

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Conservation Cost ) DOCKET NO. 940002-EG  
Recovery (ECCR) Clause ) ORDER NO. PSC-94-0389-FOF-EG  
\_\_\_\_\_ ) ISSUED: April 4, 1994

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON, Chairman  
SUSAN F. CLARK  
DIANE K. KIESLING

APPEARANCES:

JAMES MCGEE, Esquire, Florida Power Corporation, Post Office Box 14042, St. Petersburg, Florida 33733-4042  
On behalf of Florida Power Corporation.

CHARLES A. GUYTON, Esquire, Steel, Hector & Davis, 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301  
On behalf of Florida Power & Light Company.

FLOYD SELF, Esquire, Messer, Vickers, Caparello, Madsen, Lewis, Goldman & Metz, P.A., Post Office Box 1876, Tallahassee, Florida 32302-1876  
On behalf of Florida Public Utilities Company and West Florida Natural Gas Company

G. EDISON HOLLAND, JR., Esquire, JEFFREY A. STONE, Esquire, and TERESA E. LILES, Esquire, of Beggs & Lane, 700 Blount Building, 3 West Garden Street, Post Office Box 12950, Pensacola, Florida 32576-2950  
On behalf of Gulf Power Company.

LEE L. WILLIS, Esquire, and JAMES D. BEASLEY, Esquire, Macfarlane, Ausley, Ferguson and McMullen, Post Office Box 391, Tallahassee, Florida 32302  
On behalf of Tampa Electric Company

WAYNE L. SCHIEFELBEIN, Esquire, Gatlin, Woods, Carlson & Cowdery, 1709-D Mahan Drive, Tallahassee, Florida 32308  
On behalf of Chesapeake Utilities Corporation

JOSEPH A. MCGLOTHLIN, Esquire, and VICKI GORDON KAUFMAN, McWhirter, Reeves, McGlothlin, Davidson and Bakas, 315 South Calhoun Street, Suite 716, Tallahassee, Florida 32312  
On behalf of City Gas Company of Florida

DOCUMENT NUMBER-DATE

03126 APR-4

FPSC-RECORDS/REPORTING

MATTHEW R. COSTA, Esquire, Macfarlane Ferguson, P.O. Box 1531, Tampa, Florida 33601 and ROBERT SCHEFFEL WRIGHT, Esquire, Fine, Jacobson, Schwartz & Nash, P.A.  
On behalf of Peoples Gas System, Inc.

VICKI GORDON KAUFMAN, Esquire, McWirter, Reeves, McGlothlin, Davidson and Bakas, 315 South Calhoun Street, Suite 716, Tallahassee, Florida 32301  
On behalf of the Florida Industrial Power Users Group.

JOHN ROGER HOWE, Esquire, Office of Public Counsel, c/o The Florida Legislature, 111 West Madison Street, Suite 812, Tallahassee, Florida 32399-1400  
On behalf of the Citizens of the State of Florida.

ROBERT V. ELIAS, Esquire, 101 East Gaines Street, Tallahassee, Florida 32399-0863  
On behalf of the Staff of the Florida Public Service Commission.

PRENTICE P. PRUITT, Esquire, Office of the General Counsel, 101 East Gaines Street, Tallahassee, Florida, 32399-0861  
Counsel to the Commissioners.

**ORDER APPROVING CERTAIN ENERGY  
CONSERVATION COST RECOVERY**

**BY THE COMMISSION:**

As part of the continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, hearings are held in February and August of each year in this docket and two related dockets. Pursuant to Notice, a hearing was held in this docket and in Docket Nos. 940001-EI and 940003-GU on March 9, 1994.

Florida Power Corporation (FPC), Florida Power and Light Company (FPL), Florida Public Utilities Company (FPUC), Gulf Power Company (Gulf), Tampa Electric Company (TECO), Chesapeake Utilities Corporation, Florida Division (CUC), City Gas Company (CGC), Peoples Gas System, Inc. (PGS), St. Joe Natural Gas Company (SJNG) and West Florida Natural Gas Company (WFNG) submitted testimony and exhibits in support of their proposed true-up amounts and their conservation cost recovery factors. At the Prehearing Conference, Staff, the Office of Public Counsel, all other intervenors and the utilities reached agreement as to the appropriate true-up amounts,

cost recovery factors and company specific issues for all utilities.

**Final True-up Amounts and Cost Recovery Factors**

The parties stipulated to the conservation cost recovery true-up amounts and to the appropriate factors to be applied during the April, 1994 through March, 1995 period. We accept the stipulations as reasonable and supported by competent substantial evidence of record.

We find that the appropriate final end-of-the-period true-up amounts for the period April 1993 through September 1993 are as follows:

**Electric Utilities:**

|               |                            |
|---------------|----------------------------|
| FPC:          | \$ 1,852,952 overrecovery. |
| FPL:          | \$ 554,770 overrecovery.   |
| GULF:         | \$ 97,635 overrecovery.    |
| TECO:         | \$ 442,612 underrecovery.  |
| FPUC: (Marx.) | \$ 2,532 overrecovery.     |
| FPUC: (Fern.) | \$ 5,317 overrecovery.     |

**Gas Utilities:**

|       |                           |
|-------|---------------------------|
| CUC:  | \$ 7,876 overrecovery.    |
| CGC:  | \$ 320,216 underrecovery. |
| PGS:  | \$ 15,238 overrecovery.   |
| SJNG: | \$ 3,012 underrecovery.   |
| WFNG: | \$ 203,609 overrecovery.  |

We find that the appropriate conservation cost recovery factors to be utilized for the period April 1994 through March 1995 are as follows:

