(3) \$4,063.09
(4). Energy Conservation (ECC)			
kwh <u>132720</u> x <u>0.159</u> =ECC		<u>\$211.02</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>132720</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>132720</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>391</u> x <u>2.34</u> =CPC		<u>\$891.54</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$5,133.11</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>132720</u> x <u>2.635</u> =FCC		<u>\$3,497.17</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$8,662.82</u>	(9)

FPL AMOUNT \$8,662.82 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$88.85 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)	<u>\$32.54</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$5,133.11</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>132720</u> x <u>0.739 %</u>	<u>\$980.80</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$63.04</u>	
(15). FFC Amount (From Line C)	<u>\$0.00</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15	<u>\$6,209.49</u>	
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
of 1st <u>\$0</u>	<u>\$0</u>	
of next <u>\$0</u>	<u>\$0</u>	
of excess <u>\$0</u>	<u>\$0</u>	
	<u>\$0</u>	<u>\$0.00</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$8,751.67 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no \*  
7.00% \$612.62

Commercial Total Bill

**REFUND**

\$9,364.29 G  
\$149.76

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
Customer Account #: 07064-37886

Commercial GSD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Part 2 of 12  
Page 7 of 24

ENTER KWH 137280 FRANCHISE CODE 1060 SERVICE TO DATE 10/30/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,879.36 (2)  
(3). Demand Charge \$5.81 \$2,451.82 (3) \$4,363.72  
(4). Energy Conservation (ECC)  
kwh 137280 x 0.159 =ECC \$218.28 (4)  
(4a). Environmental charge (ECRC)  
kwh 137280 x 0 =ECRC \$0.00 (4a)  
(5). Oil Backout Charge (OBC)  
kwh 137280 x 0 =OBC \$0.00 (5)  
(6). Capacity Payment Charge (CPC)  
kw 432 x 2.34 =CPC \$987.48 (6)  
(7). Addition of lines 2,3,4,4a,5, & 6 \$5,536.94 (7)  
(8). FUEL COST CHARGE (FCC)  
kwh 137280 x 2.635 =FCC \$3,617.33 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,186.81 (9)

**FPL AMOUNT**

\$9,186.81 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$94.22 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54  
(12). Non-Fuel Energy Charge (Line 7) \$5,536.94  
(13). FCC Amount Subject to City tax:  
kwh 137280 x 0.739 % \$1,014.50  
(14). Subtotal: Additional Lines (line 11,12,& 13)  
Multiplied by GRT Rate of 1.0256 \$67.53  
(15). FFC Amount (From Line C) \$0.00  
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,651.51  
Tax Rate: Multiply Line 16 by  
0.0% Straight OR  
of 1st \$0 \$0  
of next \$0 \$0  
of excess \$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,281.03 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no \* 7.00% \$649.67

**Commercial Total Bill**

\$9,930.70 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 2 of 12  
 Page 8 of 24

ENTER KWH 137280 FRANCHISE CODE 1060 SERVICE TO DATE 10/30/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,879.36 (2)

(3). Demand Charge \$5.81 \$2,347.24 (3) \$4,259.14

**(4). Energy Conservation (ECC)**

kwh 137280 x 0.159 = ECC \$218.28 (4)

**(4a). Environmental charge (ECRC)**

kwh 137280 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 137280 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 414 x 2.34 = CPC \$945.36 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,390.24 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 137280 x 2.635 = FCC \$3,617.33 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,040.11 (9)

**FPL AMOUNT**

\$9,040.11 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$92.72 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$5,390.24

**(13). FCC Amount Subject to City tax:**

kwh 137280 x 0.739 % \$1,014.50

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$66.02

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$0.00

Tax Rate: Multiply Line 16 by \$6,503.30

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,132.83 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no \*

Addition of lines A,B, & C x rate 7.00% \$639.30

**Commercial Total Bill**

\$9,772.13 G

**REFUND**

\$158.57

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
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ENTER KWH 161040 FRANCHISE CODE 1060 SERVICE TO DATE 10/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 456

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,204.64 (2)

(3). Demand Charge \$5.81 \$2,591.26 (3) \$4,828.44

**(4). Energy Conservation (ECC)**

kwh 161040 x 0.159 = ECC \$256.05 (4)

**(4a). Environmental charge (ECRC)**

kwh 161040 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 161040 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 456 x 2.34 = CPC \$1,043.64 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,095.59 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 161040 x 2.635 = FCC \$4,243.40 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,371.53 (9)

**FPL AMOUNT**

\$10,371.53 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$106.37 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,095.59

(13). FCC Amount Subject to City tax:  
 kwh 161040 x 0.739 % \$1,190.09

(14). Subtotal: Additional Lines (line 11,12,& 13) \$75.06

Multiplied by GRT Rate of 1.0256 \$0.00

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$7,393.28

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st	\$0	\$0	
of next	\$0	\$0	
of excess	\$0	\$0	
		\$0	<u>\$0.00</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$10,477.90 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$733.45

**Commercial Total Bill**

\$11,211.35 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 10 of 24

ENTER KWH 161040 FRANCHISE CODE 1060 SERVICE TO DATE 10/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 437

### A. ELECTRIC SERVICE AMOUNT CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$32.54</u>	<u>\$32.54</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents	<u>1.369</u>	<u>\$2,204.64</u>	(2)
(3). Demand Charge	<u>\$5.81</u>	<u>\$2,480.87</u>	(3) \$4,718.05
(4). Energy Conservation (ECC)			
kwh <u>161040</u> x <u>0.159</u> = ECC		<u>\$256.05</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>161040</u> x <u>0</u> = ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>161040</u> x <u>0</u> = OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>437</u> x <u>2.34</u> = CPC		<u>\$999.18</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$5,940.74</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>161040</u> x <u>2.635</u> = FCC		<u>\$4,243.40</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$10,216.68</u>	(9)

FPL AMOUNT \$10,216.68 A

### B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$104.78 B

### C. FRANCHISE FEE CLAUSE (FFC)

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

### D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$32.54</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$5,940.74</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>161040</u> x <u>0.739 %</u>	<u>\$1,190.09</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$73.47</u>	
(15). FFC Amount (From Line C)	<u>\$0.00</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15	<u>\$7,236.84</u>	
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$0.00</u> D

### E. TOTAL BILL

Addition of Lines A, B, C, & D \$10,321.46 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax  
 Optional Sales Tax (yes or no) no \*  
 Addition of lines A,B, & C x rate 7.00% \$722.50

Commercial Total Bill \$11,043.96 G  
**REFUND** \$167.39

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 11 of 24

ENTER KWH 149040 FRANCHISE CODE 1060 SERVICE TO DATE 8/30/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 456

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,040.36 (2)

(3). Demand Charge \$5.81 \$2,591.26 (3) \$4,664.16

**(4). Energy Conservation (ECC)**

kwh 149040 x 0.159 = ECC \$236.97 (4)

**(4a). Environmental charge (ECRC)**

kwh 149040 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 149040 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 456 x 2.34 = CPC \$1,043.64 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,912.23 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 149040 x 2.635 = FCC \$3,927.20 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,871.97 (9)

**FPL AMOUNT**

\$9,871.97 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$101.25 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,912.23

**(13). FCC Amount Subject to City tax:**

kwh 149040 x 0.739 % \$1,101.41

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256

\$72.27

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$7,118.45

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$9,973.22 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no \*

Addition of lines A,B, & C x rate

7.00%

\$698.13

**Commercial Total Bill**

\$10,671.35 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 12 of 24

ENTER KWH 149040 FRANCHISE CODE 1060 SERVICE TO DATE 8/30/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 437

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,040.36 (2)

(3). Demand Charge \$5.81 \$2,480.87 (3) \$4,553.77

**(4). Energy Conservation (ECC)**

kwh 149040 x 0.159 = ECC \$236.97 (4)

**(4a). Environmental charge (ECRC)**

kwh 149040 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 149040 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 437 x 2.34 = CPC \$999.18 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,757.38 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 149040 x 2.635 = FCC \$3,927.20 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,717.12 (9)

**FPL AMOUNT**

\$9,717.12 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (Line A.) x GRT Rate = 1.0256 \$99.66 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,757.38

**(13). FCC Amount Subject to City tax:**

kwh 149040 x 0.739 % \$1,101.41

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplying by GRT Rate of 1.0256

\$70.68

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$6,962.01

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$9,816.78 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax****Optional Sales Tax (yes or no)**

no \*

**Addition of lines A,B, & C x rate**

7.00%

\$687.17

**Commercial Total Bill**

\$10,503.95 G

**REFUND**

\$167.40

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
 Page 13 of 24

ENTER KWH 160320 FRANCHISE CODE 1060 SERVICE TO DATE 8/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE**

KWH Charge

(2). kwh @ cents 1.369 \$2,194.78 (2)

(3). Demand Charge \$5.81 \$2,730.70 (3) \$4,958.02

(4). Energy Conservation (ECC)

kwh 160320 x 0.159 = ECC \$254.91 (4)

(4a). Environmental charge (ECRC)

kwh 160320 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 160320 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 480 x 2.34 = CPC \$1,099.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,280.19 (7)

(8). FUEL COST CHARGE (FCC)

kwh 160320 x 2.635 = FCC \$4,224.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,537.16 (9)

**FPL AMOUNT**

\$10,537.16 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$108.07 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$32.54

(12). Non-Fuel Energy Charge (Line 7)

\$6,280.19

(13). FCC Amount Subject to City tax:

kwh 160320 x 0.739 % \$1,184.76

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$76.89

(15). FFC Amount (From Line C)

\$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$7,574.38

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$10,645.23 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no \*

Addition of lines A,B, & C x rate

7.00%

\$745.17

**Commercial Total Bill**

\$11,390.40 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 160320 FRANCHISE CODE 1060 SERVICE TO DATE 8/1/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 460

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,194.78 (2)

(3). Demand Charge \$5.81 \$2,614.50 (3) \$4,841.82

**(4). Energy Conservation (ECC)**

kwh 160320 x 0.159 =ECC \$254.91 (4)

**(4a). Environmental charge (ECRC)**

kwh 160320 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 160320 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 460 x 2.34 =CPC \$1,053.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,117.19 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 160320 x 2.635 =FCC \$4,224.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,374.16 (9)

**FPL AMOUNT**

\$10,374.16 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$106.40 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$32.54

(12). Non-Fuel Energy Charge (Line 7)

\$6,117.19

(13). FCC Amount Subject to City tax:

kwh 160320 x 0.739 % \$1,184.76

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of

1.0256\$75.22

(15). FFC Amount (From Line C)

\$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, &amp; 15

\$7,409.71

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0\$0.00

D

**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$10,480.56

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$733.64

Commercial Total Bill

\$11,214.20

G

**REFUND**\$176.20

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 136320 FRANCHISE CODE 1060 SERVICE TO DATE 7/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,866.22 (2)

(3). Demand Charge \$5.81 \$2,451.82 (3) \$4,350.58

**(4). Energy Conservation (ECC)**

kwh 136320 x 0.159 =ECC \$216.75 (4)

**(4a). Environmental charge (ECRC)**

kwh 136320 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 136320 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 432 x 2.34 =CPC \$987.48 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,522.27 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 136320 x 2.635 =FCC \$3,592.03 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,146.84 (9)

**FPL AMOUNT**

\$9,146.84 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$93.81 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$5,522.27

(13). FCC Amount Subject to City tax:

kwh 136320 x 0.739 % \$1,007.40

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$67.30

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,629.51

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,240.65 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$646.85

Commercial Total Bill

\$9,887.50 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 136320 FRANCHISE CODE 1060 SERVICE TO DATE 7/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,866.22 (2)

(3). Demand Charge \$5.81 \$2,347.24 (3) \$4,246.00

**(4). Energy Conservation (ECC)**

kwh 136320 x 0.159 =ECC \$216.75 (4)

**(4a). Environmental charge (ECRC)**

kwh 136320 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 136320 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 414 x 2.34 =CPC \$945.36 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,375.57 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 136320 x 2.635 =FCC \$3,592.03 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,000.14 (9)

**FPL AMOUNT**

\$9,000.14 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$92.31 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$32.54

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,375.57

**(13). FCC Amount Subject to City tax:**

kwh 136320 x 0.739 % \$1,007.40

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$65.80

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$6,481.31

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$9,092.45 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$636.47

**Commercial Total Bill**

\$9,728.92 G

**REFUND**

\$158.58

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 143280 FRANCHISE CODE 1060 SERVICE TO DATE 6/3/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$32.54</u>		<u>\$32.54</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>				
KWH Charge				
(2). kwh @ cents	<u>1.369</u>		<u>\$1,961.50</u>	(2)
(3). Demand Charge	<u>\$5.81</u>		<u>\$2,451.82</u>	(3) \$4,445.86
(4). Energy Conservation (ECC)				
kwh <u>143280</u> x <u>0.159</u> = ECC			<u>\$227.82</u>	(4)
(4a). Environmental charge (ECRC)				
kwh <u>143280</u> x <u>0</u> = ECRC			<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)				
kwh <u>143280</u> x <u>0</u> = OBC			<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)				
kw <u>432</u> x <u>2.34</u> = CPC			<u>\$987.48</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6			<u>\$5,628.62</u>	(7)
(8). FUEL COST CHARGE (FCC)				
kwh <u>143280</u> x <u>2.635</u> = FCC			<u>\$3,775.43</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>				
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)			<u>\$9,436.59</u>	(9)

**FPL AMOUNT**

\$9,436.59 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$96.78 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)		<u>\$32.54</u>	
(12). Non-Fuel Energy Charge (Line 7)		<u>\$5,628.62</u>	
(13). FCC Amount Subject to City tax:			
kwh <u>143280</u> x <u>0.739 %</u>		<u>\$1,058.84</u>	
(14). Subtotal: Additional Lines (line 11, 12, & 13)			
Multiplied by GRT Rate of <u>1.0256</u>		<u>\$68.92</u>	
(15). FFC Amount (From Line C)		<u>\$0.00</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15		<u>\$6,788.92</u>	
Tax Rate: Multiply Line 16 by			
<u>0.0%</u> Straight OR			
of 1st	<u>\$0</u>	<u>\$0</u>	
of next	<u>\$0</u>	<u>\$0</u>	
of excess	<u>\$0</u>	<u>\$0</u>	
		<u>\$0</u>	<u>\$0.00</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,533.37 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no \* 7.00% \$667.34

**Commercial Total Bill**

\$10,200.71 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 2 of 12  
 Page 18 of 24

ENTER KWH 143280 FRANCHISE CODE 1060 SERVICE TO DATE 6/3/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)  
**NON-FUEL ENERGY CHARGE**  
 KWH Charge  
 (2). kwh @ cents 1.369 \$1,961.50 (2)  
 (3). Demand Charge \$5.81 \$2,347.24 (3) \$4,341.28  
 (4). Energy Conservation (ECC)  
 kwh 143280 x 0.159 =ECC \$227.82 (4)  
 (4a). Environmental charge (ECRC)  
 kwh 143280 x 0 =ECRC \$0.00 (4a)  
 (5). Oil Backout Charge (OBC)  
 kwh 143280 x 0 =OBC \$0.00 (5)  
 (6). Capacity Payment Charge (CPC)  
 kw 414 x 2.34 =CPC \$945.36 (6)  
 (7). Addition of lines 2,3,4,4a,5, & 6 \$5,481.92 (7)  
 (8). FUEL COST CHARGE (FCC)  
 kwh 143280 x 2.635 =FCC \$3,775.43 (8)  
**ELECTRIC SERVICE AMOUNT**  
 (9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,289.89 (9)

## FPL AMOUNT

\$9,289.89 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$95.28 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54  
 (12). Non-Fuel Energy Charge (Line 7) \$5,481.92  
 (13). FCC Amount Subject to City tax:  
 kwh 143280 x 0.739 % \$1,058.84  
 (14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$67.42  
 (15). FFC Amount (From Line C) \$0.00  
 (16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,640.72  
 Tax Rate: Multiply Line 16 by  
0.0% Straight OR  
of 1st \$0 \$0  
of next \$0 \$0  
of excess \$0 \$0  
\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,385.17 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, &amp; C x rate

no \*7.00%\$656.96

## Commercial Total Bill

\$10,042.13 G

## REFUND

\$158.58

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 2 of 12  
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ENTER KWH 133920 FRANCHISE CODE 1060 SERVICE TO DATE 5/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 396

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,833.36 (2)

(3). Demand Charge \$5.81 \$2,242.66 (3) \$4,108.56

**(4). Energy Conservation (ECC)**

kwh 133920 x 0.159 =ECC \$212.93 (4)

**(4a). Environmental charge (ECRC)**

kwh 133920 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 133920 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 396 x 2.34 =CPC \$903.24 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,192.19 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 133920 x 2.635 =FCC \$3,528.79 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,753.52 (9)

**FPL AMOUNT**

\$8,753.52 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$89.78 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$5,192.19

(13). FCC Amount Subject to City tax:

kwh 133920 x 0.739 % \$989.67

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$63.73

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,278.13

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$8,843.30 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no \* 7.00%

\$619.03

**Commercial Total Bill**

\$9,462.33 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 2 of 12  
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ENTER KWH 133920 FRANCHISE CODE 1060 SERVICE TO DATE 5/2/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 379

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$1,833.36 (2)

(3). Demand Charge \$5.81 \$2,143.89 (3) \$4,009.79

(4). Energy Conservation (ECC)  
 kwh 133920 x 0.159 = ECC \$212.93 (4)

(4a). Environmental charge (ECRC)  
 kwh 133920 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 133920 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 379 x 2.34 = CPC \$863.46 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,053.64 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 133920 x 2.635 = FCC \$3,528.79 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,614.97 (9)

**FPL AMOUNT**

\$8,614.97 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$88.36 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$5,053.64

(13). FCC Amount Subject to City tax:  
 kwh 133920 x 0.739 % \$989.67

(14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$62.31

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,138.16

Tax Rate: Multiply Line 16 by  
0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0  
 \_\_\_\_\_ of next \$0 \$0  
 \_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$8,703.33 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no \*

Addition of lines A,B, & C x rate 7.00% \$609.23

**Commercial Total Bill**

\$9,312.56 G

**REFUND**

\$149.77

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 130800 FRANCHISE CODE 1060 SERVICE TO DATE 4/3/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 372

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$1,926.68 (2)

(3). Demand Charge \$6.25 \$2,262.50 (3)

**(4). Energy Conservation (ECC)**

kwh 130800 x 0.159 =ECC \$207.97 (4)

**(4a). Environmental charge (ECRC)**

kwh 130800 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 130800 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 372 x 2.34 =CPC \$847.08 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,244.23 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 130800 x 2.865 =FCC \$3,747.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,026.65 (9)

**FPL AMOUNT**

\$9,026.65 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$92.58 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,244.23

**(13). FCC Amount Subject to City tax:**

kwh 130800 x 0.739 % \$966.61

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$64.06

(15). FFC Amount (From Line C) \$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$6,309.90

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$9,119.23 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no\*

Addition of lines A,B, & C x rate

7.00%

\$638.35

**Commercial Total Bill**

\$9,757.58 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 130800 FRANCHISE CODE 1060 SERVICE TO DATE 4/3/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 356

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$1,926.68 (2)

(3). Demand Charge \$6.25 \$2,162.50 (3)

(4). Energy Conservation (ECC)

kwh 130800 x 0.159 = ECC \$207.97 (4)

(4a). Environmental charge (ECRC)

kwh 130800 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 130800 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 356 x 2.34 = CPC \$809.64 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,106.79 (7)

(8). FUEL COST CHARGE (FCC)

kwh 130800 x 2.865 = FCC \$3,747.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,889.21 (9)

**FPL AMOUNT**

\$8,889.21 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$91.17 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$5,106.79

(13). FCC Amount Subject to City tax:

kwh 130800 x 0.739 % \$966.61

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$62.65

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,171.05

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$8,980.38 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no \* 7.00%

\$628.63

**Commercial Total Bill**

\$9,609.01 G

**REFUND**

\$148.57

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 109920 FRANCHISE CODE 1060 SERVICE TO DATE 3/5/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 360

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$1,619.12 (2)

(3). Demand Charge \$6.25 \$2,187.50 (3)

**(4). Energy Conservation (ECC)**

kwh 109920 x 0.159 = ECC \$174.77 (4)

**(4a). Environmental charge (ECRC)**

kwh 109920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 109920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 360 x 2.34 = CPC \$819.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,800.39 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 109920 x 2.865 = FCC \$3,149.21 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$7,984.60 (9)

**FPL AMOUNT**

\$7,984.60 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$81.89 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$4,800.39

**(13). FCC Amount Subject to City tax:**

kwh 109920 x 0.739 % \$812.31

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$57.92

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$0.00

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$8,066.49 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$564.65

**Commercial Total Bill**

\$8,631.14 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penny Bradenton  
 Customer Account #: 07064-37886

**Commercial GSD-1**  
**BILL CALCULATION WORKSHEET**

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ENTER KWH 109920 FRANCHISE CODE 1060 SERVICE TO DATE 3/5/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 345

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$35.00 \$35.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.473 \$1,619.12 (2)

(3). Demand Charge \$6.25 \$2,093.75 (3)

**(4). Energy Conservation (ECC)**

kwh 109920 x 0.159 =ECC \$174.77 (4)

**(4a). Environmental charge (ECRC)**

kwh 109920 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 109920 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 345 x 2.34 =CPC \$783.90 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,671.54 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 109920 x 2.865 =FCC \$3,149.21 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$7,855.75 (9)

**FPL AMOUNT**

\$7,855.75 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$80.57 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$35.00

(12). Non-Fuel Energy Charge (Line 7) \$4,671.54

**(13). FCC Amount Subject to City tax:**

kwh 109920 x 0.739 % \$812.31

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$56.60

(15). FFC Amount (From Line C) \$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$5,575.45

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$7,936.32 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no \* 7.00% \$555.54

**Commercial Total Bill**

\$8,491.86 G

**REFUND**

\$139.28

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 176760 FRANCHISE CODE 1230 SERVICE TO DATE 11/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,914.31 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 176760 x 0.155 =ECC \$273.98 (4)

**(4a). Environmental charge (ECRC)**

kwh 176760 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 176760 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 =CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,129.09 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 176760 x 2.632 =FCC \$4,652.32 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,819.53 (9)

**FPL AMOUNT**

\$10,819.53 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$110.97 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$639.22 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,129.09

**(13). FCC Amount Subject to City tax:**

kwh 176760 x 0.739 % \$1,306.26

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$76.65

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$639.22

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$573.25 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,142.97 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$809.88

**Commercial Total Bill**

\$12,952.85 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
Customer Account #: 90964-37216

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

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ENTER KWH 176760 FRANCHISE CODE 1230 SERVICE TO DATE 11/7/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,419.84 (2)

(3). Demand Charge \$5.81 \$2,620.31 (3)

**(4). Energy Conservation (ECC)**

kwh 176760 x 0.159 =ECC \$281.05 (4)

**(4a). Environmental charge (ECRC)**

kwh 176760 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 176760 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.34 =CPC \$1,055.34 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,376.54 (7)

kwh 176760 x 2.635 =FCC \$4,657.63 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,066.71 (9)

**FPL AMOUNT**

\$11,066.71 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$113.50 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$653.82 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,376.54

**(13). FCC Amount Subject to City tax:**

kwh 176760 x 0.739 % \$1,306.26

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$79.13

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$653.82

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$591.38 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,425.41 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$828.38

**Commercial Total Bill**

\$13,253.79 G

**REFUND**

(\$300.94)

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Page 3 of 24

ENTER KWH 184560 FRANCHISE CODE 1230 SERVICE TO DATE 10/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 504

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,998.78 (2)

(3). Demand Charge \$5.81 \$2,928.24 (3)

**(4). Energy Conservation (ECC)**

kwh 184560 x 0.155 = ECC \$286.07 (4)

**(4a). Environmental charge (ECRC)**

kwh 184560 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 184560 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 504 x 2.40 = CPC \$1,209.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,422.69 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 184560 x 2.632 = FCC \$4,857.62 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,318.43 (9)

**FPL AMOUNT**

\$11,318.43 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$116.08 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$668.69 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,422.69

(13). FCC Amount Subject to City tax:

kwh 184560 x 0.739 % \$1,363.90

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$80.25

(15). FFC Amount (From Line C) \$668.69

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,573.65

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$600.16 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$12,703.36 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$847.22

**Commercial Total Bill**

\$13,550.58 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
Customer Account #: 90964-37216

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 184560 FRANCHISE CODE 1230 SERVICE TO DATE 10/9/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 484

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,998.78 (2)

(3). Demand Charge \$5.81 \$2,812.04 (3)

**(4). Energy Conservation (ECC)**

kwh 184560 x 0.155 =ECC \$286.07 (4)

**(4a). Environmental charge (ECRC)**

kwh 184560 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 184560 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 484 x 2.40 =CPC \$1,161.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,258.49 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 184560 x 2.632 =FCC \$4,857.62 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,154.23 (9)

**FPL AMOUNT**

\$11,154.23 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$114.40 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$658.99 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,258.49

(13). FCC Amount Subject to City tax:

kwh 184560 x 0.739 % \$1,363.90

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$78.57

(15). FFC Amount (From Line C) \$658.99

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,398.07

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$587.86 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,515.48 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$834.93

Commercial Total Bill

\$13,350.41 G

REFUND

\$200.17

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 197160 FRANCHISE CODE 1230 SERVICE TO DATE 9/10/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 492

**A. ELECTRIC SERVICE AMOUNT:****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,135.24 (2)

(3). Demand Charge \$5.81 \$2,858.52 (3)

**(4). Energy Conservation (ECC)**

kwh 197160 x 0.155 = ECC \$305.60 (4)

**(4a). Environmental charge (ECRC)**

kwh 197160 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 197160 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 492 x 2.40 = CPC \$1,180.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,480.16 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 197160 x 2.632 = FCC \$5,189.25 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,707.53 (9)

**FPL AMOUNT**

\$11,707.53 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$120.07 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$691.68 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,480.16

(13). FCC Amount Subject to City tax:  
 kwh 197160 x 0.739 % \$1,457.01

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$81.79

(15). FFC Amount (From Line C) \$691.68

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,748.76

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$612.41 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,131.69 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$876.35

Commercial Total Bill

\$14,008.04 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 6 of 24

ENTER KWH 197160 FRANCHISE CODE 1230 SERVICE TO DATE 9/10/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 472

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

KWH Charge

(2). kwh @ cents 1.083 \$2,135.24 (2)

(3). Demand Charge \$5.81 \$2,742.32 (3)

(4). Energy Conservation (ECC)  
 kwh 197160 x 0.155 =ECC \$305.60 (4)