**Electric Utilities:**

|      |                               |                    |
|------|-------------------------------|--------------------|
| FPC: | <u>Rate Class</u>             | <u>ECCR Factor</u> |
|      | Residential                   | .00440 \$/kWh      |
|      | General Svc. Non-Demand       | .00322 \$/kWh      |
|      | General Svc. 100% Load Factor | .00253 \$/kWh      |
|      | General Svc. Demand           | .00288 \$/kWh      |
|      | Curtable                      | .00237 \$/kWh      |
|      | Interruptible                 | .00245 \$/kWh      |
|      | Lighting                      | .00123 \$/kWh      |

|      |                   |                    |                   |                    |
|------|-------------------|--------------------|-------------------|--------------------|
| FPL: | <u>Rate Class</u> | <u>ECCR Factor</u> | <u>Rate Class</u> | <u>ECCR Factor</u> |
|      | RS1               | .00243 \$/kWh      | SST1T             | .00192 \$/kWh      |
|      | GS1               | .00222 \$/kWh      | SST1D             | .00175 \$/kWh      |
|      | GSD1              | .00210 \$/kWh      | CILCD/CILCG       | .00184 \$/kWh      |
|      | OS2               | .00195 \$/kWh      | CILCT             | .00169 \$/kWh      |
|      | GSLD1/CS1         | .00199 \$/kWh      | MET               | .00211 \$/kWh      |
|      | GSLD2/CS2         | .00190 \$/kWh      | OL1/SL1           | .00145 \$/kWh      |
|      | GSLD3/CS3         | .00178 \$/kWh      | SL2               | .00178 \$/kWh      |
|      | ISSTID            | .00206 \$/kWh      |                   |                    |

GPC: .026 cents/kWh

TECO: 0.010 cents per KWH for Interruptible  
 0.185 cents per KWH for Residential  
 0.161 cents per KWH for General Service Non-Demand  
 0.142 cents per KWH for General Service Demand-Secondary  
 0.140 cents per KWH for General Service Demand-Primary  
 0.133 cents per KWH for General Service Large  
 Demand-Secondary  
 0.131 cents per KWH for General Service Large  
 Demand-Primary  
 0.053 cents per KWH for Lighting

FPUC: (Mar.) .012 cents/kWh  
 FPUC: (Fern.) .006 cents/kWh

**Gas Utilities:**

|      |                              |                     |
|------|------------------------------|---------------------|
| CUC: | <u>Rate Class</u>            | <u>ECCR Factor</u>  |
|      | GS - Residential             | 2.410 cents / therm |
|      | GS - Commercial              | .775 cents / therm  |
|      | GS - Commercial-Large Volume | .465 cents / therm  |
|      | GS - Industrial              | .253 cents / therm  |
|      | Firm Transportation          | .247 cents / therm  |

|       |                              |                     |
|-------|------------------------------|---------------------|
| CGC:  | <u>Rate Class</u>            | <u>ECCR Factor</u>  |
|       | RS - Residential             | 7.791 cents / therm |
|       | CS - Commercial              | 2.295 cents / therm |
| PGS:  | <u>Rate Class</u>            | <u>ECCR Factor</u>  |
|       | Residential                  | 5.415 cents / therm |
|       | Commercial - Street Lighting | .678 cents / therm  |
|       | Commercial - Small Volume    | 4.834 cents / therm |
|       | Commercial                   | 1.983 cents / therm |
|       | Commercial - Large Volume 1  | 1.602 cents / therm |
|       | Commercial - Large Volume 2  | 1.165 cents / therm |
| SJNG: | <u>Rate Class</u>            | <u>ECCR Factor</u>  |
|       | Residential                  | 1.420 cents / therm |
|       | Commercial                   | 2.102 cents / therm |
|       | Commercial - Large Volume    | 1.270 cents / therm |
| WFNG: | <u>Rate Class</u>            | <u>ECCR Factor</u>  |
|       | Residential                  | 5.012 cents / therm |
|       | Commercial                   | 1.681 cents / therm |
|       | Commercial - Large Volume    | 1.248 cents / therm |
|       | Industrial                   | .279 cents / therm  |
|       | Firm Transportation          | .279 cents / therm  |
|       | Special Contract             | .279 cents / therm  |

We find that the factors shall be effective beginning with the specified billing cycle and thereafter for the period April, 1994 through March, 1995. Billing cycles may start before April 1, 1994, and the last cycle may be read after March 31, 1995, so that each customer is billed for twelve months regardless of when the adjustment factor became effective.

A calculation worksheet detailing the true-up amounts and factors for the natural gas utilities is attached to this Order as Attachment A. A calculation worksheet detailing the true-up amounts and factors for the electric utilities is attached to this Order as Attachment B.

#### Company-Specific Conservation Cost Recovery Issues

We find that the utilities shall not be required to true-up the kWh sales projected for each class's allocation. The migration of customers between classes during the year could result in some customers being unfairly burdened if the true-up is done by class rather than on a system basis. Since individual program

expenditures are not collected on a specific rate class basis, true-up of kWh sales for each rate class is inappropriate.

We find that the line loss and metering voltage adjustments, as required by Commission Order PSC-93-1845-FOF-EG, have been correctly calculated and displayed in each utility's projected filing.

We find that \$5,612 Florida Power Corporation spent providing ECCR employees various food items during the six month period ending March 31, 1993 shall be disallowed. The amount in question does not change the ECCR factors submitted by FPC.

We find that an amount equal to the \$1,882 in purchase discounts which Florida Power Corporation did not take during the six month period ending March 31, 1993 shall be deducted from total program costs. Florida Power Corporation should provide ECCR programs at the lowest cost possible. Therefore, discounts available to the company, but not taken, shall be deducted from allowed program costs. The amount in question does not change the ECCR factors submitted by FPC.

We find that Florida Power Corporation's ECCR revenues collected for the period ending September 1993 shall be increased by \$130,716. FPC indicates that an adjustment to ECCR revenues for the amount in question plus interest was made in October 1993, and is therefore fully reflected in the ECCR factors submitted by FPC.

We find that \$118,794 in expenses that Florida Power & Light Company incurred for C/I Efficient Lighting Program prior to program modification approval shall be allowed even though the expenses were not primarily related to training. Staff's audit of Florida Power & Light Company's conservation programs has disclosed that \$118,794 in expenditures were primarily for promotional material (\$94,535) rather than for training (\$21,000), with the remainder (\$3,259) reclassified to FPL's Conservation Research & Development Program. However, the expenditures were prudent, whether for promotional material or training, and the Commission's vote in Order PSC-93-1333-FOF-EG shall not be modified.

We find that it is appropriate for Florida Power & Light Company to refund approximately \$1,300,000 in Gross Receipt Taxes overcollected from load management customers during the period of January 1988 through April 1994 directly to the load management customers of record during the April billing cycle. This is the most equitable and cost-effective method to distribute the refund.

We find that Peoples Gas System, Inc. shall not be allowed to recover expenses related to the installation of liquified propane appliances through the energy conservation cost recovery clause. The Staff audit for the April 1993 through September 1993 revealed that certain expenses related to the installation of liquified petroleum appliances were included for conservation cost recovery. Peoples states that it inadvertently included these expenses in its petition for cost recovery. Peoples' approved conservation programs do not allow for the pass-through of costs related to liquified propane appliances.

We find that Peoples Gas System, Inc. shall not be allowed to recover expenses related to the installation of natural gas street lighting through the energy conservation cost recovery clause. The Staff audit for the April 1993 through September 1993 revealed that certain expenses related to the installation of gas street lighting were included for conservation cost recovery. Peoples states that it inadvertently included these expenses in its petition for cost recovery. Peoples Gas System does not have an approved energy conservation program that allows for the recovery of incentives paid for the installation of natural gas street lighting.

In consideration of the foregoing it is

ORDERED by the Florida Public Service Commission that the findings and stipulations set forth in the body of this Order are hereby approved. It is further

ORDERED that the utilities named herein are authorized to collect the conservation cost recovery amounts and utilize the factors approved herein for bills rendered for meter readings taken beginning with the specified billing cycle and thereafter for the period April, 1994 through March, 1995. Billing cycles may start before April 1, 1994, and the last cycle may be read after March 31, 1995, so that each customer is billed for twelve months regardless of when the adjustment factor became effective. It is further

ORDERED that the utilities shall not be required to true-up the kWh sales projected for each class's allocation. It is further

ORDERED that the line loss and metering voltage adjustments, as required by Commission Order PSC-93-1845-FOF-EG, have been correctly calculated and displayed in each utility's projected filing. It is further

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ORDERED that \$5,612 Florida Power Corporation spent providing ECCR employees various food items during the six month period ending March 31, 1993 shall be disallowed. It is further

ORDERED that an amount equal to the \$1,882 in purchase discounts which Florida Power Corporation did not take during the six month period ending March 31, 1993 shall be deducted from total program costs. It is further

ORDERED that Florida Power Corporation's ECCR revenues collected for the period ending September 1993 shall be increased by \$130,716. It is further

ORDERED that \$118,794 in expenses that Florida Power & Light Company incurred for C/I Efficient Lighting Program prior to program modification approval shall be allowed. It is further

ORDERED that it is appropriate for Florida Power & Light Company to refund approximately \$1,300,000 in Gross Receipt Taxes overcollected from load management customers during the period of January 1988 through April 1994 directly to the load management customers of record during the April billing cycle. It is further

ORDERED that Peoples Gas System, Inc. shall not be allowed to recover expenses related to the installation of liquified propane appliances through the energy conservation cost recovery clause. It is further

ORDERED that Peoples Gas System, Inc. shall not be allowed to recover expenses related to the installation of natural gas street lighting through the energy conservation cost recovery clause.

By ORDER of the Florida Public Service Commission, this 4th day of April, 1994.

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BLANCA S. BAYO, Director  
Division of Records and Reporting

( S E A L )

RVE

by Kay Flynn  
Chief, Bureau of Records



NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

ATTACHMENT A

| Issue   | CHESAPEAKE UTILITIES CORPORATION |                       |                     |                 |            | CITY GAS COMPANY |                       |                     |                 |            |
|---|----------------------------------|-----------------------|---------------------|-----------------|------------|------------------|-----------------------|---------------------|-----------------|------------|
|   | Company Position                 | Pub. Counsel Position | Difference Co. & PC | Commission Vote | Difference | Company Position | Pub. Counsel Position | Difference Co. & PC | Commission Vote | Difference |
| Prior Period ADJUSTED NET True-up - Oct'92/Sep'93 (Over)/Under Recovery | (\$7,876)                        | NA                    | \$0                 | (7,876)         | \$0        | 320,216          | NA                    | \$0                 | 320,216         | \$0        |
| Current Period ACTUAL/EST True-Up - Oct'93/Sep'94 (Over)/Under Recovery | \$64,901                         | NA                    | \$0                 | 64,901          | (\$0)      | 1,617,938        | NA                    | \$0                 | 1,617,938       | (\$0)      |
| Future Period Projections Estimated Costs Oct'94/Mar'95                 | \$76,125                         | NA                    | \$0                 | 76,125          | \$0        | 1,183,293        | NA                    | \$0                 | 1,183,293       | \$0        |
| (Over)/Under Recovery Estimated - Oct'93/Sep'94                         | \$64,901                         | NA                    | \$0                 | \$64,901        | (\$0)      | \$1,617,938      | NA                    | \$0                 | \$1,617,938     | (\$0)      |
| TOTAL to Recover During - Apr'94/Mar'95                                 | \$141,026                        | NA                    | \$0                 | \$141,026       | (\$0)      | \$2,801,231      | NA                    | \$0                 | \$2,801,231     | (\$0)      |