(4a). Environmental charge (ECRC)  
 kwh 197160 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 197160 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 472 x 2.40 =CPC \$1,132.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,315.96 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 197160 x 2.632 =FCC \$5,189.25 (8)

**ELECTRIC SERVICE AMOUNT**  
 (9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,543.33 (9)

**FPL AMOUNT**

\$11,543.33 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.39 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$681.98 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,315.96

(13). FCC Amount Subject to City tax:  
 kwh 197160 x 0.739 % \$1,457.01

(14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$80.11

(15). FFC Amount (From Line C) \$681.98

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,573.18

Tax Rate: Multiply Line 16 by

7.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$600.12 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,943.82 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B. & C x rate

no

7.00%

\$864.06

Commercial Total Bill

\$13,807.88 G

REFUND

\$200.16

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 7 of 24

ENTER KWH 173880 FRANCHISE CODE 1230 SERVICE TO DATE 8/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,883.12 (2)

(3). Demand Charge \$5.81 \$2,579.64 (3)

**(4). Energy Conservation (ECC)**

kwh 173880 x 0.155 = ECC \$269.51 (4)

**(4a). Environmental charge (ECRC)**

kwh 173880 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 173880 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 444 x 2.40 = CPC \$1,065.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,797.87 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 173880 x 2.632 = FCC \$4,576.52 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,412.51 (9)

**FPL AMOUNT**

\$10,412.51 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$106.79 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$615.17 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$5,797.87

(13). FCC Amount Subject to City tax:

kwh 173880 x 0.739 % \$1,284.97

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$73.03

(15). FFC Amount (From Line C)

\$615.17

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$7,809.16

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0

\$546.64

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$11,681.11 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$779.41

Commercial Total Bill

\$12,460.52

G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 8 of 24

ENTER KWH 173880 FRANCHISE CODE 1230 SERVICE TO DATE 8/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$38.12</u>	<u>\$38.12</u>	(1)
NON-FUEL ENERGY CHARGE			
KWH Charge			
(2). kwh @ cents <u>1.083</u>		<u>\$1,883.12</u>	(2)
(3). Demand Charge <u>\$5.81</u>		<u>\$2,475.06</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>173880</u> x <u>0.155</u> =ECC		<u>\$269.51</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>173880</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>173880</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>426</u> x <u>2.40</u> =CPC		<u>\$1,022.40</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$5,650.09</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>173880</u> x <u>2.632</u> =FCC		<u>\$4,576.52</u>	(8)
ELECTRIC SERVICE AMOUNT			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$10,264.73</u>	(9)

## FPL AMOUNT

\$10,264.73 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$105.28 B

**C. FRANCHISE FEE CLAUSE (FFC)**  
 (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$606.44 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$38.12</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$5,650.09</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>173880</u> x <u>0.739</u> %	<u>\$1,284.97</u>	
(14). Subtotal: Additional Lines (line 11,12, & 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$71.52</u>	
(15). FFC Amount (From Line C)	<u>\$606.44</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15	<u>\$7,651.14</u>	
Tax Rate: Multiply Line 16 by		
<u>7.0%</u> Straight OR		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$535.58</u> D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$11,512.03 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%

\$768.35

## Commercial Total Bill

\$12,280.38 G

## REFUND

\$180.14

DERIVATION OF  
Customer Name: J. C. Penney - Naples  
Customer Account #: 90964-37216

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

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Page 9 of 24

ENTER KWH 169080 FRANCHISE CODE \_\_\_\_\_ DATE \_\_\_\_\_  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 456

**A. ELECTRIC SERVICE AMOUNT**

CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

NON-FUEL ENERGY CHARGE

KWH Charge

(2). kwh @ cents 1.083 \$1,831.14 (2)

(3). Demand Charge \$5.81 \$2,649.36 (3)

(4). Energy Conservation (ECC)

kwh 169080 x 0.155 =ECC \$262.07 (4)

(4a). Environmental charge (ECRC)

kwh 169080 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 169080 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 456 x 2.40 =CPC \$1,094.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,836.97 (7)

(8). FUEL COST CHARGE (FCC)

kwh 169080 x 2.632 =FCC \$4,450.19 (8)

ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,325.28 (9)

FPL AMOUNT

\$10,325.28 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$105.90 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$610.02 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,836.97

(13). FCC Amount Subject to City tax:

kwh 169080 x 0.739 % \$1,249.50

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$73.07

(15). FFC Amount (From Line C)

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$610.02

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$546.54 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$11,587.74 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$772.88

Commercial Total Bill

\$12,360.62 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 10 of 24

ENTER KWH 169080 FRANCHISE CODE 1230 SERVICE TO DATE 7/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 437

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,831.14 (2)

(3). Demand Charge \$5.81 \$2,538.97 (3)

**(4). Energy Conservation (ECC)**

kwh 169080 x 0.155 = ECC \$262.07 (4)

**(4a). Environmental charge (ECRC)**

kwh 169080 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 169080 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 437 x 2.40 = CPC \$1,048.80 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$5,680.98 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 169080 x 2.632 = FCC \$4,450.19 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,169.29 (9)

**FPL AMOUNT**

\$10,169.29 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$104.30 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.848 % \$600.80 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,680.98

**(13). FCC Amount Subject to City tax:**

kwh 169080 x 0.739 % \$1,249.50

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$71.47

(15). FFC Amount (From Line C) \$600.80

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,640.87

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$534.86 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$11,409.25 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$761.21

**Commercial Total Bill**

\$12,170.46 G

**REFUND**

\$190.16

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 11 of 24

ENTER KWH 196320 FRANCHISE CODE 1230 SERVICE TO DATE 6/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,126.15 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

## (4). Energy Conservation (ECC)

kwh 196320 x 0.155 = ECC \$304.30 (4)

## (4a). Environmental charge (ECRC)

kwh 196320 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 196320 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,371.25 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 196320 x 2.632 = FCC \$5,167.14 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,576.51 (9)

## FPL AMOUNT

\$11,576.51 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.73 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$683.94 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,371.25

(13). FCC Amount Subject to City tax:

kwh 196320 x 0.739 % \$1,450.80

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$80.61

(15). FFC Amount (From Line C) \$683.94

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,624.72

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$603.73 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$12,982.91 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$866.54

Commercial Total Bill

\$13,849.45 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 12 of 24

ENTER KWH 196320 FRANCHISE CODE 1230 SERVICE TO DATE 6/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,126.15 (2)

(3). Demand Charge \$5.81 \$2,678.41 (3)

**(4). Energy Conservation (ECC)**

kwh 196320 x 0.155 = ECC \$304.30 (4)

**(4a). Environmental charge (ECRC)**

kwh 196320 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 196320 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,215.26 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 196320 x 2.632 = FCC \$5,167.14 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,420.52 (9)

**FPL AMOUNT**

\$11,420.52 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$117.13 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$674.72 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,215.26

(13). FCC Amount Subject to City tax:

kwh 196320 x 0.739 % \$1,450.80

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplyed by GRT Rate of 1.0256

(15). FFC Amount (From Line C) \$79.01

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$674.72

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$592.05 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,804.42 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$854.87

**Commercial Total Bill**

\$13,659.29 G

**REFUND**

\$190.16

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 13 of 24

ENTER KWH 159600 FRANCHISE CODE 1230 SERVICE TO DATE 5/10/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 456

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$1,728.47 (2)

(3). Demand Charge \$5.81 \$2,649.36 (3)

## (4). Energy Conservation (ECC)

kwh 159600 x 0.155 = ECC \$247.38 (4)

## (4a). Environmental charge (ECRC)

kwh 159600 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 159600 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 456 x 2.40 = CPC \$1,094.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,719.61 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 159600 x 2.632 = FCC \$4,200.67 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,958.40 (9)

## FPL AMOUNT

\$9,958.40 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$102.13 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$588.34 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,719.61

## (13). FCC Amount Subject to City tax:

kwh 159600 x 0.739 % \$1,179.44

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$71.15

(15). FFC Amount (From Line C) \$588.34

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$7,596.66

Tax Rate: Multiply Line 16 by

7.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$531.77 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$11,180.64 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$745.42

## Commercial Total Bill

\$11,926.06 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 14 of 24

ENTER KWH 159600 FRANCHISE CODE 1230 SERVICE TO DATE 5/10/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 437

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,728.47 (2)

(3). Demand Charge \$5.81 \$2,538.97 (3)

**(4). Energy Conservation (ECC)**

kwh 159600 x 0.155 =ECC \$247.38 (4)

**(4a). Environmental charge (ECRC)**

kwh 159600 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 159600 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 437 x 2.40 =CPC \$1,048.80 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$5,563.62 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 159600 x 2.632 =FCC \$4,200.67 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,802.41 (9)

**FPL AMOUNT**

\$9,802.41 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$100.53 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$579.12 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$38.12

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,563.62

**(13). FCC Amount Subject to City tax:**

kwh 159600 x 0.739 % \$1,179.44

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256

\$69.55

**(15). FFC Amount (From Line C)**

\$579.12

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,429.85

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0

\$520.09 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$11,002.15 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$733.74

**Commercial Total Bill**

\$11,735.89 G

**REFUND**

\$190.17

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 15 of 24

ENTER KWH 175800 FRANCHISE CODE 1230 SERVICE TO DATE 4/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,048.07 (2)

(3). Demand Charge \$6.25 \$2,775.00 (3)

**(4). Energy Conservation (ECC)**

kwh 175800 x 0.155 =ECC \$272.49 (4)

**(4a). Environmental charge (ECRC)**

kwh 175800 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 175800 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 444 x 2.40 =CPC \$1,065.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,161.16 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 175800 x 2.862 =FCC \$5,031.40 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,233.56 (9)

**FPL AMOUNT**

\$11,233.56 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$115.21 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$663.45 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,161.16

**(13). FCC Amount Subject to City tax:**

kwh 175800 x 0.739 % \$1,299.16

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$76.93

(15). FFC Amount (From Line C) \$663.45

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,241.70

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st

\$0

\$0

of next

\$0

\$0

of excess

\$0

\$0

\$0

\$576.92

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$12,589.14 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$840.86

**Commercial Total Bill**

\$13,430.00

G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 16 of 24

ENTER KWH 175800 FRANCHISE CODE 1230 SERVICE TO DATE 4/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,048.07 (2)

(3). Demand Charge \$6.25 \$2,662.50 (3)

**(4). Energy Conservation (ECC)**

kwh 175800 x 0.155 = ECC \$272.49 (4)

**(4a). Environmental charge (ECRC)**

kwh 175800 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 175800 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 426 x 2.40 = CPC \$1,022.40 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$6,005.46 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 175800 x 2.862 = FCC \$5,031.40 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,077.86 (9)

**FPL AMOUNT**

\$11,077.86 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$113.61 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$654.25 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$41.00

(12). Non-Fuel Energy Charge (Line 7)

\$6,005.46

(13). FCC Amount Subject to City tax:

kwh 175800 x 0.739 % \$1,299.16

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256

\$75.34

(15). FFC Amount (From Line C)

\$654.25

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$8,075.21

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$565.26

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$12,410.98

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$829.20

Commercial Total Bill

\$13,240.18

G

REFUND

\$189.82

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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 Part 3 of 12  
 Page 17 of 24

ENTER KWH 141960 FRANCHISE CODE 1230 SERVICE TO DATE 3/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,653.83 (2)

(3). Demand Charge \$6.25 \$2,700.00 (3)

**(4). Energy Conservation (ECC)**

kwh 141960 x 0.155 = ECC \$220.04 (4)

**(4a). Environmental charge (ECRC)**

kwh 141960 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 141960 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 432 x 2.40 = CPC \$1,036.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,610.67 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 141960 x 2.862 = FCC \$4,062.90 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,714.57 (9)

**FPL AMOUNT**

\$9,714.57 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$99.63 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$573.74 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,610.67

(13). FCC Amount Subject to City tax: \$1,049.08

kwh 141960 x 0.739 %

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$68.72

(15). FFC Amount (From Line C) \$573.74

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,343.21

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$514.02 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$10,901.96 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$727.16

**Commercial Total Bill**

\$11,629.12 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 18 of 24

ENTER KWH 141960 FRANCHISE CODE 1230 SERVICE TO DATE 3/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$1,653.83 (2)

(3). Demand Charge \$6.25 \$2,587.50 (3)

## (4). Energy Conservation (ECC)

kwh 141960 x 0.155 = ECC \$220.04 (4)

## (4a). Environmental charge (ECRC)

kwh 141960 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 141960 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 414 x 2.40 = CPC \$993.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,454.97 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 141960 x 2.862 = FCC \$4,062.90 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,558.87 (9)

## FPL AMOUNT

\$9,558.87 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$98.04 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$564.54 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,454.97

## (13). FCC Amount Subject to City tax:

kwh 141960 x 0.739 % \$1,049.08

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$67.13

## (15). FFC Amount (From Line C)

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,176.72

## Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$502.37 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$10,723.82 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate

no

7.00%

\$715.50

## Commercial Total Bill

\$11,439.32 G

## REFUND

\$189.80

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
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ENTER KWH 154560 FRANCHISE CODE 1230 SERVICE TO DATE 2/12/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$1,800.62 (2)

(3). Demand Charge \$6.25 \$2,775.00 (3)

(4). Energy Conservation (ECC)

kwh 154560 x 0.155 = ECC \$239.57 (4)

(4a). Environmental charge (ECRC

kwh 154560 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 154560 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 444 x 2.40 = CPC \$1,065.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,880.79 (7)

(8). FUEL COST CHARGE (FCC)

kwh 154560 x 2.862 = FCC \$4,423.51 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$10,345.30 (9)

## FPL AMOUNT

\$10,345.30 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$106.10 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.848 % \$610.99 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$41.00

(12). Non-Fuel Energy Charge (Line 7)

\$5,880.79

(13). FCC Amount Subject to City tax:

kwh 154560 x 0.739 % \$1,142.20

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$72.45

(15). FFC Amount (From Line C)

\$610.99

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$7,747.43

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$542.32 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$11,604.71 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$774.37

Commercial Total Bill

\$12,379.08 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 20 of 24

ENTER KWH 154560 FRANCHISE CODE 1230 SERVICE TO DATE 2/12/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,800.62 (2)

(3). Demand Charge \$6.25 \$2,662.50 (3)

**(4). Energy Conservation (ECC)**

kwh 154560 x 0.155 =ECC \$239.57 (4)

**(4a). Environmental charge (ECRC)**

kwh 154560 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 154560 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 426 x 2.40 =CPC \$1,022.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,725.09 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 154560 x 2.862 =FCC \$4,423.51 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,189.60 (9)

**FPL AMOUNT**

\$10,189.60 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$104.50 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.846 % \$601.79 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,725.09

**(13). FCC Amount Subject to City tax:**

kwh 154560 x 0.739 % \$1,142.20

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$70.85

(15). FFC Amount (From Line C) \$601.79

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,580.93

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$530.67 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,426.56 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$762.71

**Commercial Total Bill**

\$12,189.27 G

**REFUND**

\$189.81

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 21 of 24

ENTER KWH 161160 FRANCHISE CODE 1230 SERVICE TO DATE 1/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

### A. ELECTRIC SERVICE AMOUNT CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents <u>1.165</u>		<u>\$1,877.51</u>	(2)
(3). Demand Charge <u>\$6.25</u>		<u>\$2,775.00</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>161160</u> x <u>0.155</u> =ECC		<u>\$249.80</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>161160</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>161160</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>444</u> x <u>2.40</u> =CPC		<u>\$1,065.60</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$5,967.91</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>161160</u> x <u>2.862</u> =FCC		<u>\$4,612.40</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$10,621.31</u>	(9)

FPL AMOUNT \$10,621.31 A

### B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$108.93 B

### C. FRANCHISE FEE CLAUSE (FFC)

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$627.29 C

### D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$5,967.91</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>161160</u> x <u>0.739 %</u>	<u>\$1,190.97</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$73.84</u>	
(15). FFC Amount (From Line C)	<u>\$627.29</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15	<u>\$7,901.01</u>	
Tax Rate: Multiply Line 16 by		
<u>7.0%</u> Straight OR		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$553.07</u> D

### E. TOTAL BILL

Addition of Lines A, B, C, & D \$11,910.60 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax  
 Optional Sales Tax (yes or no) no  
 Addition of lines A,B, & C x rate 7.00% \$795.03

Commercial Total Bill \$12,705.63 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 22 of 24

ENTER KWH 161160 FRANCHISE CODE 1230 SERVICE TO DATE 1/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,877.51 (2)

(3). Demand Charge \$6.25 \$2,662.50 (3)

**(4). Energy Conservation (ECC)**

kwh 161160 x 0.155 = ECC \$249.80 (4)

**(4a). Environmental charge (ECRC)**

kwh 161160 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 161160 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 426 x 2.40 = CPC \$1,022.40 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$5,812.21 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 161160 x 2.862 = FCC \$4,612.40 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,465.61 (9)

**FPL AMOUNT**

\$10,465.61 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$107.34 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$618.09 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$41.00

**(12). Non-Fuel Energy Charge (Line 7)**

\$5,812.21

**(13). FCC Amount Subject to City tax:**

kwh 161160 x 0.739 % \$1,190.97

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$72.25

**(15). FFC Amount (From Line C)**

\$618.09

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,734.52

**Tax Rate: Multiply Line 16 by**

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$541.42 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,732.46 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$783.37

**Commercial Total Bill**

\$12,515.83 G

**REFUND**

\$189.80

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
 Customer Account #: 90964-37216

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 3 of 12  
 Page 23 of 24

ENTER KWH 177360 FRANCHISE CODE 1230 SERVICE TO DATE 12/11/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,066.24 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

**(4). Energy Conservation (ECC)**

kwh 177360 x 0.156 = ECC \$276.68 (4)

**(4a). Environmental charge (ECRC)**

kwh 177360 x 0.007 = ECRC \$12.42 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 177360 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 1.87 = CPC \$897.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,252.94 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 177360 x 3.037 = FCC \$5,386.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,680.36 (9)

**FPL AMOUNT**

\$11,680.36 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$119.79 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$689.84 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,252.94

**(13). FCC Amount Subject to City tax:**

kwh 177360 x 0.739 % \$1,310.69

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplying by GRT Rate of 1.0256 \$77.99

(15). FFC Amount (From Line C) \$689.84

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,372.46

Tax Rate: Multiply Line 16 by

7.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$586.07 D

**E. TOTAL BILL:**

Addition of Lines A, B, C, & D \$13,076.06 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00% \$874.30

**Commercial Total Bill**

\$13,950.36 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: J. C. Penney - Naples  
Customer Account #: 90964-37216

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Part 3 of 12  
Page 24 of 24

ENTER KWH 177360 FRANCHISE CODE 1230 SERVICE TO DATE 12/11/2001  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)  
NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,066.24 (2)

(3). Demand Charge \$6.25 \$2,881.25 (3)

## (4). Energy Conservation (ECC)

kwh 177360 x 0.156 = ECC \$276.68 (4)

## (4a). Environmental charge (ECRC)

kwh 177360 x 0.007 = ECRC \$12.42 (4a)

## (5). Oil Backout Charge (OBC)

kwh 177360 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 461 x 1.87 = CPC \$862.07 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$6,098.66 (7)

kwh 177360 x 3.037 = FCC \$5,386.42 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,526.08 (9)

## FPL AMOUNT

\$11,526.08 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.21 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.846 % \$680.73 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,098.66

(13). FCC Amount Subject to City tax:

kwh 177360 x 0.739 % \$1,310.69

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$76.41

(15). FFC Amount (From Line C) \$680.73

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,207.49

Tax Rate: Multiply Line 16 by

7.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$574.52 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$12,899.54 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of Lines A, B, & C x rate

7.00%

\$862.75

Commercial Total Bill

\$13,762.29 G

REFUND

\$188.07

Customer Account #: 28011-72467

## BILL CALCULATION WORKSHEET

Part 4 of 12

BILLING DAYS 30

PRORATED KWH

ACTUAL DEMAND 504

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge

\$38.12

\$38.12

(1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents

1.083

\$1,594.61

(2)

(3). Demand Charge

\$5.81

\$2,928.24

(3)

(4). Energy Conservation (ECC)

kwh 147240

x

0.155 =ECC

\$228.22

(4)

(4a). Environmental charge (ECRC)

kwh 147240

x

0 =ECRC

\$0.00

(4a)

(5). Oil Backout Charge (OBC)

kwh 147240

x

0 =OBC

\$0.00

(5)

(6). Capacity Payment Charge (CPC)

kw 504

x

2.40 =CPC

\$1,209.60

(6)

(7). Addition of lines 2,3,4,4a,5, &amp; 6

\$5,960.67

(7)

(8). FUEL COST CHARGE (FCC)

kwh 147240

x

2.632 =FCC

\$3,875.36

(8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 &amp; 8 (AS SHOWN ON CUSTOMER BILL)

\$9,874.15

(9)

## FPL AMOUNT

\$9,874.15

A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate =

1.0256

\$101.27

B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A.) + GRT (Line B.) x Franchise Rate

5.955 %

\$594.04

C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$5,960.67

(13). FCC Amount Subject to City tax:

kwh 147240

x

0.739 %

\$1,088.10

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of

1.0256

\$72.68

(15). FFC Amount (From Line C)

\$594.04

(16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$7,753.61

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st

\$0

\$0

of next

\$0

\$0

of excess

\$0

\$0

\$775.36

D

## E. TOTAL BILL

Addition of Lines A, B, C, &amp; D

\$11,344.82

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%

\$739.86

Commercial Total Bill

\$12,084.68

G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
Customer Account #: 28011-72467

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 4 of 12  
Page 2 of 24

ENTER KWH 147240 FRANCHISE CODE 330 SERVICE TO DATE 11/15/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,594.61 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 147240 x 0.155 = ECC \$228.22 (4)

**(4a). Environmental charge (ECRC)**

kwh 147240 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 147240 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,763.63 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 147240 x 2.632 = FCC \$3,875.36 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,677.11 (9)

**FPL AMOUNT**

\$9,677.11 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$99.25 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$582.18 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,763.63

**(13). FCC Amount Subject to City tax:**

kwh 147240 x 0.739 % \$1,088.10

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$70.66

(15). FFC Amount (From Line C) \$582.18

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,542.69

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$754.27 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,112.81 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate

no

7.00%

\$725.10

**Commercial Total Bill**

\$11,837.91 G

**REFUND**

\$246.77

Customer Name: Dillard - Coral Springs

Commercial GSLD-1

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 4 of 12  
Page 3 of 24DATE 1BILLING DAYS 30

PRORATED KWH \_\_\_\_\_

ACTUAL DEMAND 516**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)**NON-FUEL ENERGY CHARGE****KWH Charge**(2). kwh @ cents 1.083 \$1,783.05 (2)(3). Demand Charge \$5.81 \$2,997.96 (3)**(4). Energy Conservation (ECC)**kwh 164640 x 0.155 = ECC \$255.19 (4)**(4a). Environmental charge (ECRC)**kwh 164640 x 0 = ECRC \$0.00 (4a)**(5). Oil Backout Charge (OBC)**kwh 164640 x 0 = OBC \$0.00 (5)**(6). Capacity Payment Charge (CPC)**kw 516 x 2.40 = CPC \$1,238.40 (6)(7). Addition of lines 2,3,4,4a,5, & 6 \$6,274.60 (7)**(8). FUEL COST CHARGE (FCC)**kwh 164640 x 2.632 = FCC \$4,333.32 (8)**ELECTRIC SERVICE AMOUNT**(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,646.04 (9)**FPL AMOUNT**\$10,646.04 A**B. GROSS RECEIPT TAX (GRT)**Electric Service Amount (line A) x GRT Rate = 1.0256 \$109.19 B**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$640.47 C**D. UTILITY TAX**(11). Customer Charge From (Line 1) \$38.12(12). Non-Fuel Energy Charge (Line 7) \$6,274.60

(13). FCC Amount Subject to City tax:

kwh 164640 x 0.739 % \$1,216.69

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$77.22(15). FFC Amount (From Line C) \$640.47(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,247.10

Tax Rate: Multiply Line 16 by

10.0% Straight ORof 1st \$0 \$0of next \$0 \$0of excess \$0 \$0\$0 \$824.71 D**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$12,220.41 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$797.70

Commercial Total Bill

\$13,018.11 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 4 of 24

ENTER KWH 164640 FRANCHISE CODE 1230 SERVICE TO DATE 10/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 492

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1) Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

KWH Charge

(2) kwh @ cents 1.083 \$1,783.05 (2)

(3) Demand Charge \$5.81 \$2,858.52 (3)

(4) Energy Conservation (ECC)  
 kwh 164640 x 0.155 = ECC \$255.19 (4)

(4a) Environmental charge (ECRC)  
 kwh 164640 x 0 = ECRC \$0.00 (4a)

(5) Oil Backout Charge (OBC)  
 kwh 164640 x 0 = OBC \$0.00 (5)

(6) Capacity Payment Charge (CPC)  
 kw 492 x 2.40 = CPC \$1,180.80 (6)

(7) Addition of lines 2,3,4,4a,5, & 6 \$6,077.56 (7)

(8) FUEL COST CHARGE (FCC)  
 kwh 164640 x 2.632 = FCC \$4,333.32 (8)

**ELECTRIC SERVICE AMOUNT**

(9) Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,449.00 (9)

**FPL AMOUNT**

\$10,449.00 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$107.16 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$628.62 C

**D. UTILITY TAX**

(11) Customer Charge From (Line 1) \$38.12

(12) Non-Fuel Energy Charge (Line 7) \$6,077.56

(13) FCC Amount Subject to City tax:  
 kwh 164640 x 0.739 % \$1,216.69

(14) Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$75.20

(15) FFC Amount (From Line C) \$628.62

(16) Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,036.19

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$803.62 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,988.40 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$782.93

Commercial Total Bill

\$12,771.33 G

REFUND

\$246.78

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSJD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 5 of 24

ENTER KWH 162120 FRANCHISE CODE 1230 SERVICE TO DATE 9/18/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 492

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,755.76 (2)

(3). Demand Charge \$5.81 \$2,858.52 (3)

**(4). Energy Conservation (ECC)**

kwh 162120 x 0.155 = ECC \$251.29 (4)

**(4a). Environmental charge (ECRC)**

kwh 162120 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 162120 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 492 x 2.40 = CPC \$1,180.80 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,046.37 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 162120 x 2.632 = FCC \$4,267.00 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,351.49 (9)

FPL AMOUNT \$10,351.49 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$106.16 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$622.75 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,046.37

**(13). FCC Amount Subject to City tax:**

kwh 162120 x 0.739 % \$1,198.07

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$74.69

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$622.75

Tax Rate: Multiply Line 16 by \$7,980.00

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$798.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,878.40 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$775.63

Commercial Total Bill \$12,654.03 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 6 of 24