| Issue   | PEOPLES GAS SYSTEM, INC. |                       |                     |                 |            | ST JOE NATURAL GAS COMPANY |                       |                     |                 |            |
|---|--------------------------|-----------------------|---------------------|-----------------|------------|----------------------------|-----------------------|---------------------|-----------------|------------|
|   | Company Position         | Pub. Counsel Position | Difference Co. & PC | Commission Vote | Difference | Company Position           | Pub. Counsel Position | Difference Co. & PC | Commission Vote | Difference |
| Prior Period ADJUSTED NET True-up - Oct'92/Sep'93 (Over)/Under Recovery | (\$15,238)               | NA                    | \$0                 | (15,238)        | \$0        | \$3,012                    | NA                    | \$0                 | 3,012           | \$0        |
| Current Period ACTUAL/EST True-Up - Oct'93/Sep'94 (Over)/Under Recovery | \$2,818,208              | NA                    | \$0                 | 2,818,208       | (\$0)      | (\$2,068)                  | NA                    | \$0                 | (2,068)         | \$0        |
| Future Period Projections Estimated Costs Oct'94/Mar'95                 | \$3,468,611              | NA                    | \$0                 | 3,468,611       | \$0        | \$16,375                   | NA                    | \$0                 | 16,375          | \$0        |
| (Over)/Under Recovery Estimated - Oct'93/Sep'94                         | \$2,818,208              | NA                    | \$0                 | \$2,818,208     | (\$0)      | (\$2,068)                  | NA                    | \$0                 | (\$2,068)       | \$0        |
| TOTAL to Recover During - Apr'94/Mar'95                                 | \$6,286,819              | NA                    | \$0                 | \$6,286,819     | (\$0)      | \$14,307                   | NA                    | \$0                 | \$14,307        | \$0        |

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| Issue   | WEST FLORIDA NATURAL GAS |                          |                        |                    |            |
|---|--------------------------|--------------------------|------------------------|--------------------|------------|
|   | Company<br>Position      | Pub. Counsel<br>Position | Difference<br>Co. & PC | Commission<br>Vote | Difference |
| Prior Period ADJUSTED NET<br>True-up - Oct'92/Sep'93<br>(Over)/Under Recovery | (\$203,609)              | NA                       | \$0                    | (203,609)          | \$0        |
| Current Period ACTUAL/EST<br>True-Up - Oct'93/Sep'94<br>(Over)/Under Recovery | \$314,362                | NA                       | \$0                    | 314,362            | \$0        |
| Future Period Projections<br>Estimated Costs<br>Oct'94/Mar'95                 | \$391,315                | NA                       | \$0                    | 391,315            | \$0        |
| (Over)/Under Recovery<br>Estimated - Oct'93/Sep'94                            | \$314,362                | NA                       | \$0                    | \$314,362          | \$0        |
| TOTAL to Recover<br>During - Apr'94/Mar'95                                    | \$705,677                | NA                       | \$0                    | \$705,677          | \$0        |

\*\*\* NATURAL GAS UTILITIES \*\*\*  
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION  
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

**CHESAPEAKE UTILITIES CORPORATION**

| COMMISSION VOTE      |               |                   |                       |                       |                  |                      |                       |                |                |                   |
|----------------------|---------------|-------------------|-----------------------|-----------------------|------------------|----------------------|-----------------------|----------------|----------------|-------------------|
| (1)                  | (2)           | (3)               | (4)                   | (5)                   | (6)              | (7)                  | (8)                   | (9)            | (10)           | (11)              |
| RATE CLASS           | BILLS         | THERM SALES       | TOTAL CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL (4+5)      | TOTAL ESTIMATED ECCR | % SURCHARGE PER THERM | DOLLARS        | REVENUE TAX    | ADJUSTMENT FACTOR |
| GS - RESIDENTIAL     | 85,810        | 1,945,480         | 557,765               | 839,008               | 1,396,773        | 46,002               | 3.29%                 | 0.02365        | 1.01911        | 0.02410           |
| GS - COMMERCIAL      | 9,117         | 3,829,136         | 136,755               | 747,907               | 884,662          | 29,136               | 3.29%                 | 0.00761        | 1.01911        | 0.00775           |
| GS - COMMERCIAL - LV | 266           | 1,401,804         | 5,320                 | 188,753               | 194,073          | 6,392                | 3.29%                 | 0.00456        | 1.01911        | 0.00465           |
| GS - INDUSTRIAL      | 471           | 10,000,968        | 18,840                | 734,871               | 753,711          | 24,823               | 3.29%                 | 0.00248        | 1.01911        | 0.00253           |
| FIRM TRANSPORTATION  | 0             | 14,327,471        | 0                     | 1,052,783             | 1,052,783        | 34,673               | 3.29%                 | 0.00242        | 1.01911        | 0.00247           |
| <b>TOTAL</b>         | <b>95,684</b> | <b>31,504,859</b> | <b>718,690</b>        | <b>3,563,322</b>      | <b>4,282,002</b> | <b>141,026</b>       | <b>3.29%</b>          | <b>0.00448</b> | <b>1.01911</b> | <b>0.00456</b>    |