ENTER KWH 162120 FRANCHISE CODE 1230 SERVICE TO DATE 9/18/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 469

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$1,755.76 (2)

(3). Demand Charge \$5.81 \$2,724.89 (3)

## (4). Energy Conservation (ECC)

kwh 162120 x 0.155 = ECC \$251.29 (4)

## (4a). Environmental charge (ECRC)

kwh 162120 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 162120 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 469 x 2.40 = CPC \$1,125.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,857.54 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 162120 x 2.632 = FCC \$4,267.00 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,162.66 (9)

## FPL AMOUNT

\$10,162.66 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$104.23 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$611.39 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$38.12

## (12). Non-Fuel Energy Charge (Line 7)

\$5,857.54

## (13). FCC Amount Subject to City tax:

kwh 162120 x 0.739 % \$1,198.07

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$72.75

## (15). FFC Amount (From Line C)

\$611.39

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$7,777.87

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$777.79 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$11,656.07 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate

no

7.00%

\$761.48

## Commercial Total Bill

\$12,417.55 G

## REFUND

\$236.48

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 7 of 24

ENTER KWH 187440 FRANCHISE CODE 330 SERVICE TO DATE 8/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,029.98 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

(4). Energy Conservation (ECC)  
 kwh 187440 x 0.155 = ECC \$290.53 (4)

(4a). Environmental charge (ECRC)  
 kwh 187440 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 187440 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,753.91 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 187440 x 2.632 = FCC \$4,933.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,725.45 (9)

FPL AMOUNT \$11,725.45 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$120.26 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$705.41 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,753.91

(13). FCC Amount Subject to City tax:  
 kwh 187440 x 0.739 % \$1,385.18

(14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$83.87

(15). FFC Amount (From Line C) \$705.41

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,966.49

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$896.65 D

**E. TOTAL BILL**

Addition of Lines A. B. C. & D \$13,447.77 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$878.58

Commercial Total Bill

\$14,326.35 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 8 of 24

ENTER KWH 187440 FRANCHISE CODE 330 SERVICE TO DATE 8/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 515

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,029.98 (2)

(3). Demand Charge \$5.81 \$2,992.15 (3)

**(4). Energy Conservation (ECC)**

kwh 187440 x 0.155 = ECC \$290.53 (4)

**(4a). Environmental charge (ECRC)**

kwh 187440 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 187440 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 515 x 2.40 = CPC \$1,236.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,548.66 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 187440 x 2.632 = FCC \$4,933.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,520.20 (9)

**FPL AMOUNT**

\$11,520.20 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.15 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$693.06 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,548.66

**(13). FCC Amount Subject to City tax:**

kwh 187440 x 0.739 % \$1,385.18

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$81.76

(15). FFC Amount (From Line C) \$693.06

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$8,746.78

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$874.68 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,206.09 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$863.20

Commercial Total Bill

\$14,069.29 G

REFUND

\$257.06

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
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ENTER KWH 168120 FRANCHISE CODE 330 SERVICE TO DATE 7/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,820.74 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 168120 x 0.155 = ECC \$260.59 (4)

**(4a). Environmental charge (ECRC)**

kwh 168120 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 168120 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,022.13 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 168120 x 2.632 = FCC \$4,424.92 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,485.17 (9)

**FPL AMOUNT**

\$10,485.17 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$107.54 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$630.80 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,022.13

(13). FCC Amount Subject to City tax:

kwh 168120 x 0.739 % \$1,242.41

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$74.90

(15). FFC Amount (From Line C) \$630.80

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,008.36

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$800.84 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,024.35 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$785.65

Commercial Total Bill

\$12,810.00 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 4 of 12  
 Page 10 of 24

ENTER KWH 168120 FRANCHISE CODE 330 SERVICE TO DATE 7/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,820.74 (2)

(3). Demand Charge \$5.81 \$2,655.17 (3)

**(4). Energy Conservation (ECC)**

kwh 168120 x 0.155 =ECC \$260.59 (4)

**(4a). Environmental charge (ECRC)**

kwh 168120 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 168120 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 457 x 2.40 =CPC \$1,096.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,833.30 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 168120 x 2.632 =FCC \$4,424.92 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,296.34 (9)

**FPL AMOUNT**

\$10,296.34 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$105.60 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$619.44 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,833.30

(13). FCC Amount Subject to City tax:

kwh 168120 x 0.739 % \$1,242.41

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256

(15). FFC Amount (From Line C) \$619.44

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,806.23

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$780.62 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,802.00 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate 7.00%

\$771.50

**Commercial Total Bill**

\$12,573.50 G

**REFUND**

\$236.50

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
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ENTER KWH 155640 FRANCHISE CODE 330 SERVICE TO DATE 6/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$1,685.58 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

## (4). Energy Conservation (ECC)

kwh 155640 x 0.155 =ECC \$241.24 (4)

## (4a). Environmental charge (ECRC)

kwh 155640 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 155640 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 480 x 2.40 =CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,867.62 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 155640 x 2.632 =FCC \$4,096.44 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,002.18 (9)

## FPL AMOUNT

\$10,002.18 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$102.58 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$601.74 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$5,867.62

(13). FCC Amount Subject to City tax:

kwh 155640 x 0.739 % \$1,150.18

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256

\$72.37

(15). FFC Amount (From Line C)

\$601.74

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$7,730.03

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0

\$773.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$11,479.50 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$749.46

Commercial Total Bill

\$12,228.96 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 12 of 24

ENTER KWH 155640 FRANCHISE CODE 330 SERVICE TO DATE 6/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$1,685.58 (2)

(3). Demand Charge \$5.81 \$2,655.17 (3)

## (4). Energy Conservation (ECC)

kwh 155640 x 0.155 =ECC \$241.24 (4)

## (4a). Environmental charge (ECRC)

kwh 155640 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 155640 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 457 x 2.40 =CPC \$1,096.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,678.79 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 155640 x 2.632 =FCC \$4,096.44 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,813.35 (9)

## FPL AMOUNT

\$9,813.35 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate 1.0256 \$100.65 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$590.38 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$5,678.79

(13). FCC Amount Subject to City tax:

kwh 155640 x 0.739 % \$1,150.18

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$70.43

(15). FFC Amount (From Line C)

\$590.38

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$7,527.90

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$752.79

D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$11,257.17

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$735.31

Commercial Total Bill

\$11,992.48

G

REFUND

\$236.48

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 13 of 24

ENTER KWH 158880 FRANCHISE CODE 330 SERVICE TO DATE 5/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,720.67 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 158880 x 0.155 = ECC \$246.26 (4)

**(4a). Environmental charge (ECRC)**

kwh 158880 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 158880 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$5,907.73 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 158880 x 2.632 = FCC \$4,181.72 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,127.57 (9)

**FPL AMOUNT**

\$10,127.57 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$103.87 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.955 % \$609.28 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,907.73

**(13). FCC Amount Subject to City tax:**

kwh 158880 x 0.739 % \$1,174.12

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$73.02

(15). FFC Amount (From Line C) \$609.28

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$7,802.27

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$780.23 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,620.95 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$758.85

**Commercial Total Bill**

\$12,379.80 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 14 of 24

ENTER KWH 158880 FRANCHISE CODE 330 SERVICE TO DATE 5/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$1,720.67 (2)

(3). Demand Charge \$5.81 \$2,655.17 (3)

## (4). Energy Conservation (ECC)

kwh 158880 x 0.155 =ECC \$246.26 (4)

## (4a). Environmental charge (ECRC)

kwh 158880 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 158880 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 457 x 2.40 =CPC \$1,096.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,718.90 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 158880 x 2.632 =FCC \$4,181.72 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,938.74 (9)

## FPL AMOUNT

\$9,938.74 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$101.93 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.955 % \$597.92 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,718.90

(13). FCC Amount Subject to City tax:

kwh 158880 x 0.739 % \$1,174.12

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$71.09

(15). FFC Amount (From Line C) \$597.92

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,600.15

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$760.02 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$11,398.61 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$744.70

## Commercial Total Bill

\$12,143.31 G

## REFUND

\$236.49

Customer Name: Dillard - Coral Springs  
Customer Account #: 28011-72467

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 4 of 12  
Page 15 of 24

BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 480

A. ELECTRIC SERVICE AMOUNT

CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

NON-FUEL ENERGY CHARGE

KWH Charge

(2). kwh @ cents 1.083 \$1,430.86 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

(4). Energy Conservation (ECC)

kwh 132120 x 0.155 =ECC \$204.79 (4)

(4a). Environmental charge (ECRC)

kwh 132120 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 132120 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 480 x 2.40 =CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,576.45 (7)

(8). FUEL COST CHARGE (FCC)

kwh 132120 x 2.632 =FCC \$3,477.40 (8)

ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,091.97 (9)

FPL AMOUNT

\$9,091.97 A

B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$93.25 B

C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.908 % \$542.66 C

D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,576.45

(13). FCC Amount Subject to City tax:

kwh 132120 x 0.739 % \$976.37

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$67.60

(15). FFC Amount (From Line C) \$542.66

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,201.20

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$720.12 D

E. TOTAL BILL

Addition of Lines A, B, C, & D \$10,448.00 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$680.95

Commercial Total Bill \$11,128.95 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 16 of 24

ENTER KWH 132120 FRANCHISE CODE 330 SERVICE TO DATE 4/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,430.86 (2)

(3). Demand Charge \$5.81 \$2,655.17 (3)

**(4). Energy Conservation (ECC)**

kwh 132120 x 0.155 = ECC \$204.79 (4)

**(4a). Environmental charge (ECRC)**

kwh 132120 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 132120 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 457 x 2.40 = CPC \$1,096.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,387.62 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 132120 x 2.632 = FCC \$3,477.40 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,903.14 (9)

**FPL AMOUNT**

\$8,903.14 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$91.31 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$531.39 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,387.62

(13). FCC Amount Subject to City tax:

kwh 132120 x 0.739 % \$976.37

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$65.66

(15). FFC Amount (From Line C) \$531.39

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$6,999.16

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$699.92 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$10,225.76 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$666.81

**Commercial Total Bill**

\$10,892.57 G  
**REFUND** \$236.38

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 17 of 24

ENTER KWH 128400 FRANCHISE CODE 330 SERVICE TO DATE 3/21/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,495.86 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

**(4). Energy Conservation (ECC)**

kwh 128400 x 0.155 = ECC \$199.02 (4)

**(4a). Environmental charge (ECRC)**

kwh 128400 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 128400 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,846.88 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 128400 x 2.862 = FCC \$3,674.81 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,562.69 (9)

**FPL AMOUNT**

\$9,562.69 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$98.07 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$570.76 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,846.88

(13). FCC Amount Subject to City tax:

kwh 128400 x 0.739 % \$948.88

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$70.12

(15). FFC Amount (From Line C) \$570.76

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,477.64

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$747.76 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$10,979.28 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$716.21

**Commercial Total Bill**

\$11,695.49 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 18 of 24

ENTER KWH 128400 FRANCHISE CODE 330 SERVICE TO DATE 3/21/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$1,495.86 (2)

(3). Demand Charge \$6.25 \$2,856.25 (3)

## (4). Energy Conservation (ECC)

kwh 128400 x 0.155 = ECC \$199.02 (4)

## (4a). Environmental charge (ECRC)

kwh 128400 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 128400 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 457 x 2.40 = CPC \$1,096.80 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$5,647.93 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 128400 x 2.862 = FCC \$3,674.81 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,363.74 (9)

## FPL AMOUNT

\$9,363.74 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$96.03 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$558.88 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,647.93

(13). FCC Amount Subject to City tax:

kwh 128400 x 0.739 % \$948.88

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$68.08

(15). FFC Amount (From Line C) \$558.88

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,264.77

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$726.48 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$10,745.13 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00%

\$701.31

Commercial Total Bill

\$11,446.44 G

REFUND

\$249.05

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 19 of 24

ENTER KWH 127920 FRANCHISE CODE 330 SERVICE TO DATE 2/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$1,490.27 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

(4). Energy Conservation (ECC) \_\_\_\_\_

kwh 127920 x 0.155 = ECC \$198.28 (4)

(4a). Environmental charge (ECRC) \_\_\_\_\_

kwh 127920 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC) \_\_\_\_\_

kwh 127920 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC) \_\_\_\_\_

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,840.55 (7)

(8). FUEL COST CHARGE (FCC) \_\_\_\_\_

kwh 127920 x 2.862 = FCC \$3,661.07 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,542.62 (9)

## FPL AMOUNT

\$9,542.62 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$97.87 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$569.56 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,840.55

(13). FCC Amount Subject to City tax: \_\_\_\_\_

kwh 127920 x 0.739 % \$945.33

(14). Subtotal: Additional Lines (line 11,12, & 13) \_\_\_\_\_

Multiplied by GRT Rate of 1.0256 \$70.02

(15). FFC Amount (From Line C) \$569.56

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,466.46

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$746.65 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$10,956.70 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$714.70

## Commercial Total Bill

\$11,671.40 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
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ENTER KWH 127920 FRANCHISE CODE 330 SERVICE TO DATE 2/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$1,490.27 (2)

(3). Demand Charge \$6.25 \$2,856.25 (3)

## (4). Energy Conservation (ECC)

kwh 127920 x 0.155 = ECC \$198.28 (4)

## (4a). Environmental charge (ECRC)

kwh 127920 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 127920 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 457 x 2.40 = CPC \$1,096.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,641.60 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 127920 x 2.862 = FCC \$3,661.07 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,343.67 (9)

## FPL AMOUNT

\$9,343.67 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$95.83 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$557.69 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$5,641.60

(13). FCC Amount Subject to City tax:

kwh 127920 x 0.739 % \$945.33

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$67.98

(15). FFC Amount (From Line C) \$557.69

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,253.60

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$725.36 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$10,722.55 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$699.80

## Commercial Total Bill

## REFUND

\$11,422.35 G

\$249.05

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 21 of 24

ENTER KWH 160200 FRANCHISE CODE 330 SERVICE TO DATE 1/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.165 \$1,866.33 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

(4). Energy Conservation (ECC)  
 kwh 160200 x 0.155 =ECC \$248.31 (4)

(4a). Environmental charge (ECRC)  
 kwh 160200 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 160200 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 480 x 2.40 =CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,266.64 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 160200 x 2.862 =FCC \$4,584.92 (8)

ELECTRIC SERVICE AMOUNT \$10,892.56 (9)

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)

**FPL AMOUNT**

\$10,892.56 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (Line A.) x GRT Rate = 1.0256 \$111.71 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$650.13 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,266.64

(13). FCC Amount Subject to City tax:  
 kwh 160200 x 0.739 % \$1,183.88

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$76.83

(15). FFC Amount (From Line C) \$650.13

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,218.48

Tax Rate: Multiply Line 16 by

10.0% Straight OR  
 of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$0  
\$0 \$821.85 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,476.25 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$815.81

**Commercial Total Bill** \$13,292.06 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 22 of 24

ENTER KWH 160200 FRANCHISE CODE 330 SERVICE TO DATE 1/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,866.33 (2)

(3). Demand Charge \$6.25 \$2,856.25 (3)

**(4). Energy Conservation (ECC)**

kwh 160200 x 0.155 =ECC \$248.31 (4)

**(4a). Environmental charge (ECRC)**

kwh 160200 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 160200 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 457 x 2.40 =CPC \$1,096.80 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,067.69 (7)

kwh 160200 x 2.862 =FCC \$4,584.92 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,693.61 (9)

**FPL AMOUNT**

\$10,693.61 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$109.67 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$638.26 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,067.69

**(13). FCC Amount Subject to City tax:**

kwh 160200 x 0.739 % \$1,183.88

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$74.79

(15). FFC Amount (From Line C) \$638.26

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$8,005.62

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$800.56 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$12,242.10 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$800.91

**Commercial Total Bill**

\$13,043.01 G

**REFUND**

\$249.05

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 23 of 24

ENTER KWH 169560 FRANCHISE CODE 330 SERVICE TO DATE 12/18/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,975.37 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

**(4). Energy Conservation (ECC)**

kwh 169560 x 0.156 =ECC \$264.51 (4)

**(4a). Environmental charge (ECRC)**

kwh 169560 x 0.007 =ECRC \$11.87 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 169560 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 1.87 =CPC \$897.60 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,149.35 (7)

kwh 169560 x 3.037 =FCC \$5,149.54 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,339.89 (9)

**FPL AMOUNT**

\$11,339.89 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$116.30 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$676.83 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$41.00

**(12). Non-Fuel Energy Charge (Line 7)**

\$6,149.35

**(13). FCC Amount Subject to City tax:**

kwh 169560 x 0.739 % \$1,253.05

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$76.34

**(15). FFC Amount (From Line C)**

\$676.83

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,196.57

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$819.66

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$12,952.68

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$849.31

**Commercial Total Bill**

\$13,801.99

G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Coral Springs  
 Customer Account #: 28011-72467

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 4 of 12  
 Page 24 of 24

ENTER KWH 169560 FRANCHISE CODE 330 SERVICE TO DATE 12/18/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

**A. ELECTRIC SERVICE AMOUNT:**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents	<u>1.165</u>	<u>\$1,975.37</u>	(2)
(3). Demand Charge	<u>\$6.25</u>	<u>\$2,856.25</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>169560</u> x <u>0.156</u> = ECC		<u>\$264.51</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>169560</u> x <u>0.007</u> = ECRC		<u>\$11.87</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>169560</u> x <u>0</u> = OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>457</u> x <u>1.87</u> = CPC		<u>\$854.59</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$5,962.59</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>169560</u> x <u>3.037</u> = FCC		<u>\$5,149.54</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$11,153.13</u>	(9)

FPL AMOUNT \$11,153.13 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$114.39 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.908 % \$665.69 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$5,962.59</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>169560</u> x <u>0.739 %</u>	<u>\$1,253.05</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$74.42</u>	
(15). FFC Amount (From Line C)	<u>\$665.69</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15	<u>\$7,996.75</u>	
Tax Rate: Multiply Line 16 by		
<u>10.0% Straight OR</u>		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$799.68</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,732.89 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

Florida Sales Tax  
 Optional Sales Tax (yes or no) no  
 Addition of lines A,B, & C x rate 7.00% \$835.32

Commercial Total Bill \$13,568.21 G  
**REFUND** \$233.78



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 1 of 24

ENTER KWH 190080 FRANCHISE CODE 230 SERVICE TO DATE 12/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 586

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,058.57 (2)

(3). Demand Charge \$5.81 \$3,404.66 (3)

(4). Energy Conservation (ECC)  
 kwh 190080 x 0.155 = ECC \$294.62 (4)

(4a). Environmental charge (ECRC)  
 kwh 190080 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 190080 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 586 x 2.40 = CPC \$1,406.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,164.25 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 190080 x 2.632 = FCC \$5,002.91 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,205.28 (9)

**FPL AMOUNT**

\$12,205.28 A

**GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$125.18 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$673.37 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,164.25

(13). FCC Amount Subject to City tax:  
 kwh 190080 x 0.739 % \$1,404.69

(14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$88.27

(15). FFC Amount (From Line C) \$673.37

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,368.70

Tax Rate: Multiply Line 16 by  
0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,003.83 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A,B, & C x rate 8.00% \$960.27

**Commercial Total Bill** \$13,964.10 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 2 of 24

ENTER KWH 187449 FRANCHISE CODE 230 SERVICE TO DATE 12/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 586

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,030.07 (2)

(3). Demand Charge \$5.81 \$3,404.66 (3)

**(4). Energy Conservation (ECC)**

kwh 187449 x 0.155 = ECC \$290.55 (4)

**(4a). Environmental charge (ECRC)**

kwh 187449 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 187449 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 586 x 2.40 = CPC \$1,406.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,131.68 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 187449 x 2.632 = FCC \$4,933.66 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,103.46 (9)

**FPL AMOUNT**

\$12,103.46 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.13 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$667.75 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,131.68

(13). FCC Amount Subject to City tax:

kwh 187449 x 0.739 % \$1,385.25

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$87.74

(15). FFC Amount (From Line C) \$667.75

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,310.54

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,895.34 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate yes \*

8.00%

\$952.67

Commercial Total Bill

\$13,848.01 G

**REFUND**

\$116.09

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

Customer Name: Dillard - Port Charlotte  
Customer Account #: 51180-46985

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Document No.RM-3  
Part 5 of 12

BILLING DAYS 30 PRORATED KWH            ACTUAL DEMAND 636

**A. ELECTRIC SERVICE AMOUNT**

**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,133.94 (2)

(3). Demand Charge \$5.81 \$3,695.16 (3)

(4). Energy Conservation (ECC)  
kwh 197040 x 0.155 =ECC \$305.41 (4)

(4a). Environmental charge (ECRC)  
kwh 197040 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
kwh 197040 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
kw 636 x 2.40 =CPC \$1,526.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,660.91 (7)

(8). FUEL COST CHARGE (FCC)  
kwh 197040 x 2.632 =FCC \$5,186.09 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,885.12 (9)

**FPL AMOUNT**

\$12,885.12 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.15 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$710.87 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge(Line 7) \$7,660.91

(13). FCC Amount Subject to City tax:  
kwh 197040 x 0.739 % \$1,456.13

(14). Subtotal: Additional Lines (line 11,12, & 13)  
Multiplied by GRT Rate of 1.0256 \$93.90

(15). FFC Amount (From Line C) \$710.87

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,959.93

Tax Rate: Multiply Line 15 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,728.14 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

yes \*

Addition of lines A,B, & C x rate

8.00%

\$1,010.97

Commercial Total Bill

\$14,739.11 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 4 of 24

ENTER KWH 193025 FRANCHISE CODE 330 SERVICE TO DATE 11/15/2002

BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 636

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,090.46 (2)

(3). Demand Charge \$5.81 \$3,695.16 (3)

(4). Energy Conservation (ECC)

kwh 193025 x 0.155 = ECC \$299.19 (4)

(4a). Environmental charge (ECRC)

kwh 193025 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 193025 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kwh 636 x 2.40 = CPC \$1,526.40 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,611.21 (7)

(8). FUEL COST CHARGE (FCC)

kwh 193025 x 2.632 = FCC \$5,080.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,729.75 (9)

**FPL AMOUNT**

\$12,729.75 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$130.56 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$702.30 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,611.21

(13). FCC Amount Subject to City tax:

kwh 193025 x 0.739 % \$1,426.45

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$93.08

(15). FFC Amount (From Line C) \$702.30

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,871.16

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st

\$0 \$0

of next

\$0 \$0

of excess

\$0

\$0

\$0.00

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,562.61 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A, B, & C x rate

8.00%

\$999.38

**Commercial Total Bill**

\$14,561.99 G

**REFUND**

\$177.12

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 5 of 24

ENTER KWH 212160 FRANCHISE CODE 230 SERVICE TO DATE 10/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 660

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,297.69 (2)

(3). Demand Charge \$5.81 \$3,834.60 (3)

(4). Energy Conservation (ECC)

kwh 212160 x 0.155 = ECC \$328.85 (4)

(4a). Environmental charge (ECRC)

kwh 212160 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 212160 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 660 x 2.40 = CPC \$1,584.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,045.14 (7)

(8). FUEL COST CHARGE (FCC)

kwh 212160 x 2.632 = FCC \$5,584.05 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,667.31 (9)

**FPL AMOUNT**

\$13,667.31 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$140.17 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$754.03 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,045.14

(13). FCC Amount Subject to City tax:

kwh 212160 x 0.739 % \$1,567.86

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$98.98

(15). FFC Amount (From Line C) \$754.03

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,504.13

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$14,561.51 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A,B, & C x rate

8.00%

\$1,069.31

**Commercial Total Bill**

\$15,630.82 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 6 of 24

ENTER KWH 207836 FRANCHISE CODE 230 SERVICE TO DATE 10/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 660

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,250.86 (2)

(3). Demand Charge \$5.81 \$3,834.60 (3)

**(4). Energy Conservation (ECC)**

kwh 207836 x 0.155 = ECC \$322.15 (4)

**(4a). Environmental charge (ECRC)**

kwh 207836 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 207836 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 660 x 2.40 = CPC \$1,584.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,991.61 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 207836 x 2.632 = FCC \$5,470.24 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,499.97 (9)

**FPL AMOUNT**

\$13,499.97 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$138.46 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.461 % \$744.79 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,991.61

(13). FCC Amount Subject to City tax:

kwh 207836 x 0.739 % \$1,535.91

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$98.11

(15). FFC Amount (From Line C) \$744.79

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,408.54

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,383.22 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A, B, & C x rate 8.00% \$1,056.83

**Commercial Total Bill**

\$15,440.05 G

**REFUND**

\$190.77

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 7 of 24

ENTER KWH 221520 FRANCHISE CODE 230 SERVICE TO DATE 9/16/2005  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,399.06 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

(4). Energy Conservation (ECC)

kwh 221520 x 0.155 = ECC \$343.36 (4)

(4a). Environmental charge (ECRC)

kwh 221520 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 221520 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,062.50 (7)

(8). FUEL COST CHARGE (FCC)

kwh 221520 x 2.632 = FCC \$5,830.41 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,931.03 (9)

**FPL AMOUNT**

\$13,931.03 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$142.88 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$768.58 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,062.50

(13). FCC Amount Subject to City tax:

kwh 221520 x 0.739 % \$1,637.03

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$99.87

(15). FFC Amount (From Line C) \$768.58

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,606.10

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$14,842.49 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A,B, & C x rate

8.00%

\$1,088.97

**Commercial Total Bill**

\$15,931.46 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 5 of 12  
 Page 8 of 24

ENTER KWH 217006 FRANCHISE CODE 230 SERVICE TO DATE 9/16/2005  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,350.17 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

**(4). Energy Conservation (ECC)**

kwh 217006 x 0.155 = ECC \$336.36 (4)

**(4a). Environmental charge (ECRC)**

kwh 217006 x 0 = ECRC \$0.00 (4a)

**(5). Off Backout Charge (OBC)**

kwh 217006 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$8,006.61 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 217006 x 2.632 = FCC \$5,711.60 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,756.33 (9)

**FPL AMOUNT**

\$13,756.33 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$141.08 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$758.94 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,006.61

(13). FCC Amount Subject to City tax:

kwh 217006 x 0.739 % \$1,603.67

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$98.95

(15). FFC Amount (From Line C) \$758.94

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,506.29

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,656.35 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate yes \*

8.00%

\$1,075.94

**Commercial Total Bill**

\$15,732.29 G

**REFUND**

\$199.17

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 9 of 24

ENTER KWH 213120 FRANCHISE CODE 230 SERVICE TO DATE 8/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,308.09 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

(4). Energy Conservation (ECC)  
 kwh 213120 x 0.155 = ECC \$330.34 (4)

(4a). Environmental charge (ECRC)  
 kwh 213120 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 213120 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,958.51 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 213120 x 2.632 = FCC \$5,609.32 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,605.95 (9)

**FPL AMOUNT**

\$13,605.95 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$139.54 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$750.64 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,958.51

(13). FCC Amount Subject to City tax:  
 kwh 213120 x 0.739 % \$1,574.96

(14). Subtotal: Additional Lines (line 11,12, & 13)  
 Multiplied by GRT Rate of 1.0256 \$98.17

(15). FFC Amount (From Line C) \$750.64

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,420.40

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,496.13 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A,B, & C x rate 8.00% \$1,064.73

**Commercial Total Bill**

\$15,560.86 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 10 of 24

ENTER KWH 208777 FRANCHISE CODE 230 SERVICE TO DATE 8/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,261.05 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

**(4). Energy Conservation (ECC)**

kwh 208777 x 0.155 = ECC \$323.60 (4)

**(4a). Environmental charge (ECRC)**

kwh 208777 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 208777 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,904.73 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 208777 x 2.632 = FCC \$5,495.01 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,437.86 (9)

**FPL AMOUNT**

\$13,437.86 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.82 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$741.37 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,904.73

(13). FCC Amount Subject to City tax:

kwh 208777 x 0.739 % \$1,542.86

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256\$97.29

(15). FFC Amount (From Line C)

\$741.37

(16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$10,324.37

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$14,317.05 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

yes

Addition of lines A,B, &amp; C x rate

8.00%\$1,052.19

Commercial Total Bill

\$15,369.24 G

**REFUND**\$191.62

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 11 of 24

ENTER KWH 198000 FRANCHISE CODE 230 SERVICE TO DATE 7/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 672

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,144.34 (2)

(3). Demand Charge \$5.81 \$3,904.32 (3)

(4). Energy Conservation (ECC)  
 kwh 198000 x 0.155 = ECC \$306.90 (4)

(4a). Environmental charge (ECRC)  
 kwh 198000 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 198000 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 672 x 2.40 = CPC \$1,612.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,968.36 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 198000 x 2.632 = FCC \$5,211.36 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$13,217.84 (9)

**FPL AMOUNT**

\$13,217.84 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$135.56 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$729.23 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,968.36

(13). FCC Amount Subject to City tax:  
 kwh 198000 x 0.739 % \$1,463.22

(14). Subtotal: Additional Lines (line 11,12,& 13) \$97.12

Multiplied by GRT Rate of 1.0256 \$729.23

(15). FFC Amount (From Line C) \$729.23

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,296.05

Tax Rate: Multiply Line 16 by

0.0% Straight OR  
 of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$0 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,082.63 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A,B, & C x rate 8.00% \$1,035.78

**Commercial Total Bill**

\$15,118.41 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLE-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 12 of 24

ENTER KWH 193965 FRANCHISE CODE 230 SERVICE TO DATE 7/17/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 672

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,100.64 (2)

(3). Demand Charge \$5.81 \$3,904.32 (3)

(4). Energy Conservation (ECC)

kwh 193965 x 0.155 =ECC \$300.65 (4)

(4a). Environmental charge (ECRC)

kwh 193965 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 193965 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 672 x 2.40 =CPC \$1,612.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,918.41 (7)

(8). FUEL COST CHARGE (FCC)

kwh 193965 x 2.632 =FCC \$5,105.16 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,061.69 (9)

**FPL AMOUNT**

\$13,061.69 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$133.96 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$720.61 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,918.41

(13). FCC Amount Subject to City tax:

kwh 193965 x 0.739 % \$1,433.40

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$96.30

(15). FFC Amount (From Line C)

\$720.61

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$10,206.84

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st

\$0 \$0

of next

\$0 \$0

of excess

\$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,916.26 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

yes \*

Addition of lines A, B, & C x rate

8.00%

\$1,024.14

Commercial Total Bill

\$14,940.40 G

**REFUND**

\$178.01

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 13 of 24

ENTER KWH 205920 FRANCHISE CODE 230 SERVICE TO DATE 6/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 624

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,230.11 (2)

(3). Demand Charge \$5.81 \$3,625.44 (3)

**(4). Energy Conservation (ECC)**

kwh 205920 x 0.155 =ECC \$319.18 (4)

**(4a). Environmental charge (ECRC)**

kwh 205920 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 205920 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 624 x 2.40 =CPC \$1,497.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,672.33 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 205920 x 2.632 =FCC \$5,419.81 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,130.26 (9)

**FPL AMOUNT**

\$13,130.26 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.66 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$724.40 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,672.33

(13). FCC Amount Subject to City tax:

kwh 205920 x 0.739 % \$1,521.75

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplying by GRT Rate of 1.0256

\$94.69

(15). FFC Amount (From Line C)

\$724.40

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$10,051.29

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,989.32 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A, B, & C x rate

8.00%

\$1,029.25

**Commercial Total Bill**

\$15,018.57 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 14 of 24

ENTER KWH 201724 FRANCHISE CODE 230 SERVICE TO DATE 6/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 624

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,184.67 (2)

(3). Demand Charge \$5.81 \$3,625.44 (3)

**(4). Energy Conservation (ECC)**

kwh 201724 x 0.155 = ECC \$312.67 (4)

**(4a). Environmental charge (ECRC)**

kwh 201724 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 201724 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 624 x 2.40 = CPC \$1,497.60 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,620.38 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 201724 x 2.632 = FCC \$5,309.38 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,967.88 (9)

**FPL AMOUNT**

\$12,967.88 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$133.00 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$715.44 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,620.38

(13). FCC Amount Subject to City tax:

kwh 201724 x 0.739 % \$1,490.74

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$93.83

(15). FFC Amount (From Line C)

\$715.44

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$9,958.51

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,816.32 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate yes \* 8.00%

\$1,017.14

Commercial Total Bill

\$14,833.46 G

**REFUND**

\$185.11

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 15 of 24

ENTER KWH 209040 FRANCHISE CODE 230 SERVICE TO DATE 5/16/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,263.90 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

**(4). Energy Conservation (ECC)**

kwh 209040 x 0.155 = ECC \$324.01 (4)

**(4a). Environmental charge (ECRC)**

kwh 209040 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 209040 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,907.99 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 209040 x 2.632 = FCC \$5,501.93 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,448.04 (9)

**FPL AMOUNT**

\$13,448.04 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.92 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$741.93 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,907.99

**(13). FCC Amount Subject to City tax:**

kwh 209040 x 0.739 % \$1,544.81

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$97.34

(15). FFC Amount (From Line C) \$741.93

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,330.19

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,327.89 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A, B, & C x rate 8.00% \$1,052.95

**Commercial Total Bill**

\$15,380.84 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 204780 FRANCHISE CODE 230 SERVICE TO DATE 5/16/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 648

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,217.77 (2)

(3). Demand Charge \$5.81 \$3,764.88 (3)

**(4). Energy Conservation (ECC)**

kwh 204780 x 0.155 = ECC \$317.41 (4)

**(4a). Environmental charge (ECRC)**

kwh 204780 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 204780 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 648 x 2.40 = CPC \$1,555.20 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,855.26 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 204780 x 2.632 = FCC \$5,389.81 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,283.19 (9)

**FPL AMOUNT**

\$13,283.19 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$136.23 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.461 % \$732.83 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$38.12

**(12). Non-Fuel Energy Charge (Line 7)**

\$7,855.26

**(13). FCC Amount Subject to City tax:**

kwh 204780 x 0.739 % \$1,513.32

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$96.48

**(15). FFC Amount (From Line C)**

\$732.83

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$10,236.01

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0

\$0.00

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,152.25 E

**(Apply applicable interest, credits, adjustments, charges, etc... Please**

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

**Florida Sales Tax****Optional Sales Tax (yes or no)**

yes \*

**Addition of lines A, B, & C x rate**

8.00%

\$1,040.66

**Commercial Total Bill**

\$15,192.91 G

**REFUND**

\$187.93

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 17 of 24

ENTER KWH 172560 FRANCHISE CODE 230 SERVICE TO DATE 4/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,868.82 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

(4). Energy Conservation (ECC)  
 kwh 172560 x 0.155 = ECC \$267.47 (4)

(4a). Environmental charge (ECRC)  
 kwh 172560 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 172560 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 600 x 2.40 = CPC \$1,440.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,062.29 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 172560 x 2.632 = FCC \$4,541.78 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,642.19 (9)

**FPL AMOUNT**

\$11,642.19 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$119.40 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$660.30 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,062.29

(13). FCC Amount Subject to City tax:  
 kwh 172560 x 0.739 % \$1,275.22

(14). Subtotal: Additional Lines (line 11, 12, & 13)  
 Multiplied by GRT Rate of 1.0256 \$85.90

(15). FFC Amount (From Line C) \$660.30

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,121.83

Tax Rate: Multiply Line 16 by  
0.0% Straight OR

_____ of 1st	<u>\$0</u>	<u>\$0</u>		
_____ of next	<u>\$0</u>	<u>\$0</u>		
_____ of excess	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0.00</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,421.89 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A, B, & C x rate 8.00% \$919.53

**Commercial Total Bill** \$13,341.42 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 5 of 12  
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ENTER KWH 169043 FRANCHISE CODE 230 SERVICE TO DATE 4/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT:****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,830.74 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

**(4). Energy Conservation (ECC)**

kwh 169043 x 0.155 =ECC \$262.02 (4)

**(4a). Environmental charge (ECRC)**

kwh 169043 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 169043 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 600 x 2.40 =CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,018.76 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 169043 x 2.632 =FCC \$4,449.21 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,506.09 (9)

**FPL AMOUNT**

\$11,506.09 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.01 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$652.58 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,018.76

**(13). FCC Amount Subject to City tax:**

kwh 169043 x 0.739 % \$1,249.23

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multipled by GRT Rate of 1.0256 \$85.19

**(15). FFC Amount (From Line C)**

\$652.58

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,043.88

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR  
 of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$0 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,276.68 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate yes \* 8.00% \$909.37

**Commercial Total Bill**

\$13,186.05 G

**REFUND**

\$155.37

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 5 of 12  
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ENTER KWH 166560 FRANCHISE CODE 230 SERVICE TO DATE 3/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

### A. ELECTRIC SERVICE AMOUNT CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents <u>1.165</u>		<u>\$1,940.42</u>	(2)
(3). Demand Charge <u>\$6.25</u>		<u>\$3,750.00</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>166560</u> x <u>0.155</u> =ECC		<u>\$258.17</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>166560</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>166560</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>600</u> x <u>2.40</u> =CPC		<u>\$1,440.00</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$7,388.59</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>166560</u> x <u>2.862</u> =FCC		<u>\$4,766.95</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$12,196.54</u>	(9)

FPL AMOUNT \$12,196.54 A

### B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$125.09 B

### C. FRANCHISE FEE CLAUSE (FFC)

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$691.74 C

### D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$7,388.59</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>166560</u> x <u>0.739 %</u>	<u>\$1,230.88</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$88.82</u>	
(15). FFC Amount (From Line C)	<u>\$691.74</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15		<u>\$9,441.03</u>
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
of 1st <u>\$0</u>	<u>\$0</u>	
of next <u>\$0</u>	<u>\$0</u>	
of excess <u>\$0</u>	<u>\$0</u>	<u>\$0.00</u> D

### E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,013.37 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

Florida Sales Tax  
 Optional Sales Tax (yes or no) yes \*  
 Addition of lines A,B, & C x rate 8.00% \$960.94

Commercial Total Bill \$13,974.31 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 5 of 12  
 Page 20 of 24

ENTER KWH 163166 FRANCHISE CODE 230 SERVICE TO DATE 3/19/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$1,900.88 (2)

(3). Demand Charge \$6.25 \$3,750.00 (3)

(4). Energy Conservation (ECC)

kwh 163166 x 0.155 = ECC \$252.91 (4)

(4a). Environmental charge (ECRC)

kwh 163166 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 163166 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 600 x 2.40 = CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,343.79 (7)

(8). FUEL COST CHARGE (FCC)

kwh 163166 x 2.862 = FCC \$4,669.81 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,054.60 (9)

**FPL AMOUNT**

\$12,054.60 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$123.63 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.614 % \$683.69 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,343.79

(13). FCC Amount Subject to City tax:

kwh 163166 x 0.739 % \$1,205.80

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$88.11

(15). FFC Amount (From Line C) \$683.69

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,362.39

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,861.92 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate yes \* 8.00% \$950.33

Commercial Total Bill

\$13,812.25 G

**REFUND**

\$162.06

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
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ENTER KWH 196800 FRANCHISE CODE 230 SERVICE TO DATE 2/18/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,292.72 (2)

(3). Demand Charge \$6.25 \$3,600.00 (3)

**(4). Energy Conservation (ECC)**

kwh 196800 x 0.155 = ECC \$305.04 (4)

**(4a). Environmental charge (ECRC)**

kwh 196800 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 196800 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,580.16 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 196800 x 2.862 = FCC \$5,632.42 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,253.58 (9)

**FPL AMOUNT**

\$13,253.58 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$135.93 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$751.69 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,580.16

(13). FCC Amount Subject to City tax:  
 kwh 196800 x 0.739 % \$1,454.35

(14). Subtotal: Additional Lines (line 11, 12, & 13) \$93.08

Multiplied by GRT Rate of 1.0256 \$751.69

(15). FFC Amount (From Line C) \$751.69

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,920.28

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,141.20 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A, B, & C x rate

8.00%

\$1,039.88

**Commercial Total Bill**

\$15,181.08 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 22 of 24

ENTER KWH 192789 FRANCHISE CODE 230 SERVICE TO DATE 2/18/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,245.99 (2)

(3). Demand Charge \$6.25 \$3,600.00 (3)

**(4). Energy Conservation (ECC)**

kwh 192789 x 0.155 = ECC \$298.82 (4)

**(4a). Environmental charge (ECRC)**

kwh 192789 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 192789 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,527.21 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 192789 x 2.862 = FCC \$5,517.62 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,085.83 (9)

**FPL AMOUNT**

\$13,085.83 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.21 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$742.17 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,527.21

**(13). FCC Amount Subject to City tax:**

kwh 192789 x 0.739 % \$1,424.71

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$92.23

(15). FFC Amount (From Line C) \$742.17

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,827.32

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,962.21 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

yes \*

Addition of lines A,B, & C x rate

8.00%

\$1,027.35

**Commercial Total Bill**

\$14,989.56 G

**REFUND**

\$191.52

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 23 of 24

ENTER KWH 185760 FRANCHISE CODE 230 SERVICE TO DATE 1/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,164.10 (2)

(3). Demand Charge \$6.25 \$3,750.00 (3)

## (4). Energy Conservation (ECC)

kwh 185760 x 0.155 =ECC \$287.93 (4)

## (4a). Environmental charge (ECRC)

kwh 185760 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 185760 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 600 x 2.40 =CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,642.03 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 185760 x 2.862 =FCC \$5,316.45 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,999.48 (9)

## FPL AMOUNT

\$12,999.48 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$133.32 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$737.28 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,642.03

## (13). FCC Amount Subject to City tax:

kwh 185760 x 0.739 % \$1,372.77

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$92.88

(15). FFC Amount (From Line C) \$737.28

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,885.96

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$13,870.08 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

yes \*

Addition of lines A,B, &amp; C x rate

8.00%\$1,020.91

Commercial Total Bill

\$14,890.99 G

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Dillard - Port Charlotte  
 Customer Account #: 51180-46985

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 5 of 12  
 Page 24 of 24

ENTER KWH 181974 FRANCHISE CODE 230 SERVICE TO DATE 1/17/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,120.00 (2)

(3). Demand Charge \$6.25 \$3,750.00 (3)

**(4). Energy Conservation (ECC)**

kwh 181974 x 0.155 = ECC \$282.06 (4)

**(4a). Environmental charge (ECRC)**

kwh 181974 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 181974 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 600 x 2.40 = CPC \$1,440.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,592.06 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 181974 x 2.862 = FCC \$5,208.10 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,841.16 (9)

**FPL AMOUNT**

\$12,841.16 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$131.70 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.614 % \$728.30 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,592.06

**(13). FCC Amount Subject to City tax:**

kwh 181974 x 0.739 % \$1,344.79

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multipled by GRT Rate of 1.0256 \$92.08

**(15). FFC Amount (From Line C)**

\$728.30

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$9,798.23

**0.0% Straight OR**

of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,701.16 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) yes \*

Addition of lines A, B, & C x rate 8.00% \$1,009.08

**Commercial Total Bill**

\$14,710.24 G

**REFUND**

\$180.75

\* State Sales Tax of 7% is applied to the sum of A, B, and C, and the Optional Local Sales Tax (i.e., % above 7%) is applied only to the first \$5,000 of the sum of A, B, and C.

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
 Page 1 of 24

ENTER KWH 225840 FRANCHISE CODE 130 SERVICE TO DATE 11/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 528

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,445.85 (2)

(3). Demand Charge \$5.81 \$3,067.68 (3)

**(4). Energy Conservation (ECC)**

kwh 225840 x 0.155 =ECC \$350.05 (4)

**(4a). Environmental charge (ECRC)**

kwh 225840 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 225840 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 528 x 2.40 =CPC \$1,267.20 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$7,130.78 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 225840 x 2.632 =FCC \$5,944.11 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,113.01 (9)

**FPL AMOUNT**

\$13,113.01 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.49 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$717.62 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$38.12

**(12). Non-Fuel Energy Charge (Line 7)**

\$7,130.78

**(13). FCC Amount Subject to City tax:**

kwh 225840 x 0.739 % \$1,668.96

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$90.64

**(15). FFC Amount (From Line C)**

\$717.62

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,646.12

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$964.61 D

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

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\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

\$964.61

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$977.56

**Commercial Total Bill**

\$15,907.29 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boyntonbeach  
Customer Account #: 39242-15316

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Part 6 of 12  
Page 2 of 24

ENTER KWH 225840 FRANCHISE CODE 130 SERVICE TO DATE 11/11/2002  
BILLING DAYS 30 PRORATED KWH            ACTUAL DEMAND 504

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,445.85 (2)

(3). Demand Charge \$5.81 \$2,928.24 (3)

(4). Energy Conservation (ECC)

kwh 225840 x 0.155 =ECC \$350.05 (4)

**(4a). Environmental charge (ECRC)**

kwh 225840 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 225840 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 504 x 2.40 =CPC \$1,209.60 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$6,933.74 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 225840 x 2.632 =FCC \$5,944.11 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,915.97 (9)

**FPL AMOUNT**

\$12,915.97 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate 1.0256 \$132.47 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$706.83 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,933.74

(13). FCC Amount Subject to City tax:

kwh 225840 x 0.739 % \$1,668.96

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplying by GRT Rate of 1.0256

(15). FFC Amount (From Line C) \$706.83

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,436.27

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$943.63 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,698.90 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$962.87

Commercial Total Bill

\$15,661.77 G

REFUND

\$245.52

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 252240 FRANCHISE CODE 130 SERVICE TO DATE 10/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 564

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,731.76 (2)

(3). Demand Charge \$5.81 \$3,276.84 (3)

**(4). Energy Conservation (ECC)**

kwh 252240 x 0.155 = ECC \$390.97 (4)

**(4a). Environmental charge (ECRC)**

kwh 252240 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 252240 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 564 x 2.40 = CPC \$1,353.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,753.17 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 252240 x 2.632 = FCC \$6,638.96 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,430.25 (9)

**FPL AMOUNT**

\$14,430.25 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$148.00 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$789.70 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,753.17

(13). FCC Amount Subject to City tax:

kwh 252240 x 0.739 % \$1,864.05

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$99.03

(15). FFC Amount (From Line C) \$789.70

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,544.07

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,054.41 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,422.36 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,075.76

Commercial Total Bill

\$17,498.12 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 252240 FRANCHISE CODE 130 SERVICE TO DATE 10/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 539

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,731.76 (2)

(3). Demand Charge \$5.81 \$3,131.59 (3)

## (4). Energy Conservation (ECC)

kwh 252240 x 0.155 = ECC \$390.97 (4)

## (4a). Environmental charge (ECRC)

kwh 252240 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 252240 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 539 x 2.40 = CPC \$1,293.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,547.92 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 252240 x 2.632 = FCC \$6,638.96 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,225.00 (9)

## FPL AMOUNT

\$14,225.00 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$145.89 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$778.47 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,547.92

(13). FCC Amount Subject to City tax:

kwh 252240 x 0.739 % \$1,864.05

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$96.92

(15). FFC Amount (From Line C) \$778.47

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,325.48

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$1,032.55 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$16,181.91 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,060.46

Commercial Total Bill

\$17,242.37 G

REFUND

\$255.75

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
Customer Account #: 39242-15316

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Part 6 of 12  
Page 5 of 24

ENTER KWH 244800 FRANCHISE CODE 130 SERVICE TO DATE 9/12/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,651.18 (2)

(3). Demand Charge \$5.81 \$3,346.56 (3)

**(4). Energy Conservation (ECC)**

kwh 244800 x 0.155 = ECC \$379.44 (4)

**(4a). Environmental charge (ECRC)**

kwh 244800 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 244800 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,759.58 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 244800 x 2.632 = FCC \$6,443.14 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,240.84 (9)

**FPL AMOUNT**

\$14,240.84 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$146.05 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$779.34 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,759.58

(13). FCC Amount Subject to City tax:

kwh 244800 x 0.739 % \$1,809.07

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$98.53

(15). FFC Amount (From Line C) \$779.34

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,484.64

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,048.46 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,214.69 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00%

\$1,061.64

Commercial Total Bill

\$17,276.33 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
 Page 6 of 24

ENTER KWH 244800 FRANCHISE CODE 130 SERVICE TO DATE 9/12/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 550

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,651.18 (2)

(3). Demand Charge \$5.81 \$3,195.50 (3)

**(4). Energy Conservation (ECC)**

kwh 244800 x 0.155 =ECC \$379.44 (4)

**(4a). Environmental charge (ECRC)**

kwh 244800 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 244800 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 550 x 2.40 =CPC \$1,320.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,546.12 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 244800 x 2.632 =FCC \$6,443.14 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,027.38 (9)

**FPL AMOUNT**

\$14,027.38 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$143.86 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$767.66 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,546.12

**(13). FCC Amount Subject to City tax:**

kwh 244800 x 0.739 % \$1,809.07

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$96.34

(15). FFC Amount (From Line C) \$767.66

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$10,257.31

**Tax Rate: Multiply Line 16 by**

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$1,025.73 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$15,984.63 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00%

\$1,045.72

**Commercial Total Bill**

\$17,010.35 G

**REFUND**

\$265.98

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
 Page 7 of 24

ENTER KWH 268560 FRANCHISE CODE 130 SERVICE TO DATE 8/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,908.50 (2)

(3). Demand Charge \$5.81 \$3,346.56 (3)

**(4). Energy Conservation (ECC)**

kwh 268560 x 0.155 = ECC \$416.27 (4)

**(4a). Environmental charge (ECRC)**

kwh 268560 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 268560 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,053.73 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 268560 x 2.632 = FCC \$7,068.50 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$15,160.35 (9)

**FPL AMOUNT**

\$15,160.35 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$155.48 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$829.66 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$8,053.73

(13). FCC Amount Subject to City tax:

kwh 268560 x 0.739 % \$1,984.66

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$103.34

(15). FFC Amount (From Line C)

\$829.66

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$11,009.51

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,100.95 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$17,246.44 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,130.18

Commercial Total Bill

\$18,376.62 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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 Part 6 of 12  
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ENTER KWH 268560 FRANCHISE CODE 130 SERVICE TO DATE 8/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 550

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,908.50 (2)

(3). Demand Charge \$5.81 \$3,195.50 (3)

**(4). Energy Conservation (ECC)**

kwh 268560 x 0.155 = ECC \$416.27 (4)

**(4a). Environmental charge (ECRC)**

kwh 268560 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 268560 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 550 x 2.40 = CPC \$1,320.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,840.27 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 268560 x 2.632 = FCC \$7,068.50 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,946.89 (9)

**FPL AMOUNT**

\$14,946.89 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$153.30 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$817.98 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,840.27

(13). FCC Amount Subject to City tax:

kwh 268560 x 0.739 % \$1,984.66

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$101.16

(15). FFC Amount (From Line C) \$817.98

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,782.19

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,078.22 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,996.39 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00%

\$1,114.27

Commercial Total Bill

\$18,110.66 G

REFUND

\$265.96

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 6 of 12  
 Page 9 of 24

ENTER KWH 248880 FRANCHISE CODE 130 SERVICE TO DATE 7/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,695.37 (2)

(3). Demand Charge \$5.81 \$3,346.56 (3)

**(4). Energy Conservation (ECC)**

kwh 248880 x 0.155 = ECC \$385.76 (4)

**(4a). Environmental charge (ECRC)**

kwh 248880 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 248880 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,810.09 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 248880 x 2.632 = FCC \$6,550.52 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,398.73 (9)

**FPL AMOUNT**

\$14,398.73 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$147.67 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.417 % \$787.98 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,810.09

**(13). FCC Amount Subject to City tax:**

kwh 248880 x 0.739 % \$1,839.22

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$99.35

(15). FFC Amount (From Line C) \$787.98

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,574.76

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$1,057.48 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,391.86 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,073.41

**Commercial Total Bill**

\$17,465.27 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
 Page 10 of 24

ENTER KWH 248880 FRANCHISE CODE 130 SERVICE TO DATE 7/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 550

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,695.37 (2)

(3). Demand Charge \$5.81 \$3,195.50 (3)

**(4). Energy Conservation (ECC)**

kwh 248880 x 0.155 =ECC \$385.76 (4)

**(4a). Environmental charge (ECRC)**

kwh 248880 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 248880 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 550 x 2.40 =CPC \$1,320.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,596.63 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 248880 x 2.632 =FCC \$6,550.52 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,185.27 (9)

**FPL AMOUNT**

\$14,185.27 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$145.48 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$776.30 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,596.63

(13). FCC Amount Subject to City tax:

kwh 248880 x 0.739 % \$1,839.22

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$97.17

(15). FFC Amount (From Line C) \$776.30

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,347.44

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$1,034.74 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,141.79 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,057.49

Commercial Total Bill \$17,199.28 G

REFUND \$265.99

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 247200 FRANCHISE CODE 130 SERVICE TO DATE 6/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)  
 NON-FUEL ENERGY CHARGE  
 KWH Charge  
 (2). kwh @ cents 1.083 \$2,677.18 (2)  
 (3). Demand Charge \$5.81 \$3,346.56 (3)  
 (4). Energy Conservation (ECC)  
 kwh 247200 x 0.155 =ECC \$383.16 (4)  
 (4a). Environmental charge (ECRC)  
 kwh 247200 x 0 =ECRC \$0.00 (4a)  
 (5). Oil Backout Charge (OBC)  
 kwh 247200 x 0 =OBC \$0.00 (5)  
 (6). Capacity Payment Charge (CPC)  
 kw 576 x 2.40 =CPC \$1,382.40 (6)  
 (7). Addition of lines 2,3,4,4a,5, & 6 \$7,789.30 (7)  
 (8). FUEL COST CHARGE (FCC)  
 kwh 247200 x 2.632 =FCC \$6,506.30 (8)  
**ELECTRIC SERVICE AMOUNT**  
 (9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,333.72 (9)