**CITY GAS COMPANY**

| COMMISSION VOTE  |                  |                   |                       |                       |                   |                      |                       |                |                |                   |
|------------------|------------------|-------------------|-----------------------|-----------------------|-------------------|----------------------|-----------------------|----------------|----------------|-------------------|
| (1)              | (2)              | (3)               | (4)                   | (5)                   | (6)               | (7)                  | (8)                   | (9)            | (10)           | (11)              |
| RATE CLASS       | BILLS            | THERM SALES       | TOTAL CUSTOMER CHARGE | NON-GAS ENERGY CHARGE | TOTAL (4+5)       | TOTAL ESTIMATED ECCR | % SURCHARGE PER THERM | DOLLARS        | REVENUE TAX    | ADJUSTMENT FACTOR |
| RS - RESIDENTIAL | 1,079,269        | 21,643,548        | 8,480,134             | 7,485,328             | 13,925,462        | 1,679,890            | 12.06%                | 0.07762        | 1.00376        | 0.07791           |
| CS - COMMERCIAL  | 57,242           | 49,051,088        | 686,904               | 8,608,466             | 9,295,370         | 1,121,341            | 12.06%                | 0.02286        | 1.00376        | 0.02295           |
| INTERRUPTIBLE    | 0                | 0                 | 0                     | 0                     | 0                 | 0                    | 0.00%                 | 0.00000        | 1.00376        | 0.00000           |
| <b>TOTAL</b>     | <b>1,136,511</b> | <b>70,694,636</b> | <b>7,147,038</b>      | <b>16,073,794</b>     | <b>23,220,832</b> | <b>2,801,231</b>     | <b>12.06%</b>         | <b>0.10048</b> | <b>1.00376</b> | <b>0.10085</b>    |

\*\*\* NATURAL GAS UTILITIES \*\*\*  
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION  
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

**PEOPLES GAS SYSTEM, INC.**

COMMISSION VOTE

| (1)<br>RATE CLASS      | (2)<br>BILLS | (3)<br>THERM<br>SALES | (4)<br>TOTAL<br>CUSTOMER<br>CHARGE | (5)<br>NON-GAS<br>ENERGY<br>CHARGE | (6)<br>TOTAL<br>(4+5) | (7)<br>TOTAL<br>ESTIMATED<br>ECCR | (8)<br>%<br>SURCHARGE PER THERM | (9)<br>DOLLARS<br>PER THERM | (10)<br>REVENUE<br>TAX | (11)<br>ADJUSTMENT<br>FACTOR |
|------------------------|--------------|-----------------------|------------------------------------|------------------------------------|-----------------------|-----------------------------------|---------------------------------|-----------------------------|------------------------|------------------------------|
| RESIDENTIAL            | 2,070,783    | 42,207,234            | 14,495,481                         | 17,354,348                         | 31,849,829            | 2,277,099                         | 7.15%                           | 0.05395                     | 1.00376                | 0.05415                      |
| COMMERCIAL - STREET LT | 242          | 124,543               | 0                                  | 11,766                             | 11,766                | 841                               | 7.15%                           | 0.00675                     | 1.00376                | 0.00678                      |
| SMALL COMMERCIAL       | 61,694       | 2,752,877             | 925,410                            | 928,766                            | 1,854,176             | 132,564                           | 7.15%                           | 0.04815                     | 1.00376                | 0.04834                      |
| COMMERCIAL             | 173,356      | 90,346,673            | 2,947,052                          | 22,021,098                         | 24,968,150            | 1,785,095                         | 7.15%                           | 0.01978                     | 1.00376                | 0.01983                      |
| COMMERCIAL - LG VOL 1  | 20,367       | 109,767,467           | 509,175                            | 23,995,168                         | 24,504,343            | 1,751,935                         | 7.15%                           | 0.01596                     | 1.00376                | 0.01602                      |
| COMMERCIAL - LG VOL 2  | 549          | 29,222,402            | 24,705                             | 4,720,879                          | 4,745,584             | 339,285                           | 7.15%                           | 0.01161                     | 1.00376                | 0.01165                      |
| INTERRUPTIBLE          | 0            | 0                     | 0                                  | 0                                  | 0                     | 0                                 | 7.15%                           | 0.00000                     | 1.00376                | 0.00000                      |
| TOTAL                  | 2,326,991    | 274,421,196           | 18,901,823                         | 69,032,025                         | 87,933,848            | 6,286,819                         | 7.15%                           | 0.02291                     | 1.00376                | 0.02300                      |