**FPL AMOUNT**

\$14,333.72 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$147.01 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$784.42 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12  
 (12). Non-Fuel Energy Charge (Line 7) \$7,789.30  
 (13). FCC Amount Subject to City tax:  
 kwh 247200 x 0.739 % \$1,826.81  
 (14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$99.01  
 (15). FFC Amount (From Line C) \$784.42  
 (16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,537.66  
 Tax Rate: Multiply Line 16 by  
10.0% Straight OR  
of 1st \$0 \$0  
of next \$0 \$0  
of excess \$0 \$0  
\$0 \$1,053.77 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,318.92 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, &amp; C x rate

7.00%

\$1,068.56

Commercial Total Bill

\$17,387.48 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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ENTER KWH 247200 FRANCHISE CODE 130 SERVICE TO DATE 6/13/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 550

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,677.18 (2)

(3). Demand Charge \$5.81 \$3,195.50 (3)

**(4). Energy Conservation (ECC)**

kwh 247200 x 0.155 =ECC \$383.16 (4)

**(4a). Environmental charge (ECRC)**

kwh 247200 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 247200 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 550 x 2.40 =CPC \$1,320.00 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$7,575.84 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 247200 x 2.632 =FCC \$6,506.30 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,120.26 (9)

**FPL AMOUNT**

\$14,120.26 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$144.82 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$772.74 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,575.84

(13). FCC Amount Subject to City tax:

kwh 247200 x 0.739 % \$1,826.81

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$96.82

(15). FFC Amount (From Line C)

\$772.74

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$10,310.33

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,031.03 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$16,068.85 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,052.65

Commercial Total Bill

\$17,121.50 G

**REFUND**

\$265.98

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 230400 FRANCHISE CODE 130 SERVICE TO DATE 5/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,495.23 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

## (4). Energy Conservation (ECC)

kwh 230400 x 0.155 = ECC \$357.12 (4)

## (4a). Environmental charge (ECRC)

kwh 230400 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 230400 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 552 x 2.40 = CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,384.27 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 230400 x 2.632 = FCC \$6,064.13 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,486.52 (9)

## FPL AMOUNT

\$13,486.52 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$138.32 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$738.06 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,384.27

(13). FCC Amount Subject to City tax:

kwh 230400 x 0.739 % \$1,702.66

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$93.59

(15). FFC Amount (From Line C) \$738.06

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,956.70

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$995.67 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$15,358.57 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,005.40

## Commercial Total Bill

\$16,363.97 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

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ENTER KWH 230400 FRANCHISE CODE 130 SERVICE TO DATE 5/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 527

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,495.23 (2)

(3). Demand Charge \$5.81 \$3,061.87 (3)

## (4). Energy Conservation (ECC)

kwh 230400 x 0.155 = ECC \$357.12 (4)

## (4a). Environmental charge (ECRC)

kwh 230400 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 230400 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 527 x 2.40 = CPC \$1,264.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,179.02 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 230400 x 2.632 = FCC \$6,064.13 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,281.27 (9)

## FPL AMOUNT

\$13,281.27 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A) x GRT Rate = 1.0256 \$136.21 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.417 % \$726.82 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,179.02

(13). FCC Amount Subject to City tax:

kwh 230400 x 0.739 % \$1,702.66

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$91.48

(15). FFC Amount (From Line C) \$726.82

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,738.10

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$973.81 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$15,118.11 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no  
7.00% \$990.10

Commercial Total Bill

\$16,108.21 G

REFUND \$255.76

Customer Name: Target - Boytonbeach  
Customer Account #: 39242-15316

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 6 of 12  
Page 15 of 24

BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT**

**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,495.23 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

(4). Energy Conservation (ECC)  
kwh 230400 x 0.155 =ECC \$357.12 (4)

(4a). Environmental charge (ECRC)  
kwh 230400 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
kwh 230400 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
kw 540 x 2.40 =CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,285.75 (7)

(8). FUEL COST CHARGE (FCC)  
kwh 230400 x 2.632 =FCC \$6,064.13 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,388.00 (9)

**FPL AMOUNT**

\$13,388.00 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.31 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$755.12 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,285.75

(13). FCC Amount Subject to City tax:  
kwh 230400 x 0.739 % \$1,702.66

(14). Subtotal: Additional Lines (line 11,12,& 13)  
Multiplied by GRT Rate of 1.0256 \$92.58

(15). FFC Amount (From Line C) \$755.12

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,874.23

Tax Rate: Multiply Line 16 by  
10.0% Straight OR

of 1st \$0 \$0  
of next \$0 \$0  
of excess \$0

\$0 \$987.42 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,267.85 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$999.63

**Commercial Total Bill**

\$16,267.48 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
 Page 16 of 24

ENTER KWH 230400 FRANCHISE CODE 130 SERVICE TO DATE 4/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 516

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,495.23 (2)

(3). Demand Charge \$5.81 \$2,997.96 (3)

**(4). Energy Conservation (ECC)**

kwh 230400 x 0.155 =ECC \$357.12 (4)

**(4a). Environmental charge (ECRC)**

kwh 230400 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 230400 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 516 x 2.40 =CPC \$1,238.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,088.71 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 230400 x 2.632 =FCC \$6,064.13 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,190.96 (9)

**FPL AMOUNT**

\$13,190.96 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$135.29 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$744.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,088.71

(13). FCC Amount Subject to City tax:

kwh 230400 x 0.739 % \$1,702.66

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$90.56

(15). FFC Amount (From Line C) \$744.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,664.05

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$966.41 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,036.66 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$984.92

**Commercial Total Bill**

\$16,021.58 G

**REFUND**

\$245.90

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 194400 FRANCHISE CODE 130 SERVICE TO DATE 3/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 516

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.165 \$2,264.76 (2)

(3). Demand Charge \$6.25 \$3,225.00 (3)

(4). Energy Conservation (ECC)  
 kwh 194400 x 0.155 = ECC \$301.32 (4)

(4a). Environmental charge (ECRC)  
 kwh 194400 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 194400 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 516 x 2.40 = CPC \$1,238.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,029.48 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 194400 x 2.862 = FCC \$5,563.73 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,634.21 (9)

FPL AMOUNT \$12,634.21 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.58 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$712.60 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,029.48

(13). FCC Amount Subject to City tax:  
 kwh 194400 x 0.739 % \$1,436.62

(14). Subtotal: Additional Lines (line 11,12,& 13) \$87.25

Multiplied by GRT Rate of 1.0256 \$712.60

(15). FFC Amount (From Line C) \$712.60

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,306.95

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$930.70 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,407.09 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00% \$943.35

Commercial Total Bill \$15,350.44 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
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ENTER KWH 194400 FRANCHISE CODE 130 SERVICE TO DATE 3/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 493

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,264.76 (2)

(3). Demand Charge \$6.25 \$3,081.25 (3)

## (4). Energy Conservation (ECC)

kwh 194400 x 0.155 = ECC \$301.32 (4)

## (4a). Environmental charge (ECRC)

kwh 194400 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 194400 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 493 x 2.40 = CPC \$1,183.20 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$6,830.53 (7)

kwh 194400 x 2.862 = FCC \$5,563.73 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,435.26 (9)

## FPL AMOUNT

\$12,435.26 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$127.54 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$701.38 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,830.53

## (13). FCC Amount Subject to City tax:

kwh 194400 x 0.739 % \$1,436.62

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$85.21

## (15). FFC Amount (From Line C)

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$701.38

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$909.47 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$14,173.65 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$928.49

## Commercial Total Bill

\$15,102.14 G

## REFUND

\$248.30

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 212400 FRANCHISE CODE 130 SERVICE TO DATE 2/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT  
 CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)  
 NON-FUEL ENERGY CHARGE  
 KWH Charge  
 (2). kwh @ cents 1.165 \$2,474.46 (2)  
 (3). Demand Charge \$6.25 \$3,000.00 (3)  
 (4). Energy Conservation (ECC)  
 kwh 212400 x 0.155 =ECC \$329.22 (4)  
 (4a). Environmental charge (ECRC)  
 kwh 212400 x 0 =ECRC \$0.00 (4a)  
 (5). Oil Backout Charge (OBC)  
 kwh 212400 x 0 =OBC \$0.00 (5)  
 (6). Capacity Payment Charge (CPC)  
 kw 480 x 2.40 =CPC \$1,152.00 (6)  
 (7). Addition of lines 2,3,4,4a,5, & 6 \$6,955.68 (7)  
 (8). FUEL COST CHARGE (FCC)  
 kwh 212400 x 2.862 =FCC \$6,078.89 (8)  
 ELECTRIC SERVICE AMOUNT  
 (9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,075.57 (9)

FPL AMOUNT \$13,075.57 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.10 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$737.50 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00  
 (12). Non-Fuel Energy Charge (Line 7) \$6,955.68  
 (13). FCC Amount Subject to City tax:  
 kwh 212400 x 0.739 % \$1,569.64  
 (14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$87.86  
 (15). FFC Amount (From Line C) \$737.50  
 (16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,391.68  
 Tax Rate: Multiply Line 16 by  
10.0% Straight OR  
of 1st \$0 \$0  
of next \$0 \$0  
of excess \$0 \$0  
\$0 \$939.17 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,886.34 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax  
 Optional Sales Tax (yes or no) no  
 Addition of lines A, B, & C x rate 7.00% \$976.30

Commercial Total Bill \$15,862.64 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 212400 FRANCHISE CODE 130 SERVICE TO DATE 2/14/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 458

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,474.46 (2)

(3). Demand Charge \$6.25 \$2,862.60 (3)

(4). Energy Conservation (ECC)

kwh 212400 x 0.155 =ECC \$329.22 (4)

**(4a). Environmental charge (ECRC**

kwh 212400 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 212400 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 458 x 2.40 =CPC \$1,099.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,765.38 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 212400 x 2.862 =FCC \$6,078.89 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,885.27 (9)

**FPL AMOUNT**

\$12,885.27 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.15 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$726.76 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,765.38

**(13). FCC Amount Subject to City tax:**

kwh 212400 x 0.739 % \$1,569.64

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$85.90

**(15). FFC Amount (From Line C)**

\$726.76

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,188.68

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$918.87 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,663.05 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$962.09

**Commercial Total Bill**

\$15,625.14 G

**REFUND**

\$237.50

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 226320 FRANCHISE CODE 130 SERVICE TO DATE 1/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,636.63 (2)

(3). Demand Charge \$6.25 \$3,600.00 (3)

## (4). Energy Conservation (ECC)

kwh 226320 x 0.155 = ECC \$350.80 (4)

## (4a). Environmental charge (ECRC)

kwh 226320 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 226320 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 576 x 2.40 = CPC \$1,382.40 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,969.83 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 226320 x 2.862 = FCC \$6,477.28 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,488.11 (9)

## FPL AMOUNT

\$14,488.11 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$148.59 B

**ISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$817.17 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,969.83

(13). FCC Amount Subject to City tax:

kwh 226320 x 0.739 % \$1,672.50

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$99.31

(15). FFC Amount (From Line C) \$817.17

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,599.81

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$1,059.98 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,513.85 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A, B, & C x rate 7.00% \$1,081.77

Commercial Total Bill

\$17,595.62 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 226320 FRANCHISE CODE 130 SERVICE TO DATE 1/15/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 550

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,636.63 (2)

(3). Demand Charge \$6.25 \$3,437.50 (3)

**(4). Energy Conservation (ECC)**

kwh 226320 x 0.155 =ECC \$350.80 (4)

**(4a). Environmental charge (ECRC)**

kwh 226320 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 226320 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 550 x 2.40 =CPC \$1,320.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,744.93 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 226320 x 2.862 =FCC \$6,477.28 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,263.21 (9)

**FPL AMOUNT**

\$14,263.21 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$146.28 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$804.48 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,744.93

**(13). FCC Amount Subject to City tax:**

kwh 226320 x 0.739 % \$1,672.50

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplying by GRT Rate of 1.0256 \$97.01

(15). FFC Amount (From Line C) \$804.48

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,359.92

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,035.99 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,249.96 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,064.98

Commercial Total Bill

\$17,314.94 G

REFUND

\$280.68

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boytonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 6 of 12  
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ENTER KWH 236640 FRANCHISE CODE 130 SERVICE TO DATE 12/12/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 564

## A. ELECTRIC SERVICE AMOUNT:

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
NON-FUEL ENERGY CHARGE			
KWH Charge			
(2). kwh @ cents	<u>1.165</u>	<u>\$2,756.86</u>	(2)
(3). Demand Charge	<u>\$6.25</u>	<u>\$3,525.00</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>236640</u> x <u>0.156</u> = ECC		<u>\$369.16</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>236640</u> x <u>0.007</u> = ECRC		<u>\$16.56</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>236640</u> x <u>0</u> = OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>564</u> x <u>1.87</u> = CPC		<u>\$1,054.68</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$7,722.26</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>236640</u> x <u>3.037</u> = FCC		<u>\$7,186.76</u>	(8)
ELECTRIC SERVICE AMOUNT			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$14,950.02</u>	(9)

## FPL AMOUNT

\$14,950.02 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$153.33 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$843.22 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$7,722.26</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>236640</u> x <u>0.739 %</u>	<u>\$1,748.77</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$97.56</u>	
(15). FFC Amount (From Line C)	<u>\$843.22</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15	<u>\$10,452.81</u>	
Tax Rate: Multiply Line 16 by		
<u>10.0%</u> Straight OR		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$1,045.28</u> D

## E. TOTAL BILL:

Addition of Lines A, B, C, & D \$16,991.85 E

(Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$1,116.26

Commercial Total Bill

\$18,108.11 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Boyntonbeach  
 Customer Account #: 39242-15316

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

Document No. RM-3

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ENTER KWH 236640 FRANCHISE CODE 130 SERVICE TO DATE 12/12/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 539

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,756.86 (2)

(3). Demand Charge \$6.25 \$3,368.75 (3)

(4). Energy Conservation (ECC)

kwh 236640 x 0.156 = ECC \$369.16 (4)

(4a). Environmental charge (ECRC)

kwh 236640 x 0.007 = ECRC \$16.56 (4a)

(5). Oil Backout Charge (OBC)

kwh 236640 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 539 x 1.87 = CPC \$1,007.93 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,519.26 (7)

(8). FUEL COST CHARGE (FCC)

kwh 236640 x 3.037 = FCC \$7,186.76 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,747.02 (9)

**FPL AMOUNT**

\$14,747.02 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$151.25 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.583 % \$831.77 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,519.26

(13). FCC Amount Subject to City tax:

kwh 236640 x 0.739 % \$1,748.77

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$95.47

(15). FFC Amount (From Line C) \$831.77

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,236.27

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,023.63 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,753.67 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,101.10

Commercial Total Bill

\$17,854.77 G

REFUND \$253.34

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 205200 FRANCHISE CODE 1060 SERVICE TO DATE 11/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 528

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,222.32 (2)

(3). Demand Charge \$5.81 \$3,067.68 (3)

**(4). Energy Conservation (ECC)**

kwh 205200 x 0.155 = ECC \$318.06 (4)

**(4a). Environmental charge (ECRC)**

kwh 205200 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 205200 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 528 x 2.40 = CPC \$1,267.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,875.26 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 205200 x 2.632 = FCC \$5,400.86 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,314.24 (9)

**FPL AMOUNT**

\$12,314.24 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$126.29 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,875.26

**(13). FCC Amount Subject to City tax:**

kwh 205200 x 0.739 % \$1,516.43

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$86.46

(15). FFC Amount (From Line C) \$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$8,516.27

**0.0% Straight OR**

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$12,440.53 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$870.84

**Commercial Total Bill**

\$13,311.37 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Part 7 of 12  
 Page 2 of 24

ENTER KWH 205200 FRANCHISE CODE 1060 SERVICE TO DATE 11/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 505

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,222.32 (2)

(3). Demand Charge \$5.81 \$2,934.05 (3)

**(4). Energy Conservation (ECC)**

kwh 205200 x 0.155 = ECC \$318.06 (4)

**(4a). Environmental charge (ECRC)**

kwh 205200 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 205200 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 505 x 2.40 = CPC \$1,212.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$6,686.43 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 205200 x 2.632 = FCC \$5,400.86 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,125.41 (9)

**FPL AMOUNT**

\$12,125.41 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.36 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,686.43

(13). FCC Amount Subject to City tax:  
 kwh 205200 x 0.739 % \$1,516.43

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$84.52

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,325.50

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,249.77 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00%

\$857.48

**Commercial Total Bill**

\$13,107.25 G

**REFUND**

\$204.12

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Page 3 of 24

ENTER KWH 223560 FRANCHISE CODE 1060 SERVICE TO DATE 10/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,421.15 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

## (4). Energy Conservation (ECC)

kwh 223560 x 0.155 = ECC \$346.52 (4)

## (4a). Environmental charge (ECRC)

kwh 223560 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 223560 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 600 x 2.40 = CPC \$1,440.00 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$7,693.67 (7)

kwh 223560 x 2.632 = FCC \$5,884.10 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,615.89 (9)

## FPL AMOUNT

\$13,615.89 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$139.64 B

**C. FRANCHISE FEE CLAUSE (FFC)**

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

## (11). Customer Charge From (Line 1)

\$38.12

## (12). Non-Fuel Energy Charge (Line 7)

\$7,693.67

## (13). FCC Amount Subject to City tax:

kwh 223560 x 0.739 % \$1,652.11

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$96.24

## (15). FFC Amount (From Line C)

\$0.00

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,480.14

## Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0

\$0.00

D

**E. TOTAL BILL**

## Addition of Lines A, B, C, &amp; D

\$13,755.53 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$962.89

## Commercial Total Bill

\$14,718.42

G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 223560 FRANCHISE CODE 1060 SERVICE TO DATE 10/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 574

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,421.15 (2)

(3). Demand Charge \$5.81 \$3,334.94 (3)

**(4). Energy Conservation (ECC)**

kwh 223560 x 0.155 =ECC \$346.52 (4)

**(4a). Environmental charge (ECRC)**

kwh 223560 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 223560 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 574 x 2.40 =CPC \$1,377.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,480.21 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 223560 x 2.632 =FCC \$5,884.10 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,402.43 (9)

**FPL AMOUNT**

\$13,402.43 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.46 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,480.21

(13). FCC Amount Subject to City tax:

kwh 223560 x 0.739 % \$1,652.11

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$94.05

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,264.49

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,539.89 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$947.79

Commercial Total Bill

\$14,487.68 G

REFUND

\$230.74

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 264720 FRANCHISE CODE 1060 SERVICE TO DATE 9/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,866.92 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

**(4). Energy Conservation (ECC)**

kwh 264720 x 0.155 = ECC \$410.32 (4)

**(4a). Environmental charge (ECRC)**

kwh 264720 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 264720 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$7,710.64 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 264720 x 2.632 = FCC \$6,967.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,716.19 (9)

**FPL AMOUNT**

\$14,716.19 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$150.93 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$38.12

**(12). Non-Fuel Energy Charge (Line 7)**

\$7,710.64

**(13). FCC Amount Subject to City tax:**

kwh 264720 x 0.739 % \$1,956.28

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$99.53

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,804.57

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,867.12 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,040.70

**Commercial Total Bill**

\$15,907.82 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 264720 FRANCHISE CODE 1060 SERVICE TO DATE 9/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 517

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,866.92 (2)

(3). Demand Charge \$5.81 \$3,003.77 (3)

**(4). Energy Conservation (ECC)**

kwh 264720 x 0.155 = ECC \$410.32 (4)

**(4a). Environmental charge (ECRC)**

kwh 264720 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 264720 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 517 x 2.40 = CPC \$1,240.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,521.81 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 264720 x 2.632 = FCC \$6,967.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,527.36 (9)

**FPL AMOUNT**

\$14,527.36 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$148.99 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,521.81

**(13). FCC Amount Subject to City tax:**

kwh 264720 x 0.739 % \$1,956.28

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$97.60

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,613.81

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL:**

Addition of Lines A, B, C, & D \$14,676.35 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$1,027.34

**Commercial Total Bill**

\$15,703.69 G

**REFUND**

\$204.13

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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ENTER KWH 244680 FRANCHISE CODE 1060 SERVICE TO DATE 8/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,649.88 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

**(4). Energy Conservation (ECC)**

kwh 244680 x 0.155 = ECC \$379.25 (4)

**(4a). Environmental charge (ECRC)**

kwh 244680 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 244680 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,462.53 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 244680 x 2.632 = FCC \$6,439.98 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,940.63 (9)

**FPL AMOUNT**

\$13,940.63 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$142.98 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,462.53

**(13). FCC Amount Subject to City tax:**

kwh 244680 x 0.739 % \$1,808.19

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$95.47

**(15). FFC Amount (From Line C)**

\$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,404.31

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,083.61 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$985.85

**Commercial Total Bill**

\$15,069.46 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
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ENTER KWH 244680 FRANCHISE CODE 1060 SERVICE TO DATE 8/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 517

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)  
**NON-FUEL ENERGY CHARGE**

**KWH Charge**

(2). kwh @ cents 1.083 \$2,649.88 (2)

(3). Demand Charge \$5.81 \$3,003.77 (3)

(4). Energy Conservation (ECC)

kwh 244680 x 0.155 =ECC \$379.25 (4)

(4a). Environmental charge (ECRC)

kwh 244680 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 244680 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 517 x 2.40 =CPC \$1,240.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,273.70 (7)

(8). FUEL COST CHARGE (FCC)

kwh 244680 x 2.632 =FCC \$6,439.98 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,751.80 (9)

**FPL AMOUNT**

\$13,751.80 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$141.04 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,273.70

(13). FCC Amount Subject to City tax:

kwh 244680 x 0.739 % \$1,808.19

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$93.53

(15). FFC Amount (From Line C)

\$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$9,213.54

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0

\$0.00

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,892.84

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$972.50

Commercial Total Bill

\$14,865.34

G

REFUND

\$204.12



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
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ENTER KWH 241200 FRANCHISE CODE 1060 SERVICE TO DATE 7/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 564

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,612.20 (2)

(3). Demand Charge \$5.81 \$3,276.84 (3)

**(4). Energy Conservation (ECC)**

kwh 241200 x 0.155 = ECC \$373.86 (4)

**(4a). Environmental charge (ECRC)**

kwh 241200 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 241200 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 564 x 2.40 = CPC \$1,353.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,616.50 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 241200 x 2.632 = FCC \$6,348.38 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,003.00 (9)

**FPL AMOUNT**

\$14,003.00 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$143.61 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,616.50

(13). FCC Amount Subject to City tax:

kwh 241200 x 0.739 % \$1,782.47

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$96.79

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,533.88

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,146.61 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$990.26

Commercial Total Bill

\$15,136.87 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Page 10 of 24

ENTER KWH 241200 FRANCHISE CODE 1060 SERVICE TO DATE 7/24/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 540

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,612.20 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

## (4). Energy Conservation (ECC)

kwh 241200 x 0.155 =ECC \$373.86 (4)

## (4a). Environmental charge (ECRC)

kwh 241200 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 241200 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 540 x 2.40 =CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,419.46 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 241200 x 2.632 =FCC \$6,348.38 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,805.96 (9)

## FPL AMOUNT

\$13,805.96 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$141.59 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,419.46

(13). FCC Amount Subject to City tax:

kwh 241200 x 0.739 % \$1,782.47

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$94.77

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,334.82

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,947.55 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$976.33

Commercial Total Bill

\$14,923.88 G

REFUND

\$212.99

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 7 of 12  
 Page 11 of 24

ENTER KWH 254640 FRANCHISE CODE 1060 SERVICE TO DATE 6/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,757.75 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

**(4). Energy Conservation (ECC)**

kwh 254640 x 0.155 = ECC \$394.69 (4)

**(4a). Environmental charge (ECRC)**

kwh 254640 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 254640 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,585.84 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 254640 x 2.632 = FCC \$6,702.12 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,326.08 (9)

**FPL AMOUNT**

\$14,326.08 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$146.93 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,585.84

**(13). FCC Amount Subject to City tax:**

kwh 254640 x 0.739 % \$1,881.79

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$97.49

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$0.00

Tax Rate: Multiply Line 16 by \$9,603.24

**0.0% Straight OR**

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,473.01 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,013.11

**Commercial Total Bill**

\$15,486.12 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton

Customer Account #: 36908-36659

Commercial GSLD-1

## BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

Document No. RM-3

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ENTER KWH 254640 FRANCHISE CODE 1060 SERVICE TO DATE 6/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 517

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,757.75 (2)(3). Demand Charge \$5.81 \$3,003.77 (3)

## (4). Energy Conservation (ECC)

kwh 254640 x 0.155 =ECC \$394.69 (4)

## (4a). Environmental charge (ECRC)

kwh 254640 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 254640 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 517 x 2.40 =CPC \$1,240.80 (6)(7). Addition of lines 2,3,4,4a,5, & 6 \$7,397.01 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 254640 x 2.632 =FCC \$6,702.12 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$14,137.25 (9)

## FPL AMOUNT

\$14,137.25 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$144.99 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12(12). Non-Fuel Energy Charge (Line 7) \$7,397.01

## (13). FCC Amount Subject to City tax:

kwh 254640 x 0.739 % \$1,881.79

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$95.55(15). FFC Amount (From Line C) \$0.00(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,412.47

Tax Rate: Multiply Line 16 by

0.0% Straight OR\_\_\_\_\_ of 1st \$0 \$0\_\_\_\_\_ of next \$0 \$0\_\_\_\_\_ of excess \$0 \$0\$0 \$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, &amp; D

\$14,282.24 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, &amp; C x rate

7.00%\$999.76

Commercial Total Bill

\$15,282.00 G

REFUND

\$204.12

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 7 of 12  
 Page 13 of 24

ENTER KWH 225480 FRANCHISE CODE 1060 SERVICE TO DATE 5/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,441.95 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

**(4). Energy Conservation (ECC)**

kwh 225480 x 0.155 = ECC \$349.49 (4)

**(4a). Environmental charge (ECRC)**

kwh 225480 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 225480 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,224.84 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 225480 x 2.632 = FCC \$5,934.63 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,197.59 (9)

**FPL AMOUNT**

\$13,197.59 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$135.35 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,224.84

**(13). FCC Amount Subject to City tax:**

kwh 225480 x 0.739 % \$1,666.30

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplying by GRT Rate of 1.0256 \$91.58

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,020.84

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,332.94 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$933.31

**Commercial Total Bill**

\$14,266.25 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
 Page 14 of 24

ENTER KWH 225480 FRANCHISE CODE 1060 SERVICE TO DATE 5/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 517

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,441.95 (2)

(3). Demand Charge \$5.81 \$3,003.77 (3)

**(4). Energy Conservation (ECC)**

kwh 225480 x 0.155 = ECC \$349.49 (4)

**(4a). Environmental charge (ECRC)**

kwh 225480 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 225480 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 517 x 2.40 = CPC \$1,240.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,036.01 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 225480 x 2.632 = FCC \$5,934.63 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,008.76 (9)

**FPL AMOUNT**

\$13,008.76 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$133.42 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,036.01

(13). FCC Amount Subject to City tax:

kwh 225480 x 0.739 % \$1,666.30

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$89.64

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,830.07

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,142.18 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$919.95

**Commercial Total Bill**

\$14,062.13 G

**REFUND**

\$204.12

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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 Part 7 of 12  
 Page 15 of 24

ENTER KWH 207480 FRANCHISE CODE 1060 SERVICE TO DATE 4/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,247.01 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 207480 x 0.155 = ECC \$321.59 (4)

**(4a). Environmental charge (ECRC)**

kwh 207480 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 207480 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,509.40 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 207480 x 2.632 = FCC \$5,460.87 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,008.39 (9)

**FPL AMOUNT**

\$12,008.39 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$123.16 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,509.40

**(13). FCC Amount Subject to City tax:**

kwh 207480 x 0.739 % \$1,533.28

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$82.88

(15). FFC Amount (From Line C) \$0.00

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,163.68

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,131.55 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$849.21

**Commercial Total Bill**

\$12,980.76 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
 Page 16 of 24

ENTER KWH 207480 FRANCHISE CODE 1060 SERVICE TO DATE 4/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 459

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,247.01 (2)

(3). Demand Charge \$5.81 \$2,666.79 (3)

**(4). Energy Conservation (ECC)**

kwh 207480 x 0.155 =ECC \$321.59 (4)

**(4a). Environmental charge (ECRC)**

kwh 207480 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 207480 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 459 x 2.40 =CPC \$1,101.60 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,336.99 (7)

kwh 207480 x 2.632 =FCC \$5,460.87 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,835.98 (9)

**FPL AMOUNT**

\$11,835.98 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$121.39 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,336.99

(13). FCC Amount Subject to City tax:

kwh 207480 x 0.739 % \$1,533.28

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$81.11

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,989.50

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$11,957.37 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00%

\$837.02

Commercial Total Bill

\$12,794.39 G

REFUND

\$186.37

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
 Page 17 of 24

ENTER KWH 190920 FRANCHISE CODE 1060 SERVICE TO DATE 3/26/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,224.22 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

(4). Energy Conservation (ECC)  
 kwh 190920 x 0.155 = ECC \$295.93 (4)

(4a). Environmental charge (ECRC)  
 kwh 190920 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 190920 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$6,672.15 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 190920 x 2.862 = FCC \$5,464.13 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,177.28 (9)

**FPL AMOUNT**

\$12,177.28 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.89 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,672.15

(13). FCC Amount Subject to City tax:  
 kwh 190920 x 0.739 % \$1,410.90

(14). Subtotal: Additional Lines (line 11, 12, & 13)  
 Multiplied by GRT Rate of 1.0256 \$83.32

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,207.37

Tax Rate: Multiply Line 16 by

0.0% Straight OR  
 of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,302.17 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00% \$861.15

**Commercial Total Bill**

\$13,163.32 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
 Page 18 of 24

ENTER KWH 190920 FRANCHISE CODE 1060 SERVICE TO DATE 3/26/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 459

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,224.22 (2)

(3). Demand Charge \$6.25 \$2,868.75 (3)

(4). Energy Conservation (ECC)  
 kwh 190920 x 0.155 =ECC \$295.93 (4)

(4a). Environmental charge (ECRC)  
 kwh 190920 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 190920 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 459 x 2.40 =CPC \$1,101.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,490.50 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 190920 x 2.862 =FCC \$5,464.13 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,995.63 (9)

**FPL AMOUNT**

\$11,995.63 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$123.03 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,490.50

(13). FCC Amount Subject to City tax:  
 kwh 190920 x 0.739 % \$1,410.90

(14). Subtotal: Additional Lines (line 11,12,& 13)  
 Multiplied by GRT Rate of 1.0256 \$81.46

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,023.86

Tax Rate: Multiply Line 16 by

0.0% Straight OR  
 \_\_\_\_\_ of 1st \$0 \$0  
 \_\_\_\_\_ of next \$0 \$0  
 \_\_\_\_\_ of excess \$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,118.66 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$848.31

Commercial Total Bill

\$12,966.97 G

REFUND

\$196.35

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 7 of 12  
 Page 19 of 24

ENTER KWH 189720 FRANCHISE CODE 1060 SERVICE TO DATE 2/25/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT**  
**CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents	<u>1.165</u>	<u>\$2,210.24</u>	(2)
(3). Demand Charge	<u>\$6.25</u>	<u>\$3,000.00</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>189720</u> x <u>0.155</u> =ECC		<u>\$294.07</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>189720</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>189720</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>480</u> x <u>2.40</u> =CPC		<u>\$1,152.00</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$6,656.31</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>189720</u> x <u>2.862</u> =FCC		<u>\$5,429.79</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$12,127.10</u>	(9)

## FPL AMOUNT

\$12,127.10 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.38 B

**C. FRANCHISE FEE CLAUSE (FFC)**  
 (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$6,656.31</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>189720</u> x <u>0.739 %</u>	<u>\$1,402.03</u>	
(14). Subtotal: Additional Lines (line 11, 12, & 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$83.07</u>	
(15). FFC Amount (From Line C)	<u>\$0.00</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14 & 15	<u>\$8,182.41</u>	
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
_____ of 1st	<u>\$0</u>	<u>\$0</u>
_____ of next	<u>\$0</u>	<u>\$0</u>
_____ of excess	<u>\$0</u>	<u>\$0.00</u>

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$12,251.48 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$857.60

## Commercial Total Bill

\$13,109.08 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 7 of 12  
 Page 20 of 24

ENTER KWH 189720 FRANCHISE CODE 1060 SERVICE TO DATE 2/25/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 459

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1) Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2) kwh @ cents 1.165 \$2,210.24 (2)

(3) Demand Charge \$6.25 \$2,868.75 (3)

**(4) Energy Conservation (ECC)**

kwh 189720 x 0.155 = ECC \$294.07 (4)

**(4a) Environmental charge (ECRC)**

kwh 189720 x 0 = ECRC \$0.00 (4a)

**(5) Oil Backout Charge (OBC)**

kwh 189720 x 0 = OBC \$0.00 (5)

**(6) Capacity Payment Charge (CPC)**

kw 459 x 2.40 = CPC \$1,101.60 (6)

**(7) Addition of lines 2,3,4,4a,5, & 6**

(8) FUEL COST CHARGE (FCC) \$6,474.66 (7)

kwh 189720 x 2.862 = FCC \$5,429.79 (8)

**ELECTRIC SERVICE AMOUNT**

(9) Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,945.45 (9)

**FPL AMOUNT**

\$11,945.45 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$122.51 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

**D. UTILITY TAX**

(11) Customer Charge From (Line 1) \$41.00

(12) Non-Fuel Energy Charge (Line 7) \$6,474.66

(13) FCC Amount Subject to City tax:

kwh 189720 x 0.739 % \$1,402.03

(14) Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$81.20

(15) FFC Amount (From Line C) \$0.00

(16) Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,998.89

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,067.96 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$844.76

Commercial Total Bill

\$12,912.72 G

REFUND

\$196.36

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 200760 FRANCHISE CODE 1060 SERVICE TO DATE 1/25/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 516

### A. ELECTRIC SERVICE AMOUNT CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

### NON-FUEL ENERGY CHARGE

#### KWH Charge

(2). kwh @ cents 1.165 \$2,338.85 (2)

(3). Demand Charge \$6.25 \$3,225.00 (3)

#### (4). Energy Conservation (ECC)

kwh 200760 x 0.155 =ECC \$311.18 (4)

#### (4a). Environmental charge (ECRC)

kwh 200760 x 0 =ECRC \$0.00 (4a)

#### (5). Oil Backout Charge (OBC)

kwh 200760 x 0 =OBC \$0.00 (5)

#### (6). Capacity Payment Charge (CPC)

kw 516 x 2.40 =CPC \$1,238.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,113.43 (7)

#### (8). FUEL COST CHARGE (FCC)

kwh 200760 x 2.862 =FCC \$5,745.75 (8)

### ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,900.18 (9)

### FPL AMOUNT

\$12,900.18 A

### B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.30 B

### C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

### D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,113.43

(13). FCC Amount Subject to City tax:

kwh 200760 x 0.739 % \$1,483.62

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$88.59

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,726.64

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$0.00 D

### E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,032.48 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$912.27

Commercial Total Bill

\$13,944.75 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 200760 FRANCHISE CODE 1060 SERVICE TO DATE 1/25/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 494

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,338.85 (2)

(3). Demand Charge \$6.25 \$3,087.50 (3)

## (4). Energy Conservation (ECC)

kwh 200760 x 0.155 = ECC \$311.18 (4)

## (4a). Environmental charge (ECRC)

kwh 200760 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 200760 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 494 x 2.40 = CPC \$1,185.60 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

\$6,923.13 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 200760 x 2.862 = FCC \$5,745.75 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,709.88 (9)

## FPL AMOUNT

\$12,709.88 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$130.35 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)

\$41.00

(12). Non-Fuel Energy Charge (Line 7)

\$6,923.13

(13). FCC Amount Subject to City tax:

kwh 200760 x 0.739 % \$1,483.62

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$86.64

(15). FFC Amount (From Line C)

\$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$8,534.39

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$12,840.23 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$898.82

Commercial Total Bill

\$13,739.05 G

REFUND

\$205.70

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 221040 FRANCHISE CODE 1060 SERVICE TO DATE 12/21/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 516

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,575.12 (2)

(3). Demand Charge \$6.25 \$3,225.00 (3)

## (4). Energy Conservation (ECC)

kwh 221040 x 0.156 = ECC \$344.82 (4)

## (4a). Environmental charge (ECRC)

kwh 221040 x 0.007 = ECRC \$15.47 (4a)

## (5). Oil Backout Charge (OBC)

kwh 221040 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 516 x 1.87 = CPC \$964.92 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,125.33 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 221040 x 3.037 = FCC \$6,712.98 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,879.31 (9)

## FPL AMOUNT

\$13,879.31 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$142.35 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,125.33

(13). FCC Amount Subject to City tax:

kwh 221040 x 0.739 % \$1,633.49

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$90.25

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,890.07

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$14,021.66 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$981.52

## Commercial Total Bill

\$15,003.18 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Bradenton  
 Customer Account #: 36908-36659

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 7 of 12  
 Page 24 of 24

ENTER KWH 221040 FRANCHISE CODE 1060 SERVICE TO DATE 12/21/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 494

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,575.12 (2)

(3). Demand Charge \$6.25 \$3,087.50 (3)

## (4). Energy Conservation (ECC)

kwh 221040 x 0.156 = ECC \$344.82 (4)

## (4a). Environmental charge (ECRC)

kwh 221040 x 0.007 = ECRC \$15.47 (4a)

## (5). Oil Backout Charge (OBC)

kwh 221040 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 494 x 1.87 = CPC \$923.78 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,946.69 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 221040 x 3.037 = FCC \$6,712.98 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,700.67 (9)

## FPL AMOUNT

\$13,700.67 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$140.51 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 0.000 % \$0.00 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,946.69

(13). FCC Amount Subject to City tax:

kwh 221040 x 0.739 % \$1,633.49

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$88.42

(15). FFC Amount (From Line C) \$0.00

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$8,709.60

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,841.18 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$968.88

Commercial Total Bill

\$14,810.06 G

REFUND

\$193.12

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
 Page 1 of 24

ENTER KWH 210840 FRANCHISE CODE 400 SERVICE TO DATE 11/5/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$2,886.40 (2)

(3). Demand Charge \$5.81 \$2,451.82 (3)

## (4). Energy Conservation (ECC)

kwh 210840 x 0.159 = ECC \$335.24 (4)

## (4a). Environmental charge (ECRC)

kwh 210840 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 210840 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 432 x 2.34 = CPC \$987.48 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,660.94 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 210840 x 2.635 = FCC \$5,555.63 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,249.11 (9)

## FPL AMOUNT

\$12,249.11 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$125.63 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$675.41 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,660.94

(13). FCC Amount Subject to City tax:

kwh 210840 x 0.739 % \$1,558.11

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$84.63

(15). FFC Amount (From Line C) \$675.41

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,011.63

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$874.13 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,924.28 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$913.51

## Commercial Total Bill

\$14,837.79 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
 Page 2 of 24

ENTER KWH 210840 FRANCHISE CODE 400 SERVICE TO DATE 11/5/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$2,886.40 (2)

(3). Demand Charge \$5.81 \$2,347.24 (3)

**(4). Energy Conservation (ECC)**

kwh 210840 x 0.159 = ECC \$335.24 (4)

**(4a). Environmental charge (ECRC)**

kwh 210840 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 210840 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 414 x 2.34 = CPC \$945.36 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,514.24 (7)

kwh 210840 x 2.635 = FCC \$5,555.63 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,102.41 (9)

**FPL AMOUNT**

\$12,102.41 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$124.12 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$667.32 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,514.24

(13). FCC Amount Subject to City tax:

kwh 210840 x 0.739 % \$1,558.11

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$83.12

(15). FFC Amount (From Line C) \$667.32

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,855.33

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$858.97 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,752.82 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00%

\$902.57

**Commercial Total Bill**

\$14,655.39 G

**REFUND**

\$182.40

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 3 of 24

ENTER KWH 222360 FRANCHISE CODE 400 SERVICE TO DATE 10/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 432

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.369 \$3,044.11 (2)

(3). Demand Charge \$5.81 \$2,451.82 (3)

## (4). Energy Conservation (ECC)

kwh 222360 x 0.159 =ECC \$353.55 (4)

## (4a). Environmental charge (ECRC)

kwh 222360 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 222360 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 432 x 2.34 =CPC \$987.48 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,836.96 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 222360 x 2.635 =FCC \$5,859.19 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,728.69 (9)

## FPL AMOUNT

\$12,728.69 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A) x GRT Rate = 1.0256 \$130.55 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$701.86 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,836.96

(13). FCC Amount Subject to City tax:

kwh 222360 x 0.739 % \$1,643.24

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$87.31

(15). FFC Amount (From Line C) \$701.86

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,301.91

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$902.29 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$14,463.39 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$949.28

## Commercial Total Bill

\$15,412.67 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
 Page 4 of 24

ENTER KWH 222360 FRANCHISE CODE 400 SERVICE TO DATE 10/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 414

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$32.54 \$32.54 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.369 \$3,044.11 (2)

(3). Demand Charge \$5.81 \$2,347.24 (3)

(4). Energy Conservation (ECC)  
 kwh 222360 x 0.159 =ECC \$353.55 (4)

(4a). Environmental charge (ECRC)  
 kwh 222360 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)  
 kwh 222360 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)  
 kw 414 x 2.34 =CPC \$945.36 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,690.26 (7)

(8). FUEL COST CHARGE (FCC)  
 kwh 222360 x 2.635 =FCC \$5,859.19 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &, 8 (AS SHOWN ON CUSTOMER BILL) \$12,581.99 (9)

**FPL AMOUNT**

\$12,581.99 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.04 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$693.77 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$32.54

(12). Non-Fuel Energy Charge (Line 7) \$6,690.26

(13). FCC Amount Subject to City tax:  
 kwh 222360 x 0.739 % \$1,643.24

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$85.80

(15). FFC Amount (From Line C) \$693.77

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,145.61

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$887.12 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,291.92 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$938.34

Commercial Total Bill

\$15,230.26 G

REFUND

\$182.41

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

**Commercial GSLED-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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ENTER KWH 237960 FRANCHISE CODE 400 SERVICE TO DATE 9/6/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,577.11 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 237960 x 0.155 = ECC \$368.84 (4)

**(4a). Environmental charge (ECRC)**

kwh 237960 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 237960 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$6,886.75 (7)

kwh 237960 x 2.632 = FCC \$6,263.11 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,187.98 (9)

**FPL AMOUNT**

\$13,187.98 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$135.26 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$727.18 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,886.75

(13). FCC Amount Subject to City tax:

kwh 237960 x 0.739 % \$1,758.52

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$89.06

(15). FFC Amount (From Line C) \$727.18

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,499.63

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$921.46 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,971.88 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$983.53

**Commercial Total Bill**

\$15,955.41 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
Customer Account #: 13854-10566

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 237960 FRANCHISE CODE 400 SERVICE TO DATE 9/6/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,577.11 (2)

(3). Demand Charge \$5.81 \$2,678.41 (3)

**(4). Energy Conservation (ECC)**

kwh 237960 x 0.155 = ECC \$368.84 (4)

**(4a). Environmental charge (ECRC)**

kwh 237960 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 237960 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,730.76 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 237960 x 2.632 = FCC \$6,263.11 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,031.99 (9)

**FPL AMOUNT**

\$13,031.99 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$133.66 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$718.58 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,730.76

**(13). FCC Amount Subject to City tax:**

kwh 237960 x 0.739 % \$1,758.52

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$87.46

(15). FFC Amount (From Line C) \$718.58

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,333.44

**Tax Rate: Multiply Line 16 by**

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$905.34 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,789.57 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$971.90

**Commercial Total Bill**

\$15,761.47 G

**REFUND**

\$193.94

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
Customer Account #: 13854-10566

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 208200 FRANCHISE CODE 400 SERVICE TO DATE 8/7/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,254.81 (2)

(3). Demand Charge \$5.81 \$2,579.64 (3)

## (4). Energy Conservation (ECC)

kwh 208200 x 0.155 = ECC \$322.71 (4)

## (4a). Environmental charge (ECRC)

kwh 208200 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 208200 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 444 x 2.40 = CPC \$1,065.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,222.76 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 208200 x 2.632 = FCC \$5,479.82 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,740.70 (9)

## FPL AMOUNT

\$11,740.70 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$120.41 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$647.38 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,222.76

## (13). FCC Amount Subject to City tax:

kwh 208200 x 0.739 % \$1,538.60

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$79.99

(15). FFC Amount (From Line C) \$647.38

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$8,526.85

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$827.10 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$13,335.59 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B. & C x rate

7.00%

\$875.59

## Commercial Total Bill

\$14,211.18 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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ENTER KWH 208200 FRANCHISE CODE 400 SERVICE TO DATE 8/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,254.81 (2)

(3). Demand Charge \$5.81 \$2,475.06 (3)

(4). Energy Conservation (ECC)

kwh 208200 x 0.155 =ECC \$322.71 (4)

(4a). Environmental charge (ECRC)

kwh 208200 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 208200 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 426 x 2.40 =CPC \$1,022.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,074.98 (7)

(8). FUEL COST CHARGE (FCC)

kwh 208200 x 2.632 =FCC \$5,479.82 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,592.92 (9)

**FPL AMOUNT**

\$11,592.92 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$118.90 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$639.23 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,074.98

(13). FCC Amount Subject to City tax:

kwh 208200 x 0.739 % \$1,538.60

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$78.48

(15). FFC Amount (From Line C) \$639.23

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,369.41

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$811.83 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,162.88 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$864.57

**Commercial Total Bill**

\$14,027.45 G

**REFUND**

\$183.73

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
Customer Account #: 13854-10566

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 8 of 12  
Page 9 of 24

ENTER KWH 208560 FRANCHISE CODE 400 SERVICE TO DATE 7/9/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,258.70 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 208560 x 0.155 = ECC \$323.27 (4)

**(4a). Environmental charge (ECRC)**

kwh 208560 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 208560 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,522.77 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 208560 x 2.632 = FCC \$5,489.30 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,050.19 (9)

**FPL AMOUNT**

\$12,050.19 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$123.59 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$664.44 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$6,522.77

(13). FCC Amount Subject to City tax:

kwh 208560 x 0.739 % \$1,541.26

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256

\$83.10

(15). FFC Amount (From Line C)

\$664.44

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15

\$8,849.69

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0

\$858.42

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,696.64

E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt)

\$0.00

F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$898.68

Commercial Total Bill

\$14,595.32

G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
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ENTER KWH 208560 FRANCHISE CODE 400 SERVICE TO DATE 7/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,258.70 (2)

(3). Demand Charge \$5.81 \$2,678.41 (3)

**(4). Energy Conservation (ECC)**

kwh 208560 x 0.155 = ECC \$323.27 (4)

**(4a). Environmental charge (ECRC)**

kwh 208560 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 208560 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$6,366.78 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 208560 x 2.632 = FCC \$5,489.30 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,894.20 (9)

**FPL AMOUNT**

\$11,894.20 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$121.99 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.458 % \$655.84 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,366.78

(13). FCC Amount Subject to City tax:

kwh 208560 x 0.739 % \$1,541.26

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$81.50

(15). FFC Amount (From Line C) \$655.84

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,683.50

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$842.30 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,514.33 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$887.04

Commercial Total Bill

\$14,401.37 G

REFUND

\$193.95

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
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ENTER KWH 203640 FRANCHISE CODE 400 SERVICE TO DATE 6/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,205.42 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

**(4). Energy Conservation (ECC)**

kwh 203640 x 0.155 = ECC \$315.64 (4)

**(4a). Environmental charge (ECRC)**

kwh 203640 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 203640 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$6,461.86 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 203640 x 2.632 = FCC \$5,359.80 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,859.78 (9)

**FPL AMOUNT**

\$11,859.78 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$121.63 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$653.95 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,461.86

**(13). FCC Amount Subject to City tax:**

kwh 203640 x 0.739 % \$1,504.90

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$82.10

**(15). FFC Amount (From Line C)**

\$653.95

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$8,740.93

**Tax Rate: Multiply Line 16 by**

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$847.87 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$13,483.23 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$884.48

**Commercial Total Bill**

\$14,367.71 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

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ENTER KWH 203640 FRANCHISE CODE 400 SERVICE TO DATE 6/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,205.42 (2)

(3). Demand Charge \$5.81 \$2,678.41 (3)

**(4). Energy Conservation (ECC)**

kwh 203640 x 0.155 = ECC \$315.64 (4)

**(4a). Environmental charge (ECRC)**

kwh 203640 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 203640 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,305.87 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 203640 x 2.632 = FCC \$5,359.80 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$11,703.79 (9)

**FPL AMOUNT**

\$11,703.79 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (Line A.) x GRT Rate = 1.0256 \$120.03 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$645.34 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,305.87

(13). FCC Amount Subject to City tax:

kwh 203640 x 0.739 % \$1,504.90

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$80.50

(15). FFC Amount (From Line C) \$645.34

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,574.73

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$831.75 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,300.91 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$872.84

Commercial Total Bill \$14,173.75 G

REFUND \$193.96

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 8 of 12  
 Page 13 of 24

ENTER KWH 193920 FRANCHISE CODE 400 SERVICE TO DATE 5/8/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,100.15 (2)

(3). Demand Charge \$5.81 \$2,440.20 (3)

**(4). Energy Conservation (ECC)**

kwh 193920 x 0.155 = ECC \$300.58 (4)

**(4a). Environmental charge (ECRC)**

kwh 193920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 193920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 420 x 2.40 = CPC \$1,008.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,848.93 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 193920 x 2.632 = FCC \$5,103.97 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,991.02 (9)

**FPL AMOUNT**

\$10,991.02 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$112.72 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$606.04 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,848.93

(13). FCC Amount Subject to City tax:

kwh 193920 x 0.739 % \$1,433.07

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$75.08

(15). FFC Amount (From Line C) \$606.04

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,001.24

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$776.12 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,485.90 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate 7.00% \$819.68

**Commercial Total Bill**

\$13,305.58 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 193920 FRANCHISE CODE 400 SERVICE TO DATE 5/8/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 403

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,100.15 (2)

(3). Demand Charge \$5.81 \$2,341.43 (3)

**(4). Energy Conservation (ECC)**

kwh 193920 x 0.155 = ECC \$300.58 (4)

**(4a). Environmental charge (ECRC)**

kwh 193920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 193920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 403 x 2.40 = CPC \$967.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$5,709.36 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 193920 x 2.632 = FCC \$5,103.97 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$10,851.45 (9)

**FPL AMOUNT**

\$10,851.45 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$111.29 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.458 % \$598.35 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,709.36

(13). FCC Amount Subject to City tax:

kwh 193920 x 0.739 % \$1,433.07

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$73.64

(15). FFC Amount (From Line C) \$598.35

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$7,852.54

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$761.70 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$12,322.79 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B. & C x rate no 7.00%

\$809.28

Commercial Total Bill

\$13,132.07 G

REFUND

\$173.51

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
Customer Account #: 13854-10566

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

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ENTER KWH 208800 FRANCHISE CODE 400 SERVICE TO DATE 4/9/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,432.52 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

## (4). Energy Conservation (ECC)

kwh 208800 x 0.155 = ECC \$323.64 (4)

## (4a). Environmental charge (ECRC)

kwh 208800 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 208800 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 480 x 2.40 = CPC \$1,152.00 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$6,908.16 (7)

kwh 208800 x 2.862 = FCC \$5,975.86 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,925.02 (9)

## FPL AMOUNT

\$12,925.02 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.56 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$732.01 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,908.16

## (13). FCC Amount Subject to City tax:

kwh 208800 x 0.739 % \$1,543.03

## (14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$87.10

## (15). FFC Amount (From Line C)

\$732.01

## (16). Subtotal: Of Lines 11, 12, 13, 14 &amp; 15

\$9,311.30

## Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$903.20 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$14,692.79 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$965.27

## Commercial Total Bill

\$15,658.06 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
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ENTER KWH 208800 FRANCHISE CODE 400 SERVICE TO DATE 4/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,432.52 (2)

(3). Demand Charge \$6.25 \$2,881.25 (3)

**(4). Energy Conservation (ECC)**

kwh 208800 x 0.155 = ECC \$323.64 (4)

**(4a). Environmental charge (ECRC)**

kwh 208800 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 208800 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,743.81 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 208800 x 2.862 = FCC \$5,975.86 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,760.67 (9)

**FPL AMOUNT**

\$12,760.67 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$130.87 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.606 % \$722.70 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,743.81

**(13). FCC Amount Subject to City tax:**

kwh 208800 x 0.739 % \$1,543.03

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$85.41

(15). FFC Amount (From Line C) \$722.70

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$9,135.95

**9.7% Straight OR**

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$886.19 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,500.43 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$953.00