**ST JOE NATURAL GAS COMPANY**

COMMISSION VOTE

| (1)<br>RATE CLASS      | (2)<br>BILLS | (3)<br>THERM<br>SALES | (4)<br>TOTAL<br>CUSTOMER<br>CHARGE | (5)<br>NON-GAS<br>ENERGY<br>CHARGE | (6)<br>TOTAL<br>(4+5) | (7)<br>TOTAL<br>ESTIMATED<br>ECCR | (8)<br>%<br>SURCHARGE PER THERM | (9)<br>DOLLARS<br>PER THERM | (10)<br>REVENUE<br>TAX | (11)<br>ADJUSTMENT<br>FACTOR |
|------------------------|--------------|-----------------------|------------------------------------|------------------------------------|-----------------------|-----------------------------------|---------------------------------|-----------------------------|------------------------|------------------------------|
| RESIDENTIAL            | 16,230       | 773,108               | 48,689                             | 15,230                             | 63,919                | 10,665                            | 16.69%                          | 0.01379                     | 1.02960                | 0.01420                      |
| COMMERCIAL             | 1,074        | 54,351                | 5,368                              | 1,283                              | 6,651                 | 1,110                             | 16.69%                          | 0.02042                     | 1.02960                | 0.02102                      |
| COMMERCIAL - LG VOL    | 298          | 205,289               | 5,960                              | 9,217                              | 15,177                | 2,532                             | 16.69%                          | 0.01234                     | 1.02960                | 0.01270                      |
| INTERRUPTIBLE          | 0            | 0                     | 0                                  | 0                                  | 0                     | 0                                 | 16.69%                          | 0.00000                     | 1.02960                | 0.00000                      |
| INTERRUPTIBLE - LG VOL | 0            | 0                     | 0                                  | 0                                  | 0                     | 0                                 | 16.69%                          | 0.00000                     | 1.02960                | 0.00000                      |
| TOTAL                  | 17,602       | 1,032,748             | 60,017                             | 25,730                             | 85,747                | 14,307                            | 16.69%                          | 0.01385                     | 1.02826                | 0.01425                      |

\*\*\* NATURAL GAS UTILITIES \*\*\*  
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION  
 FOR THE PERIOD - APRIL 1994, / MARCH, 1995

**WEST FLORIDA NATURAL GAS**

COMMISSION VOTE

| (1)<br>RATE CLASS    | (2)<br>BILLS   | (3)<br>THERM<br>SALES | (4)<br>TOTAL<br>CUSTOMER<br>CHARGE | (5)<br>NON-GAS<br>ENERGY<br>CHARGE | (6)<br>TOTAL<br>(4+5) | (7)<br>TOTAL<br>ESTIMATED<br>ECCR | (8)<br>%<br>SURCHARGE | (9)<br>DOLLARS<br>PER THERM | (10)<br>REVENUE<br>TAX | (11)<br>ADJUSTMENT<br>FACTOR |
|----------------------|----------------|-----------------------|------------------------------------|------------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------|------------------------|------------------------------|
| RESIDENTIAL          | 302,298        | 8,950,857             | 2,116,086                          | 2,911,266                          | 5,027,352             | 446,931                           | 8.89%                 | 0.04993                     | 1.00376                | 0.05012                      |
| COMMERCIAL           | 25,035         | 10,187,695            | 250,350                            | 1,668,541                          | 1,918,891             | 170,589                           | 8.89%                 | 0.01674                     | 1.00376                | 0.01681                      |
| COMMERCIAL LARGE VOL | 108            | 3,620,035             | 5,400                              | 501,013                            | 506,413               | 45,020                            | 8.89%                 | 0.01244                     | 1.00376                | 0.01248                      |
| INDUSTRIAL           | 36             | 1,267,000             | 3,600                              | 61,792                             | 65,392                | 5,813                             | 8.89%                 | 0.00278                     | 1.00376                | 0.00279                      |
| FIRM TRANSPORTATION  | 36             | 7,728,800             | 3,600                              | 376,924                            | 380,524               | 33,829                            | 8.89%                 | 0.00278                     | 1.00376                | 0.00279                      |
| SPECIAL CONTRACT     | 12             | 6,511,200             | 39,312                             | 0                                  | 39,312                | 3,495                             | 8.89%                 | 0.00278                     | 1.00376                | 0.00279                      |
| <b>TOTAL</b>         | <b>327,525</b> | <b>38,265,387</b>     | <b>2,418,348</b>                   | <b>5,519,536</b>                   | <b>7,937,884</b>      | <b>705,677</b>                    |                       | <b>0.01844</b>              | <b>1.00376</b>         | <b>0.01851</b>               |