**Commercial Total Bill**

\$15,453.43 G

**REFUND**

\$204.63

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 213000 FRANCHISE CODE 400 SERVICE TO DATE 3/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 420

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,481.45 (2)

(3). Demand Charge \$6.25 \$2,625.00 (3)

**(4). Energy Conservation (ECC)**

kwh 213000 x 0.155 =ECC \$330.15 (4)

**(4a). Environmental charge (ECRC)**

kwh 213000 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 213000 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 420 x 2.40 =CPC \$1,008.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,444.60 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 213000 x 2.862 =FCC \$6,096.06 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,581.66 (9)

**FPL AMOUNT**

\$12,581.66 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.04 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A.) + GRT (Line B) x Franchise Rate 5.606 % \$712.56 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,444.60

**(13). FCC Amount Subject to City tax:**

kwh 213000 x 0.739 % \$1,574.07

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$82.66

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$712.56

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$8,854.89

\$858.92 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,282.18 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$939.63

**Commercial Total Bill**

\$15,221.81 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
 Page 18 of 24

ENTER KWH 213000 FRANCHISE CODE 400 SERVICE TO DATE 3/11/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 403

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,481.45 (2)

(3). Demand Charge \$6.25 \$2,518.75 (3)

## (4). Energy Conservation (ECC)

kwh 213000 x 0.155 = ECC \$330.15 (4)

## (4a). Environmental charge (ECRC)

kwh 213000 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 213000 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 403 x 2.40 = CPC \$967.20 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$6,297.55 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 213000 x 2.862 = FCC \$6,096.06 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,434.61 (9)

## FPL AMOUNT

\$12,434.61 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A) x GRT Rate = 1.0256 \$127.53 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$704.23 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,297.55

(13). FCC Amount Subject to City tax:

kwh 213000 x 0.739 % \$1,574.07

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplyed by GRT Rate of 1.0256 \$81.15

(15). FFC Amount (From Line C) \$704.23

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$8,698.00

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$843.71 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$14,110.08 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate

no  
7.00%

\$928.65

Commercial Total Bill

REFUND

\$15,038.73 G

\$183.08

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
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ENTER KWH 212280 FRANCHISE CODE 400 SERVICE TO DATE 2/8/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,473.06 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

**(4). Energy Conservation (ECC)**

kwh 212280 x 0.155 = ECC \$329.03 (4)

**(4a). Environmental charge (ECRC)**

kwh 212280 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 212280 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,954.09 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 212280 x 2.862 = FCC \$6,075.45 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,070.54 (9)

**FPL AMOUNT**

\$13,070.54 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$134.05 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$740.25 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,954.09

**(13). FCC Amount Subject to City tax:**

kwh 212280 x 0.739 % \$1,568.75

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$87.83

(15). FFC Amount (From Line C) \$740.25

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,391.92

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$911.02 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,855.86 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$976.14

**Commercial Total Bill**

\$15,832.00 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 8 of 12  
 Page 20 of 24

ENTER KWH 212280 FRANCHISE CODE 400 SERVICE TO DATE 2/8/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,473.06 (2)

(3). Demand Charge \$6.25 \$2,881.25 (3)

**(4). Energy Conservation (ECC)**

kwh 212280 x 0.155 =ECC \$329.03 (4)

**(4a). Environmental charge (ECRC)**

kwh 212280 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 212280 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 461 x 2.40 =CPC \$1,106.40 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$6,789.74 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 212280 x 2.862 =FCC \$6,075.45 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,906.19 (9)

**FPL AMOUNT**

\$12,906.19 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.37 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$730.94 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,789.74

**(13). FCC Amount Subject to City tax:**

kwh 212280 x 0.739 % \$1,568.75

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$86.15

(15). FFC Amount (From Line C) \$730.94

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

\$9,216.58

**Tax Rate: Multiply Line 16 by**

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$894.01 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$14,663.51 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$963.87

**Commercial Total Bill**

\$15,627.38 G

**REFUND**

\$204.62

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
Customer Account #: 13854-10566

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Page 21 of 24

ENTER KWH 239520 FRANCHISE CODE 400 SERVICE TO DATE 1/9/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,790.41 (2)

(3). Demand Charge \$6.25 \$3,000.00 (3)

**(4). Energy Conservation (ECC)**

kwh 239520 x 0.155 = ECC \$371.26 (4)

**(4a). Environmental charge (ECRC)**

kwh 239520 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 239520 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kwh 480 x 2.40 = CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,313.67 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 239520 x 2.862 = FCC \$6,855.06 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,209.73 (9)

**FPL AMOUNT**

\$14,209.73 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$145.73 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$804.77 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,313.67

(13). FCC Amount Subject to City tax:

kwh 239520 x 0.739 % \$1,770.05

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$93.58

(15). FFC Amount (From Line C) \$804.77

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$10,023.07

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$972.24 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,132.47 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,061.22

**Commercial Total Bill**

\$17,193.69 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 8 of 12  
 Page 22 of 24

ENTER KWH 239520 FRANCHISE CODE 400 SERVICE TO DATE 1/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 461

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,790.41 (2)

(3). Demand Charge \$6.25 \$2,881.25 (3)

## (4). Energy Conservation (ECC)

kwh 239520 x 0.155 = ECC \$371.26 (4)

## (4a). Environmental charge (ECRC)

kwh 239520 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 239520 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 461 x 2.40 = CPC \$1,106.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,149.32 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 239520 x 2.862 = FCC \$6,855.06 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,045.38 (9)

## FPL AMOUNT

\$14,045.38 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$144.05 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$795.46 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,149.32

(13). FCC Amount Subject to City tax:

kwh 239520 x 0.739 % \$1,770.05

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$91.90

(15). FFC Amount (From Line C) \$795.46

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,847.73

Tax Rate: Multiply Line 16 by

9.7% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$955.23 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$15,940.12 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$1,048.94

## Commercial Total Bill

## REFUND

\$16,989.06 G

\$204.63

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 226440 FRANCHISE CODE 400 SERVICE TO DATE 12/6/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 444

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,638.03 (2)

(3). Demand Charge \$6.25 \$2,775.00 (3)

**(4). Energy Conservation (ECC)**

kwh 226440 x 0.156 =ECC \$353.25 (4)

**(4a). Environmental charge (ECRC)**

kwh 226440 x 0.007 =ECRC \$15.85 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 226440 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 444 x 1.87 =CPC \$830.28 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,612.41 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 226440 x 3.037 =FCC \$6,876.98 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,530.39 (9)

**FPL AMOUNT**

\$13,530.39 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$138.77 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$766.29 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,612.41

(13). FCC Amount Subject to City tax:

kwh 226440 x 0.739 % \$1,673.39

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$85.40

(15). FFC Amount (From Line C) \$766.29

(16). Subtotal: Of Lines 11, 12, 13, 14 & 15 \$9,178.49

Tax Rate: Multiply Line 16 by

9.7% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$890.31 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,325.76 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$1,010.48

**Commercial Total Bill**

\$16,336.24 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Delray  
 Customer Account #: 13854-10566

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 226440 FRANCHISE CODE 400 SERVICE TO DATE 12/6/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 426

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,638.03 (2)

(3). Demand Charge \$6.25 \$2,662.50 (3)

**(4). Energy Conservation (ECC)**

kwh 226440 x 0.156 = ECC \$353.25 (4)

**(4a). Environmental charge (ECRC)**

kwh 226440 x 0.007 = ECRC \$15.85 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 226440 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 426 x 1.87 = CPC \$796.62 (6)

(7). Addition of lines 2, 3, 4, 5, & 6 \$6,466.25 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 226440 x 3.037 = FCC \$6,876.98 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,384.23 (9)

**FPL AMOUNT**

\$13,384.23 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.27 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.606 % \$758.02 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$6,466.25

**(13). FCC Amount Subject to City tax:**

kwh 226440 x 0.739 % \$1,673.39

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$83.90

**(15). FFC Amount (From Line C)**

\$758.02

**(16). Subtotal: Of Lines 11, 12, 13, 14 & 15**

Tax Rate: Multiply Line 16 by \$9,022.56

**9.7% Straight OR**

of 1st \$0 \$0  
 of next \$0 \$0  
 of excess \$0 \$875.19 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,154.71 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate no 7.00% \$999.57

**Commercial Total Bill**

\$16,154.28 G

**REFUND**

\$181.96

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 1 of 24

ENTER KWH 145200 FRANCHISE CODE 980 SERVICE TO DATE 11/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 384

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,572.52 (2)

(3). Demand Charge \$5.81 \$2,231.04 (3)

**(4). Energy Conservation (ECC)**

kwh 145200 x 0.155 =ECC \$225.06 (4)

**(4a). Environmental charge (ECRC)**

kwh 145200 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 145200 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 384 x 2.40 =CPC \$921.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,950.22 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 145200 x 2.632 =FCC \$3,821.66 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,810.00 (9)

**FPL AMOUNT**

\$8,810.00 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$90.36 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$272.97 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$4,950.22

**(13). FCC Amount Subject to City tax:**

kwh 145200 x 0.739 % \$1,073.03

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$62.17

(15). FFC Amount (From Line C) \$272.97

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,396.51

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,173.33 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$642.13

**Commercial Total Bill**

\$9,815.46 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 2 of 24

ENTER KWH 145200 FRANCHISE CODE 980 SERVICE TO DATE 11/20/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 368

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,572.52 (2)

(3). Demand Charge \$5.81 \$2,138.08 (3)

**(4). Energy Conservation (ECC)**

kwh 145200 x 0.155 = ECC \$225.06 (4)

**(4a). Environmental charge (ECRC)**

kwh 145200 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 145200 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 368 x 2.40 = CPC \$883.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$4,818.86 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 145200 x 2.632 = FCC \$3,821.66 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$8,678.64 (9)

**FPL AMOUNT**

\$8,678.64 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$89.01 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$268.90 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$4,818.86

(13). FCC Amount Subject to City tax: \$1,073.03

kwh 145200 x 0.739 %

(14). Subtotal: Additional Lines (line 11,12,& 13) \$60.82

Multiplied by GRT Rate of 1.0256

(15). FFC Amount (From Line C) \$268.90

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,259.73

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,036.55 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$632.56

**Commercial Total Bill**

\$9,669.11 G

**REFUND**

\$146.35

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 3 of 24

ENTER KWH 151920 FRANCHISE CODE 980 SERVICE TO DATE 10/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 384

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$1,645.29 (2)

(3). Demand Charge \$5.81 \$2,231.04 (3)

**(4). Energy Conservation (ECC)**

kwh 151920 x 0.155 = ECC \$235.48 (4)

**(4a). Environmental charge (ECRC)**

kwh 151920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 151920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 384 x 2.40 = CPC \$921.60 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$5,033.41 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 151920 x 2.632 = FCC \$3,998.53 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$9,070.06 (9)

**FPL AMOUNT**

\$9,070.06 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$93.02 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$281.03 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$5,033.41

(13). FCC Amount Subject to City tax:

kwh 151920 x 0.739 % \$1,122.69

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$63.53

(15). FFC Amount (From Line C) \$281.03

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$6,538.78

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,444.11 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$661.09

**Commercial Total Bill**

\$10,105.20 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 4 of 24

ENTER KWH 151920 FRANCHISE CODE 980 SERVICE TO DATE 10/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 368

**A. ELECTRIC SERVICE AMOUNT  
 CUSTOMER CHARGE**

(1). Enter the Current Customer Charge	<u>\$38.12</u>	<u>\$38.12</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
KWH Charge			
(2). kwh @ cents <u>1.083</u>		<u>\$1,645.29</u>	(2)
(3). Demand Charge <u>\$5.81</u>		<u>\$2,138.08</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>151920</u> x <u>0.155</u> =ECC		<u>\$235.48</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>151920</u> x <u>0</u> =ECRC		<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>151920</u> x <u>0</u> =OBC		<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>368</u> x <u>2.40</u> =CPC		<u>\$883.20</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$4,902.05</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>151920</u> x <u>2.632</u> =FCC		<u>\$3,998.53</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$8,938.70</u>	(9)

**FPL AMOUNT**

\$8,938.70 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$91.68 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)  
 Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$276.96 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)	<u>\$38.12</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$4,902.05</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>151920</u> x <u>0.739</u> %	<u>\$1,122.69</u>	
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$62.18</u>	
(15). FFC Amount (From Line C)	<u>\$276.96</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15	<u>\$6,402.00</u>	
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
of 1st <u>\$0</u> <u>\$0</u>		
of next <u>\$0</u> <u>\$0</u>		
of excess <u>\$0</u>	<u>\$0</u>	<u>\$0.00</u> D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$9,307.34 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no  
 Addition of lines A,B, & C x rate 7.00%

\$651.51

**Commercial Total Bill**

\$9,958.85 G

**REFUND**

\$146.35

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 203520 FRANCHISE CODE 980 SERVICE TO DATE 9/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,204.12 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

**(4). Energy Conservation (ECC)**

kwh 203520 x 0.155 =ECC \$315.46 (4)

**(4a). Environmental charge (ECRC)**

kwh 203520 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 203520 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 600 x 2.40 =CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,445.58 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 203520 x 2.632 =FCC \$5,356.65 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,840.35 (9)

**FPL AMOUNT**

\$12,840.35 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$131.69 B

**C. FRANCHISE FEE CLAUSE****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$397.85 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,445.58

**(13). FCC Amount Subject to City tax:**

kwh 203520 x 0.739 % \$1,504.01

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$92.18

(15). FFC Amount (From Line C) \$397.85

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$9,477.74

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,369.89 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$935.89

**Commercial Total Bill**

\$14,305.78 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 6 of 24

ENTER KWH 203520 FRANCHISE CODE 980 SERVICE TO DATE 9/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 575

**A. ELECTRIC SERVICE AMOUNT**

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,204.12 (2)

(3). Demand Charge \$5.81 \$3,340.75 (3)

## (4). Energy Conservation (ECC)

kwh 203520 x 0.155 = ECC \$315.46 (4)

## (4a). Environmental charge (ECRC)

kwh 203520 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 203520 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 575 x 2.40 = CPC \$1,380.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,240.33 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 203520 x 2.632 = FCC \$5,356.65 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,635.10 (9)

## FPL AMOUNT

\$12,635.10 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.59 B

**C. FRANCHISE FEE CLAUSE (FFC)**

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$391.49 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,240.33

(13). FCC Amount Subject to City tax:

kwh 203520 x 0.739 % \$1,504.01

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multipled by GRT Rate of 1.0256 \$90.07

(15). FFC Amount (From Line C)

\$391.49

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$9,264.02

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,156.18 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$920.93

Commercial Total Bill

\$14,077.11 G

REFUND

\$228.67

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Page 7 of 24

ENTER KWH 268320 FRANCHISE CODE 980 SERVICE TO DATE 8/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,905.91 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

**(4). Energy Conservation (ECC)**

kwh 268320 x 0.155 = ECC \$415.90 (4)

**(4a). Environmental charge (ECRC)**

kwh 268320 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 268320 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 600 x 2.40 = CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,247.81 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 268320 x 2.632 = FCC \$7,062.18 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$15,348.11 (9)

**FPL AMOUNT**

\$15,348.11 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$157.41 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$475.55 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,247.81

**(13). FCC Amount Subject to City tax:**

kwh 268320 x 0.739 % \$1,982.88

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplying by GRT Rate of 1.0256 \$105.32

(15). FFC Amount (From Line C) \$475.55

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,849.68

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,981.07 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,118.67

**Commercial Total Bill**

\$17,099.74 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 268320 FRANCHISE CODE 980 SERVICE TO DATE 8/22/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 575

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,905.91 (2)

(3). Demand Charge \$5.81 \$3,340.75 (3)

## (4). Energy Conservation (ECC)

kwh 268320 x 0.155 =ECC \$415.90 (4)

## (4a). Environmental charge (ECRC)

kwh 268320 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 268320 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 575 x 2.40 =CPC \$1,380.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,042.56 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 268320 x 2.632 =FCC \$7,062.18 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$15,142.86 (9)

## FPL AMOUNT

\$15,142.86 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$155.31 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$469.19 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,042.56

## (13). FCC Amount Subject to City tax:

kwh 268320 x 0.739 % \$1,982.88

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplying by GRT Rate of 1.0256 \$103.21

(15). FFC Amount (From Line C) \$469.19

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,635.96

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$15,767.36 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate

no

7.00%

\$1,103.72

## Commercial Total Bill

\$16,871.08 G

## REFUND

\$228.66

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
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 Page 9 of 24

ENTER KWH 253200 FRANCHISE CODE 980 SERVICE TO DATE 7/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,742.16 (2)

(3). Demand Charge \$5.81 \$3,346.56 (3)

(4). Energy Conservation (ECC)

kwh 253200 x 0.155 =ECC \$392.46 (4)

(4a). Environmental charge (ECRC)

kwh 253200 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 253200 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 576 x 2.40 =CPC \$1,382.40 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,863.58 (7)

(8). FUEL COST CHARGE (FCC)

kwh 253200 x 2.632 =FCC \$6,664.22 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,565.92 (9)

**FPL AMOUNT**

\$14,565.92 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$149.39 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$451.32 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,863.58

(13). FCC Amount Subject to City tax:

kwh 253200 x 0.739 % \$1,871.15

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$100.23

(15). FFC Amount (From Line C)

\$451.32

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$10,324.40

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0

\$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$15,166.63 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,061.66

Commercial Total Bill

\$16,228.29 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 253200 FRANCHISE CODE 980 SERVICE TO DATE 7/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,742.16 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

**(4). Energy Conservation (ECC)**

kwh 253200 x 0.155 =ECC \$392.46 (4)

**(4a). Environmental charge (ECRC)**

kwh 253200 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 253200 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 552 x 2.40 =CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,666.54 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 253200 x 2.632 =FCC \$6,664.22 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,368.88 (9)

**FPL AMOUNT**

\$14,368.88 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$147.37 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$445.21 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,666.54

**(13). FCC Amount Subject to City tax:**

kwh 253200 x 0.739 % \$1,871.15

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$98.21

(15). FFC Amount (From Line C) \$445.21

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$10,119.23

Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,961.46 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,047.30

**Commercial Total Bill**

\$16,008.76 G

**REFUND**

\$219.53

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 11 of 24

ENTER KWH 279120 FRANCHISE CODE 980 SERVICE TO DATE 6/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 588

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$3,022.87 (2)

(3). Demand Charge \$5.81 \$3,416.28 (3)

**(4). Energy Conservation (ECC)**

kwh 279120 x 0.155 =ECC \$432.64 (4)

**(4a). Environmental charge (ECRC)**

kwh 279120 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 279120 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 588 x 2.40 =CPC \$1,411.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,282.99 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 279120 x 2.632 =FCC \$7,346.44 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$15,667.55 (9)

**FPL AMOUNT**

\$15,667.55 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$160.69 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$485.45 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,282.99

**(13). FCC Amount Subject to City tax:**

kwh 279120 x 0.739 % \$2,062.70

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multipled by GRT Rate of 1.0256 \$106.50

(15). FFC Amount (From Line C) \$485.45

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$10,975.76

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,313.69 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,141.96

Commercial Total Bill \$17,455.65 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 12 of 24

ENTER KWH 279120 FRANCHISE CODE 980 SERVICE TO DATE 6/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 564

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$3,022.87 (2)

(3). Demand Charge \$5.81 \$3,276.84 (3)

**(4). Energy Conservation (ECC)**

kwh 279120 x 0.155 = ECC \$432.64 (4)

**(4a). Environmental charge (ECRC)**

kwh 279120 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 279120 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 564 x 2.40 = CPC \$1,353.60 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

\$8,085.95 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 279120 x 2.632 = FCC \$7,346.44 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$15,470.51 (9)

**FPL AMOUNT**

\$15,470.51 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$158.67 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$479.35 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,085.95

**(13). FCC Amount Subject to City tax:**

kwh 279120 x 0.739 % \$2,062.70

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$104.48

(15). FFC Amount (From Line C) \$479.35

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$10,770.60

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$16,108.53 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,127.60

**Commercial Total Bill**

\$17,236.13 G

**REFUND**

\$219.52

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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 Page 13 of 24

ENTER KWH 240000 FRANCHISE CODE 980 SERVICE TO DATE 5/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 576

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,599.20 (2)

(3). Demand Charge \$5.81 \$3,346.56 (3)

**(4). Energy Conservation (ECC)**

kwh 240000 x 0.155 = ECC \$372.00 (4)

**(4a). Environmental charge (ECRC)**

kwh 240000 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 240000 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 576 x 2.40 = CPC \$1,382.40 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$7,700.16 (7)

kwh 240000 x 2.632 = FCC \$6,316.80 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,055.08 (9)

**FPL AMOUNT**

\$14,055.08 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$144.15 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$435.49 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,700.16

**(13). FCC Amount Subject to City tax:**

kwh 240000 x 0.739 % \$1,773.60

**(14). Subtotal: Additional Lines (line 11, 12, & 13)**

Multiplied by GRT Rate of 1.0256 \$97.55

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$435.49

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$14,634.72 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00%

\$1,024.43

**Commercial Total Bill**

\$15,659.15 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 9 of 12  
 Page 14 of 24

ENTER KWH 240000 FRANCHISE CODE 980 SERVICE TO DATE 5/23/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,599.20 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

**(4). Energy Conservation (ECC)**

kwh 240000 x 0.155 = ECC \$372.00 (4)

**(4a). Environmental charge (ECRC)**

kwh 240000 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 240000 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 552 x 2.40 = CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,503.12 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 240000 x 2.632 = FCC \$6,316.80 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,858.04 (9)

**FPL AMOUNT**

\$13,858.04 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$142.13 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$429.39 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,503.12

(13). FCC Amount Subject to City tax:

kwh 240000 x 0.739 % \$1,773.60

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$95.53

(15). FFC Amount (From Line C)

\$429.39

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$9,839.76

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0

\$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$14,429.56 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,010.07

Commercial Total Bill

\$15,439.63 G

REFUND

\$219.52

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 9 of 12  
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ENTER KWH 216000 FRANCHISE CODE 980 SERVICE TO DATE 4/24/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,339.28 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

**(4). Energy Conservation (ECC)**

kwh 216000 x 0.155 = ECC \$334.80 (4)

**(4a). Environmental charge (ECRC)**

kwh 216000 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 216000 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 552 x 2.40 = CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,206.00 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 216000 x 2.632 = FCC \$5,685.12 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,929.24 (9)

**FPL AMOUNT**

\$12,929.24 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$132.60 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$400.61 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,206.00

(13). FCC Amount Subject to City tax:

kwh 216000 x 0.739 % \$1,596.24

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplyed by GRT Rate of 1.0256 \$90.67

(15). FFC Amount (From Line C) \$400.61

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$9,331.64

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,462.45 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A, B, & C x rate

no

7.00%

\$942.37

Commercial Total Bill

\$14,404.82 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
Customer Account #: 42298-19083

Commercial GSLLD-1  
BILL CALCULATION WORKSHEET

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ENTER KWH 216000 FRANCHISE CODE 980 SERVICE TO DATE 4/24/2002  
BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 529

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,339.28 (2)

(3). Demand Charge \$5.81 \$3,073.49 (3)

## (4). Energy Conservation (ECC)

kwh 216000 x 0.155 =ECC \$334.80 (4)

## (4a). Environmental charge (ECRC)

kwh 216000 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 216000 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 529 x 2.40 =CPC \$1,269.60 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,017.17 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 216000 x 2.632 =FCC \$5,685.12 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,740.41 (9)

## FPL AMOUNT

\$12,740.41 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$130.67 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$394.76 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,017.17

(13). FCC Amount Subject to City tax:

kwh 216000 x 0.739 % \$1,596.24

(14). Subtotal: Additional Lines (line 11,12, & 13)

Multiplied by GRT Rate of 1.0256 \$88.73

(15). FFC Amount (From Line C) \$394.76

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$9,135.02

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,265.84 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate 7.00% \$928.61

## Commercial Total Bill

\$14,194.45 G

## REFUND

\$210.37

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 201360 FRANCHISE CODE 980 SERVICE TO DATE 3/26/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.165 \$2,345.84 (2)

(3). Demand Charge \$6.25 \$3,375.00 (3)

## (4). Energy Conservation (ECC)

kwh 201360 x 0.155 = ECC \$312.11 (4)

## (4a). Environmental charge (ECRC)

kwh 201360 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 201360 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,328.95 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 201360 x 2.862 = FCC \$5,762.92 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,132.87 (9)

## FPL AMOUNT

\$13,132.87 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.69 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$406.92 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$41.00

## (12). Non-Fuel Energy Charge (Line 7)

\$7,328.95

## (13). FCC Amount Subject to City tax:

kwh 201360 x 0.739 % \$1,488.05

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$90.85

## (15). FFC Amount (From Line C)

\$406.92

## (16). Subtotal: Of Lines 11, 12, 13, 14, &amp; 15

\$9,355.77

## Tax Rate: Multiply Line 16 by

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$0.00 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$13,674.48 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$957.21

## Commercial Total Bill

\$14,631.69 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 201360 FRANCHISE CODE 980 SERVICE TO DATE 3/26/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 518

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,345.84 (2)

(3). Demand Charge \$6.25 \$3,237.50 (3)

**(4). Energy Conservation (ECC)**

kwh 201360 x 0.155 =ECC \$312.11 (4)

**(4a). Environmental charge (ECRC)**

kwh 201360 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 201360 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 518 x 2.40 =CPC \$1,243.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,138.65 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 201360 x 2.862 =FCC \$5,762.92 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,942.57 (9)

**FPL AMOUNT**

\$12,942.57 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.74 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$401.02 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,138.65

**(13). FCC Amount Subject to City tax:**

kwh 201360 x 0.739 % \$1,488.05

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$88.90

(15). FFC Amount (From Line C) \$401.02

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$9,157.62

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,476.33 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$943.34

**Commercial Total Bill**

\$14,419.67 G

**REFUND**

\$212.02

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 201840 FRANCHISE CODE 980 SERVICE TO DATE 2/25/2002  
 BILLING DAYS 30 PRORATED KWH ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,351.44 (2)

(3). Demand Charge \$6.25 \$3,375.00 (3)

**(4). Energy Conservation (ECC)**

kwh 201840 x 0.155 = ECC \$312.85 (4)

**(4a). Environmental charge (ECRC)**

kwh 201840 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 201840 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,335.29 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 201840 x 2.862 = FCC \$5,776.66 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,152.95 (9)

**FPL AMOUNT**

\$13,152.95 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$134.90 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$407.54 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$41.00

(12). Non-Fuel Energy Charge (Line 7)

\$7,335.29

(13). FCC Amount Subject to City tax:

kwh 201840 x 0.739 % \$1,491.60

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$90.95

(15). FFC Amount (From Line C)