**\*\*\* ELECTRIC UTILITIES \*\*\***  
**FLORIDA POWER CORPORATION**

|  | Residential         | General<br>Non-Demand | General<br>100% L.F. | General<br>Demand   | Curtable            | Interruptible       | Lighting            | TOTAL                              |
|--|---------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| Demand Allocation %  | 63.319%             | 2.425%                | 0.091%               | 29.399%             | 0.844%              | 3.759%              | 0.163%              | 100.000%                           |
| Energy Allocation %  | 50.884%             | 2.782%                | 0.138%               | 38.265%             | 1.374%              | 5.878%              | 0.659%              | 100.000%                           |
| End of Period Trueup<br>(Over)/Under Recovery<br>Actual: Apr 93/Sep 93     |                     |                       |                      |                     |                     |                     |                     | Stipulated<br>Issue<br>\$1,852,952 |
| Current Period Trueup<br>Estimated: Oct 93/Mar 94<br>Demand (O)/U Recovery | (\$2,610,412)       | (\$99,966)            | (\$3,748)            | (\$1,212,014)       | (\$34,783)          | (\$154,975)         | (\$6,712)           | (\$4,122,610)                      |
| Energy (O)/U Recovery  | (\$295,306)         | (\$16,147)            | (\$799)              | (\$222,185)         | (\$7,972)           | (\$34,113)          | (\$3,824)           | (\$580,345)                        |
| Total (O)/U Recovery   | (\$2,905,718)       | (\$116,113)           | (\$4,547)            | (\$1,434,199)       | (\$42,754)          | (\$189,088)         | (\$10,537)          | (\$4,702,955)                      |
| Future Incremental Costs:<br>Projected: Apr 94/Mar 95<br>Demand Costs      | \$59,029,072        | \$2,260,520           | \$84,760             | \$27,407,190        | \$786,541           | \$3,504,433         | \$151,786           | \$93,224,303                       |
| Energy Costs   | \$6,678,609         | \$365,182             | \$18,067             | \$5,024,909         | \$180,285           | \$771,496           | \$86,491            | \$13,125,038                       |
| Total Projected Cost   | \$65,707,681        | \$2,625,702           | \$102,827            | \$32,432,099        | \$966,825           | \$4,275,929         | \$238,278           | \$106,349,341                      |
| Adjust: Collect/Refund   | \$0                 | \$0                   | \$0                  | \$0                 | \$0                 | \$0                 | \$0                 | \$0                                |
| TOTAL to Recover<br>Future Incremental Costs:                              | \$62,801,963        | \$2,509,589           | \$98,280             | \$30,997,901        | \$924,071           | \$4,086,841         | \$227,741           | \$101,646,386                      |
| TOTAL Retail KWH (000)<br>Future Incremental Revenues:                     | 14,278,243          | 780,848               | 38,945               | 10,770,659          | 389,694             | 1,668,569           | 185,236             | 28,112,194                         |
| Costs/kWh (cents)<br>Demand  | 0.3951373           | 0.2766933             | 0.2080151            | 0.2432087           | 0.1929098           | 0.2007384           | 0.0783191           |                                    |
| Energy   | 0.0447065           | 0.0446965             | 0.0443396            | 0.0445908           | 0.0442176           | 0.0441925           | 0.0446275           |                                    |
| Total  | 0.4398438           | 0.3213928             | 0.2523547            | 0.2877995           | 0.2371273           | 0.2449309           | 0.1229466           |                                    |
| Regulation Expansion Factor  | 1.00083             | 1.00083               | 1.00083              | 1.00083             | 1.00083             | 1.00083             | 1.00083             |                                    |
| Conservation Adjustment<br>Factor (nearest .001 cent)                      | Stipulated<br>Issue | Stipulated<br>Issue   | Stipulated<br>Issue  | Stipulated<br>Issue | Stipulated<br>Issue | Stipulated<br>Issue | Stipulated<br>Issue |                                    |
| @ Secondary Voltage  | 0.440               | 0.322                 | 0.253                | 0.288               | 0.237               | 0.245               | 0.123               |                                    |
| @ Primary Voltage  | N.A.                | 0.319                 | N.A.                 | 0.285               | 0.235               | 0.243               | N.A.                |                                    |
| @ Transmission Voltage   | N.A.                | N.A.                  | N.A.                 | 0.282               | N.A.                | 0.240               | N.A.                |                                    |

Note: N/A - Not Applicable

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\*\*\* ELECTRIC UTILITIES \*\*\*

TAMPA ELECTRIC COMPANY

|  | Residential         | General<br>Service<br>Non-Demand | General<br>Service<br>Demand | General<br>Service<br>Large Demand | Lighting            | TOTAL                            |
|--|---------------------|----------------------------------|------------------------------|------------------------------------|---------------------|----------------------------------|
| Demand Allocation %  | 58.910%             | 6.820%                           | 24.190%                      | 10.010%                            | 0.070%              | 100.000%                         |
| Energy Allocation %  | 49.320%             | 6.920%                           | 29.320%                      | 13.460%                            | 0.980%              | 100.000%                         |
| End of Period Trueup<br>(Over)/Under Recovery<br>Actual: Apr 93/Sep 93 |                     |                                  |                              |                                    |                     | Stipulated<br>Issue<br>\$442,612 |
| Current Period Trueup<br>Estimated: Oct 93/Mar 94                      |                     |                                  |                              |                                    |                     |                                  |
| Demand Costs   | \$550,375           | \$63,717                         | \$225,908                    | \$83,520                           | \$654               | \$934,264                        |
| Energy Costs   | \$178,571           | \$25,055                         | \$108,158                    | \$48,734                           | \$3,548             | \$362,066                        |
| Total Projected Cost   | \$728,946           | \$88,772                         | \$332,156                    | \$142,254                          | \$4,202             | \$1,296,330                      |
| Future Incremental Costs:<br>Projected: Apr 94/Mar 95                  |                     |                                  |                              |                                    |                     |                                  |
| Demand Costs   | \$7,763,865         | \$898,821                        | \$3,188,048                  | \$1,319,238                        | \$9,225             | \$13,179,197                     |
| Energy Costs   | \$2,434,643         | \$341,600                        | \$1,447,359                  | \$664,442                          | \$48,377            | \$4,936,422                      |
| Total Projected Cost   | \$10,198,508        | \$1,240,422                      | \$4,635,407                  | \$1,983,680                        | \$57,602            | \$18,115,619                     |
| Adjust: Collect/Refund   | \$0                 | \$0                              | \$0                          | \$0                                | \$0                 | \$0                              |
| TOTAL to Recover<br>Future Incremental Costs:                          | \$10,927,454        | \$1,329,193                      | \$4,967,563                  | \$2,125,934                        | \$61,805            | \$19,411,949                     |
| TOTAL Retail KWH (000)<br>Future Incremental Revenues:                 | 5,900,216           | 827,848                          | 3,507,590                    | 1,610,237                          | 117,239             | 11,963,130                       |
| Costs/KWh (cents)  |                     |                                  |                              |                                    |                     |                                  |
| Demand   | 0.1409142           | 0.1162699                        |                              |                                    | 0.0084267           |                                  |
| Energy   | 0.0442901           | 0.0442901                        |                              |                                    | 0.0442901           |                                  |
| Total  | 0.1852043           | 0.1605600                        | 0.1416700                    | 0.1325600                          | 0.0527169           |                                  |
| Regulation Expansion Factor  | 1.00083             | 1.00083                          | 1.00083                      | 1.00083                            | 1.00083             |                                  |
| Conservation Adjustment<br>Factor (nearest .001 cent)                  | Stipulated<br>Issue | Stipulated<br>Issue              | Stipulated<br>Issue          | Stipulated<br>Issue                | Stipulated<br>Issue |                                  |
| @ Secondary Voltage  | 0.185               | 0.161                            | 0.142                        | 0.133                              | 0.053               |                                  |
| @ Primary Voltage  | N.A.                | N.A.                             | 0.140                        | 0.131                              | N.A.                |                                  |