\$407.54

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$9,366.38

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$13,695.39 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$958.68

Commercial Total Bill

\$14,654.07 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
Customer Account #: 42298-19083

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_

Document No. RM-3

Part 9 of 12

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ENTER KWH 201840 FRANCHISE CODE 980 SERVICE TO DATE 2/25/2002  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 518

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,351.44 (2)

(3). Demand Charge \$6.25 \$3,237.50 (3)

**(4). Energy Conservation (ECC)**

kwh 201840 x 0.155 =ECC \$312.85 (4)

**(4a). Environmental charge (ECRC)**

kwh 201840 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 201840 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 518 x 2.40 =CPC \$1,243.20 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,144.99 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 201840 x 2.862 =FCC \$5,776.66 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,962.65 (9)

**FPL AMOUNT**

\$12,962.65 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$132.94 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$401.64 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,144.99

**(13). FCC Amount Subject to City tax:**

kwh 201840 x 0.739 % \$1,491.60

**(14). Subtotal: Additional Lines (line 11,12, & 13)**

Multiplied by GRT Rate of 1.0256 \$89.00

(15). FFC Amount (From Line C) \$401.64

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$9,168.23

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$13,497.23 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$944.81

**Commercial Total Bill**

\$14,442.04 G

**REFUND**

\$212.03

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
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ENTER KWH 205920 FRANCHISE CODE 980 SERVICE TO DATE 1/25/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,398.97 (2)

(3). Demand Charge \$6.25 \$3,450.00 (3)

**(4). Energy Conservation (ECC)**

kwh 205920 x 0.155 = ECC \$319.18 (4)

**(4a). Environmental charge (ECRC)**

kwh 205920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 205920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 552 x 2.40 = CPC \$1,324.80 (6)

**(7). Addition of lines 2,3,4,4a,5, & 6**

(8). FUEL COST CHARGE (FCC) \$7,492.95 (7)

kwh 205920 x 2.862 = FCC \$5,893.43 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,427.38 (9)

**FPL AMOUNT**

\$13,427.38 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$137.71 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$416.04 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,492.95

**(13). FCC Amount Subject to City tax:**

kwh 205920 x 0.739 % \$1,521.75

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$92.88

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$416.04

Tax Rate: Multiply Line 16 by \$9,564.62

0.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$0.00 D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$13,981.13 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00% \$978.68

**Commercial Total Bill**

\$14,959.81 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 22 of 24

ENTER KWH 205920 FRANCHISE CODE 980 SERVICE TO DATE 1/25/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 529

**A. ELECTRIC SERVICE AMOUNT**  
 CUSTOMER CHARGE

(1). Enter the Current Customer Charge	<u>\$41.00</u>	<u>\$41.00</u>	(1)
<b>NON-FUEL ENERGY CHARGE</b>			
<b>KWH Charge</b>			
(2). kwh @ cents	<u>1.165</u>	<u>\$2,398.97</u>	(2)
(3). Demand Charge	<u>\$6.25</u>	<u>\$3,306.25</u>	(3)
(4). Energy Conservation (ECC)			
kwh <u>205920</u> x	<u>0.155 =ECC</u>	<u>\$319.18</u>	(4)
(4a). Environmental charge (ECRC)			
kwh <u>205920</u> x	<u>0 =ECRC</u>	<u>\$0.00</u>	(4a)
(5). Oil Backout Charge (OBC)			
kwh <u>205920</u> x	<u>0 =OBC</u>	<u>\$0.00</u>	(5)
(6). Capacity Payment Charge (CPC)			
kw <u>529</u> x	<u>2.40 =CPC</u>	<u>\$1,269.60</u>	(6)
(7). Addition of lines 2,3,4,4a,5, & 6		<u>\$7,294.00</u>	(7)
(8). FUEL COST CHARGE (FCC)			
kwh <u>205920</u> x	<u>2.862 =FCC</u>	<u>\$5,893.43</u>	(8)
<b>ELECTRIC SERVICE AMOUNT</b>			
(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL)		<u>\$13,228.43</u>	(9)

## FPL AMOUNT

\$13,228.43 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$135.67 B

## C. FRANCHISE FEE CLAUSE (FFC)

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$409.88 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1)	<u>\$41.00</u>	
(12). Non-Fuel Energy Charge (Line 7)	<u>\$7,294.00</u>	
(13). FCC Amount Subject to City tax:		
kwh <u>205920</u> x	<u>0.739 %</u>	<u>\$1,521.75</u>
(14). Subtotal: Additional Lines (line 11,12,& 13)		
Multiplied by GRT Rate of <u>1.0256</u>	<u>\$90.83</u>	
(15). FFC Amount (From Line C)	<u>\$409.88</u>	
(16). Subtotal: Of Lines 11, 12, 13, 14, & 15		<u>\$9,357.46</u>
Tax Rate: Multiply Line 16 by		
<u>0.0%</u> Straight OR		
of 1st	<u>\$0</u>	<u>\$0</u>
of next	<u>\$0</u>	<u>\$0</u>
of excess	<u>\$0</u>	<u>\$0</u>

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$13,773.98 E  
 (Apply applicable interest, credits, adjustments, charges, etc... Please  
 Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, &amp; C x rate

no7.00%\$964.18

Commercial Total Bill

REFUND

\$14,738.16 G\$221.65

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
 Customer Account #: 42298-19083

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 9 of 12  
 Page 23 of 24

ENTER KWH 224160 FRANCHISE CODE 980 SERVICE TO DATE 12/21/2001  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 588

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,611.46 (2)

(3). Demand Charge \$6.25 \$3,675.00 (3)

**(4). Energy Conservation (ECC)**

kwh 224160 x 0.156 =ECC \$349.69 (4)

**(4a). Environmental charge (ECRC)**

kwh 224160 x 0.007 =ECRC \$15.69 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 224160 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 588 x 1.87 =CPC \$1,099.56 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,751.40 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 224160 x 3.037 =FCC \$6,807.74 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,600.14 (9)

**FPL AMOUNT**

\$14,600.14 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$149.74 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$452.38 C

**D. UTILITY TAX****(11). Customer Charge From (Line 1)**

\$41.00

**(12). Non-Fuel Energy Charge (Line 7)**

\$7,751.40

**(13). FCC Amount Subject to City tax:**

kwh 224160 x 0.739 % \$1,656.54

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplied by GRT Rate of 1.0256 \$96.91

**(15). FFC Amount (From Line C)**

\$452.38

**(16). Subtotal: Of Lines 11, 12, 13, 14, & 15**

\$9,998.23

**Tax Rate: Multiply Line 16 by**

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0

\$0.00

D

**E. TOTAL BILL****Addition of Lines A, B, C, & D**

\$15,202.26 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00

F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,064.16

**Commercial Total Bill**

\$16,266.42

G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target - Ft Myers  
Customer Account #: 42298-19083

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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Part 9 of 12  
Page 24 of 24

ENTER KWH 224160 FRANCHISE CODE 980 SERVICE TO DATE 12/21/2001  
BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 564

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$41.00 \$41.00 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.165 \$2,611.46 (2)

(3). Demand Charge \$6.25 \$3,525.00 (3)

**(4). Energy Conservation (ECC)**

kwh 224160 x 0.156 = ECC \$349.69 (4)

**(4a). Environmental charge (ECRC)**

kwh 224160 x 0.007 = ECRC \$15.69 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 224160 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 564 x 1.87 = CPC \$1,054.68 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,556.52 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 224160 x 3.037 = FCC \$6,807.74 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,405.26 (9)

**FPL AMOUNT**

\$14,405.26 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$147.74 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 3.067 % \$446.34 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$41.00

(12). Non-Fuel Energy Charge (Line 7) \$7,556.52

(13). FCC Amount Subject to City tax:

kwh 224160 x 0.739 % \$1,656.54

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$94.91

(15). FFC Amount (From Line C) \$446.34

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$9,795.31

Tax Rate: Multiply Line 16 by

0.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0

\$0 \$0.00 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$14,999.34 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00% \$1,049.95

Commercial Total Bill

\$16,049.29 G

REFUND

\$217.13

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 10 of 12  
 Page 1 of 24

ENTER KWH 247680 FRANCHISE CODE 2250 SERVICE TO DATE 11/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,682.37 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

## (4). Energy Conservation (ECC)

kwh 247680 x 0.155 = ECC \$383.90 (4)

## (4a). Environmental charge (ECRC)

kwh 247680 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 247680 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 600 x 2.40 = CPC \$1,440.00 (6)

(7). Addition of lines 2, 3, 4, 4a, 5, & 6 \$7,992.27 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 247680 x 2.632 = FCC \$6,518.94 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,549.33 (9)

## FPL AMOUNT

\$14,549.33 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$149.22 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$830.47 C

## D. UTILITY TAX

## (11). Customer Charge From (Line 1)

\$38.12

## (12). Non-Fuel Energy Charge (Line 7)

\$7,992.27

## (13). FCC Amount Subject to City tax:

kwh 247680 x 0.739 % \$1,830.36

## (14). Subtotal: Additional Lines (line 11, 12, &amp; 13)

Multiplying by GRT Rate of 1.0256 \$101.13

## (15). FFC Amount (From Line C)

\$830.47

## (16). Subtotal: Of Lines 11, 12, 13, 14, &amp; 15

\$10,792.35

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$1,079.24 D

## E. TOTAL BILL

## Addition of Lines A, B, C, &amp; D

\$16,608.26 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A, B, & C x rate

7.00%

\$1,087.03

## Commercial Total Bill

\$17,695.29 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 10 of 12  
 Page 2 of 24

ENTER KWH 247680 FRANCHISE CODE 2250 SERVICE TO DATE 11/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 572

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,682.37 (2)

(3). Demand Charge \$5.81 \$3,323.32 (3)

**(4). Energy Conservation (ECC)**

kwh 247680 x 0.155 = ECC \$383.90 (4)

**(4a). Environmental charge (ECRC)**

kwh 247680 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 247680 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 572 x 2.40 = CPC \$1,372.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,762.39 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 247680 x 2.632 = FCC \$6,518.94 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,319.45 (9)

**FPL AMOUNT**

\$14,319.45 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$146.86 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$817.35 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,762.39

(13). FCC Amount Subject to City tax:

kwh 247680 x 0.739 % \$1,830.36

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multipled by GRT Rate of 1.0256 \$98.77

(15). FFC Amount (From Line C) \$817.35

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,546.99

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0 \$0

\$0 \$1,054.70 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,338.36 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B. & C x rate 7.00% \$1,069.86

**Commercial Total Bill**

\$17,408.22 G

**REFUND**

\$287.07

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 10 of 12  
 Page 3 of 24

ENTER KWH 228960 FRANCHISE CODE 2250 SERVICE TO DATE 10/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 480

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,479.64 (2)

(3). Demand Charge \$5.81 \$2,788.80 (3)

## (4). Energy Conservation (ECC)

kwh 228960 x 0.155 =ECC \$354.89 (4)

## (4a). Environmental charge (ECRC)

kwh 228960 x 0 =ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 228960 x 0 =OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 480 x 2.40 =CPC \$1,152.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$6,775.33 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 228960 x 2.632 =FCC \$6,026.23 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,839.68 (9)

## FPL AMOUNT

\$12,839.68 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$131.68 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$732.88 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$6,775.33

## (13). FCC Amount Subject to City tax:

kwh 228960 x 0.739 % \$1,692.01

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256 \$87.23

## (15). FFC Amount (From Line C)

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$732.88

Tax Rate: Multiply Line 16 by

10.0% Straight OR

\_\_\_\_\_ of 1st \$0 \$0

\_\_\_\_\_ of next \$0 \$0

\_\_\_\_\_ of excess \$0

\$0 \$932.56 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D

\$14,636.80 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$959.30

## Commercial Total Bill

\$15,596.10 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
Customer Account #: 07710-59334Commercial GSLD-1  
BILL CALCULATION WORKSHEETExhibit No. \_\_\_\_\_  
Document No. RM-3  
Part 10 of 12  
Page 4 of 24

ENTER KWH 228960 FRANCHISE CODE 2250 SERVICE TO DATE 10/4/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 457

**A. ELECTRIC SERVICE AMOUNT**  
CUSTOMER CHARGE(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,479.64 (2)(3). Demand Charge \$5.81 \$2,655.17 (3)

## (4). Energy Conservation (ECC)

kwh 228960 x 0.155 = ECC \$354.89 (4)

## (4a). Environmental charge (ECRC)

kwh 228960 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 228960 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 457 x 2.40 = CPC \$1,096.80 (6)

## (7). Addition of lines 2,3,4,4a,5, &amp; 6

(8). FUEL COST CHARGE (FCC) \$6,586.50 (7)kwh 228960 x 2.632 = FCC \$6,026.23 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$12,650.85 (9)

## FPL AMOUNT

\$12,650.85 A**B. GROSS RECEIPT TAX (GRT)**Electric Service Amount (line A.) x GRT Rate = 1.0256 \$129.75 B**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$722.10 C**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$6,586.50

(13). FCC Amount Subject to City tax:

kwh 228960 x 0.739 % \$1,692.01

(14). Subtotal: Additional Lines (line 11,12, &amp; 13)

Multiplied by GRT Rate of 1.0256 \$85.30

(15). FFC Amount (From Line C)

\$722.10

(16). Subtotal: Of Lines 11, 12, 13, 14, &amp; 15

\$9,124.03

Tax Rate: Multiply Line 16 by

10.0% Straight ORof 1st \$0 \$0of next \$0 \$0of excess \$0\$0\$912.40 D**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$14,415.10 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$945.19

Commercial Total Bill

\$15,360.29 G

REFUND

\$235.81

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
 Document No. RM-3  
 Part 10 of 12  
 Page 5 of 24

ENTER KWH 253440 FRANCHISE CODE 2250 SERVICE TO DATE 9/6/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 540

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,744.76 (2)

(3). Demand Charge \$5.81 \$3,137.40 (3)

**(4). Energy Conservation (ECC)**

kwh 253440 x 0.155 = ECC \$392.83 (4)

**(4a). Environmental charge (ECRC)**

kwh 253440 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 253440 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 540 x 2.40 = CPC \$1,296.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,570.99 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 253440 x 2.632 = FCC \$6,670.54 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,279.65 (9)

**FPL AMOUNT**

\$14,279.65 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A) x GRT Rate = 1.0256 \$146.45 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$815.07 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,570.99

**(13). FCC Amount Subject to City tax:**

kwh 253440 x 0.739 % \$1,872.92

**(14). Subtotal: Additional Lines (line 11,12,& 13)**

Multiplyed by GRT Rate of 1.0256 \$97.25

**(15). FFC Amount (From Line C)**

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$815.07

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,039.44 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$16,280.61 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,066.88

**Commercial Total Bill**

\$17,347.49 G

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

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ENTER KWH 253440 FRANCHISE CODE 2250 SERVICE TO DATE 9/6/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 515

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,744.76 (2)

(3). Demand Charge \$5.81 \$2,992.15 (3)

(4). Energy Conservation (ECC)

kwh 253440 x 0.155 = ECC \$392.83 (4)

(4a). Environmental charge (ECRC)

kwh 253440 x 0 = ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 253440 x 0 = OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 515 x 2.40 = CPC \$1,236.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,365.74 (7)

(8). FUEL COST CHARGE (FCC)

kwh 253440 x 2.632 = FCC \$6,670.54 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,074.40 (9)

**FPL AMOUNT**

\$14,074.40 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$144.35 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$803.36 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,365.74

(13). FCC Amount Subject to City tax:

kwh 253440 x 0.739 % \$1,872.92

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$95.14

(15). FFC Amount (From Line C) \$803.36

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,175.28

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,017.53 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,039.64 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,051.55

Commercial Total Bill

\$17,091.19 G

REFUND

\$256.30

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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ENTER KWH 241920 FRANCHISE CODE 2250 SERVICE TO DATE 8/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 552

## A. ELECTRIC SERVICE AMOUNT

## CUSTOMER CHARGE

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

## NON-FUEL ENERGY CHARGE

## KWH Charge

(2). kwh @ cents 1.083 \$2,619.99 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

## (4). Energy Conservation (ECC)

kwh 241920 x 0.155 = ECC \$374.98 (4)

## (4a). Environmental charge (ECRC)

kwh 241920 x 0 = ECRC \$0.00 (4a)

## (5). Oil Backout Charge (OBC)

kwh 241920 x 0 = OBC \$0.00 (5)

## (6). Capacity Payment Charge (CPC)

kw 552 x 2.40 = CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$7,526.89 (7)

## (8). FUEL COST CHARGE (FCC)

kwh 241920 x 2.632 = FCC \$6,367.33 (8)

## ELECTRIC SERVICE AMOUNT

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,932.34 (9)

## FPL AMOUNT

\$13,932.34 A

## B. GROSS RECEIPT TAX (GRT)

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$142.89 B

## C. FRANCHISE FEE CLAUSE (FFC)

## (Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$795.25 C

## D. UTILITY TAX

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,526.89

## (13). FCC Amount Subject to City tax:

kwh 241920 x 0.739 % \$1,787.79

## (14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplying by GRT Rate of 1.0256 \$95.92

## (15). FFC Amount (From Line C)

\$795.25

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,243.97

## Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,024.40 D

## E. TOTAL BILL

Addition of Lines A, B, C, & D \$15,894.88 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

## Florida Sales Tax

Optional Sales Tax (yes or no)

Addition of lines A,B, & C x rate no 7.00%

\$1,040.93

## Commercial Total Bill

\$16,935.81 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

**Commercial GSLD-1**  
**BILL CALCULATION WORKSHEET**

Exhibit No. \_\_\_\_\_

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ENTER KWH 241920 FRANCHISE CODE 2250 SERVICE TO DATE 8/7/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 526

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,619.99 (2)

(3). Demand Charge \$5.81 \$3,056.06 (3)

**(4). Energy Conservation (ECC)**

kwh 241920 x 0.155 = ECC \$374.98 (4)

**(4a). Environmental charge (ECRC)**

kwh 241920 x 0 = ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 241920 x 0 = OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 526 x 2.40 = CPC \$1,262.40 (6)

(7). Addition of lines 2,3,4,5, & 6 \$7,313.43 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 241920 x 2.632 = FCC \$6,367.33 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,718.88 (9)

**FPL AMOUNT**\$13,718.88 A**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$140.70 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$783.07 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$7,313.43

(13). FCC Amount Subject to City tax:

kwh 241920 x 0.739 % \$1,787.79

(14). Subtotal: Additional Lines (line 11, 12, & 13)

Multiplied by GRT Rate of 1.0256 \$93.73

(15). FFC Amount (From Line C) \$783.07

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,016.14

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,001.61 D**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$15,644.26 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$1,024.99

Commercial Total Bill

\$16,669.25 G

REFUND

\$266.56

## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLS-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Page 9 of 24

ENTER KWH 251040 FRANCHISE CODE 2250 SERVICE TO DATE 7/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 600

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge \$38.12 \$38.12 (1)

**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents 1.083 \$2,718.76 (2)

(3). Demand Charge \$5.81 \$3,486.00 (3)

**(4). Energy Conservation (ECC)**

kwh 251040 x 0.155 =ECC \$389.11 (4)

**(4a). Environmental charge (ECRC)**

kwh 251040 x 0 =ECRC \$0.00 (4a)

**(5). Oil Backout Charge (OBC)**

kwh 251040 x 0 =OBC \$0.00 (5)

**(6). Capacity Payment Charge (CPC)**

kw 600 x 2.40 =CPC \$1,440.00 (6)

(7). Addition of lines 2,3,4,4a,5, & 6 \$8,033.87 (7)

**(8). FUEL COST CHARGE (FCC)**

kwh 251040 x 2.632 =FCC \$6,607.37 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$14,679.36 (9)

**FPL AMOUNT**

\$14,679.36 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$150.55 B

**C. FRANCHISE FEE CLAUSE (FFC)****(Code)**

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 % \$837.89 C

**D. UTILITY TAX**

(11). Customer Charge From (Line 1) \$38.12

(12). Non-Fuel Energy Charge (Line 7) \$8,033.87

(13). FCC Amount Subject to City tax:

kwh 251040 x 0.739 % \$1,855.19

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplying by GRT Rate of 1.0256 \$101.81

(15). FFC Amount (From Line C) \$837.89

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15 \$10,866.88

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st \$0 \$0

of next \$0 \$0

of excess \$0 \$0

\$0 \$1,086.69 D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D \$16,754.49 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt ) \$0.00 F

**Florida Sales Tax**

Optional Sales Tax (yes or no) no

Addition of lines A,B, & C x rate 7.00%

\$1,096.75

**Commercial Total Bill**

\$17,851.24 G



## DERIVATION OF REFUNDS BY ACCOUNT

Customer Name: Target-Hollywood  
 Customer Account #: 07710-59334

Commercial GSLD-1  
 BILL CALCULATION WORKSHEET

Exhibit No. \_\_\_\_\_  
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 Part 10 of 12  
 Page 10 of 24

ENTER KWH 251040 FRANCHISE CODE 2250 SERVICE TO DATE 7/9/2002  
 BILLING DAYS 30 PRORATED KWH \_\_\_\_\_ ACTUAL DEMAND 572

**A. ELECTRIC SERVICE AMOUNT****CUSTOMER CHARGE**

(1). Enter the Current Customer Charge

\$38.12 (1)**NON-FUEL ENERGY CHARGE****KWH Charge**

(2). kwh @ cents

1.083\$2,718.76 (2)

(3). Demand Charge

\$5.81\$3,323.32 (3)

(4). Energy Conservation (ECC)

kwh 251040 x 0.155 = ECC\$389.11 (4)

(4a). Environmental charge (ECRC)

kwh 251040 x 0 = ECRC\$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 251040 x 0 = OBC\$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 572 x 2.40 = CPC\$1,372.80 (6)

(7). Addition of lines 2,3,4,4a,5, &amp; 6

\$7,803.99 (7)

(8). FUEL COST CHARGE (FCC)

kwh 251040 x 2.632 = FCC\$6,607.37 (8)**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 &amp; 8 (AS SHOWN ON CUSTOMER BILL)

\$14,449.48 (9)**FPL AMOUNT**\$14,449.48 A**B. GROSS RECEIPT TAX (GRT)**Electric Service Amount (line A.) x GRT Rate = 1.0256\$148.19 B**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate

5.650 %\$824.77 C**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

\$7,803.99

(13). FCC Amount Subject to City tax:

kwh 251040 x 0.739 %\$1,855.19

(14). Subtotal: Additional Lines (line 11,12,&amp; 13)

Multiplied by GRT Rate of 1.0256\$99.46

(15). FFC Amount (From Line C)

\$824.77

(16). Subtotal: Of Lines 11, 12, 13, 14, &amp; 15

\$10,621.53

Tax Rate: Multiply Line 16 by

10.0% Straight OR\_\_\_\_\_ of 1st \$0 \$0\_\_\_\_\_ of next \$0 \$0\_\_\_\_\_ of excess \$0\$0\$1,062.15 D**E. TOTAL BILL**

Addition of Lines A, B, C, &amp; D

\$16,484.59 E

(Apply applicable interest, credits, adjustments, charges, etc... Please

Start Entry with a MINUS Sign (-) if Debt )

\$0.00 F

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, &amp; C x rate

7.00%\$1,079.57

Commercial Total Bill

\$17,564.16 G

REFUND

\$287.08

Customer Name: Target-Hollywood  
Customer Account #: 07710-59334

Commercial GSLD-1  
BILL CALCULATION WORKSHEET

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Part 10 of 12  
Page 11 of 24

ENTER KWH 238800 FRANCHISE CODE 2250 SERVICE TO DATE 5/7/2002  
BILLING DAYS 30 PRORATED KWH            ACTUAL DEMAND 552

**A. ELECTRIC SERVICE AMOUNT**  
CUSTOMER CHARGE

(1). Enter the Current Customer Charge            \$38.12 (1)

**NON-FUEL ENERGY CHARGE**

KWH Charge

(2). kwh @ cents 1.083 \$2,586.20 (2)

(3). Demand Charge \$5.81 \$3,207.12 (3)

(4). Energy Conservation (ECC)

kwh 238800 x 0.155 =ECC \$370.14 (4)

(4a). Environmental charge (ECRC)

kwh 238800 x 0 =ECRC \$0.00 (4a)

(5). Oil Backout Charge (OBC)

kwh 238800 x 0 =OBC \$0.00 (5)

(6). Capacity Payment Charge (CPC)

kw 552 x 2.40 =CPC \$1,324.80 (6)

(7). Addition of lines 2,3,4,4a,5, & 6

\$7,488.26 (7)

(8). FUEL COST CHARGE (FCC)

kwh 238800 x 2.632 =FCC \$6,285.22 (8)

**ELECTRIC SERVICE AMOUNT**

(9). Addition of lines 1, 7 & 8 (AS SHOWN ON CUSTOMER BILL) \$13,811.60 (9)

**FPL AMOUNT**

\$13,811.60 A

**B. GROSS RECEIPT TAX (GRT)**

Electric Service Amount (line A.) x GRT Rate = 1.0256 \$141.65 B

**C. FRANCHISE FEE CLAUSE (FFC)**

(Code)

Electric Service Amount (Line A) + GRT (Line B) x Franchise Rate 5.650 %

**D. UTILITY TAX**

(11). Customer Charge From (Line 1)

\$38.12

(12). Non-Fuel Energy Charge (Line 7)

(13). FCC Amount Subject to City tax:

kwh 238800 x 0.739 % \$1,764.73

(14). Subtotal: Additional Lines (line 11,12,& 13)

Multiplied by GRT Rate of 1.0256 \$95.29

(15). FFC Amount (From Line C)

\$788.36

(16). Subtotal: Of Lines 11, 12, 13, 14, & 15

\$10,174.76

Tax Rate: Multiply Line 16 by

10.0% Straight OR

of 1st

of next

of excess

\$0 \$0

\$0 \$0

\$0 \$0

\$0 \$1,017.48

D

**E. TOTAL BILL**

Addition of Lines A, B, C, & D

\$15,759.09 E

(Annly applicable interest credits adjustments charges etc. Please)

Florida Sales Tax

Optional Sales Tax (yes or no)

no

Addition of lines A,B, & C x rate

7.00%

\$1,031.91

Commercial Total Bill

\$16,791.00

G

kwh	238800	x	0.155 =ECC	<u>\$370.14</u>	(4)
				<u>\$0.00</u>	(4a)
				<u>\$0.00</u>	(5)
				<u>\$1,262.40</u>	(6)

**S RECEIPT TAX (GRT)**

ervice Amount (line A.) x GRT Rate	=	<u>1.0256</u>	<u>\$139.46</u>	B
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10.0% Straight OR



























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