Note: N/A - Not Applicable

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\*\*\* ELECTRIC UTILITIES \*\*\*

|   | GULF POWER COMPANY    |                     |                        | FLORIDA PUBLIC UTILITIES |                     |                        |                           |                     |                        |
|---|-----------------------|---------------------|------------------------|--------------------------|---------------------|------------------------|---------------------------|---------------------|------------------------|
|   | Company's<br>Position | Staff's<br>Position | Stipulated<br>Position | Marianna Division        |                     |                        | Fernandina Beach Division |                     |                        |
|   |                       |                     |                        | Company's<br>Position    | Staff's<br>Position | Stipulated<br>Position | Company's<br>Position     | Staff's<br>Position | Stipulated<br>Position |
| End of Period Trueup<br>(Over)/Under Recovery<br>Actual: Apr 93/Sep 93      | (\$97,635)            | (\$97,635)          | (\$97,635)             | (\$2,532)                | (\$2,532)           | (\$2,532)              | (\$5,317)                 | (\$5,317)           | (\$5,317)              |
| Current Period True-up<br>(Over)/Under Recovery<br>Estimated: Oct 93/Mar 94 | (\$136,693)           | (\$136,693)         | (\$136,693)            | \$12,535                 | \$12,535            | \$12,535               | \$6,635                   | \$6,635             | \$6,635                |
| Future Incremental Costs:<br>Projected: Apr 94/Mar 95                       | \$2,214,734           | \$2,214,734         | \$2,214,734            | \$16,400                 | \$16,400            | \$16,400               | \$9,800                   | \$9,800             | \$9,800                |
| TOTAL to Recover<br>Projected: Apr 94/Mar 95                                | \$2,078,041           | \$2,078,041         | \$2,078,041            | \$28,935                 | \$28,935            | \$28,935               | \$16,435                  | \$16,435            | \$16,435               |
| Retail KWH (000)<br>Projected: Apr 94/Mar 95                                | 8,266,742             | 8,266,742           | 8,266,742              | 253,926                  | 253,926             | 253,926                | 303,568                   | 303,568             | 303,568                |
| Cost/KWH (cents)  | 0.025131284           | 0.025131284         | 0.025131284            | 0.011395052              | 0.011395052         | 0.011395052            | 0.005413943               | 0.005413943         | 0.005413943            |
| Revenue Tax<br>Adjustment Factor  | 1.01809               | 1.01809             | 1.01809                | 1.0180900                | 1.0180900           | 1.0180900              | 1.0180900                 | 1.0180900           | 1.0180900              |
| Conservation<br>Adjustment Factor<br>nearest .001 cent                      | 0.026                 | 0.026               | 0.026                  | 0.012                    | 0.012               | 0.012                  | 0.006                     | 0.006               | 0.006                  |

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Note: N/A - Not Applicable

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\*\*\* ELECTRIC UTILITIES \*\*\*  
**FLORIDA POWER & LIGHT COMPANY**

|  | RS 1         | GS 1         | GS 0 1       | OS 2       | GLD 1<br>CS 1 | GLD 2<br>CS 2 | GLD 3<br>-CS 3 | 1997 1D    | 1997 1T    | 1997 1D    | CLCD<br>CLC 8 | CLCT        | MET        | CL 1<br>SL 1 | SL 2       | TOTAL         |
|--|--------------|--------------|--------------|------------|---------------|---------------|----------------|------------|------------|------------|---------------|-------------|------------|--------------|------------|---------------|
| Demand Allocation %  | 38.309%      | 6.300%       | 31.008%      | 0.023%     | 6.197%        | 1.376%        | 0.000%         | 0.000%     | 0.001820   | 0.0001373  | 0.0126177     | 0.0081018   | 0.0000018  | 0.0082136    | 0.0000431  | 100.000%      |
| Energy Allocation %  | 51.741%      | 6.474%       | 23.909%      | 0.020%     | 10.110%       | 2.037%        | 1.364%         | 0.000%     | 0.0018230  | 0.0008090  | 0.0100013     | 0.0100000   | 0.0010000  | 0.0000000    | 0.0000001  | 100.000%      |
| End of Period Truup<br>(Over)/Under Recovery<br>Actual: Apr 98/Sep 98                  |              |              |              |            |               |               |                |            |            |            |               |             |            |              |            | 999,477.0     |
| Current Period Truup<br>Submitted: Oct 98/Mar 99                                       |              |              |              |            |               |               |                |            |            |            |               |             |            |              |            | 99,000,170    |
| Future Incremental Costs:<br>Projected: Apr 99/Mar 99                                  |              |              |              |            |               |               |                |            |            |            |               |             |            |              |            |               |
| Demand Costs   | \$60,644,000 | \$4,698,170  | \$21,831,644 | \$23,743   | \$6,914,344   | \$2,068,846   | \$1,001,977    | \$2,330    | \$127,640  | \$13,600   | \$1,330,104   | \$604,633   | \$101,793  | \$201,804    | \$60,400   | \$102,004,044 |
| Energy Costs   | \$60,908,285 | \$3,741,001  | \$12,831,000 | \$16,419   | \$6,847,100   | \$1,533,234   | \$790,300      | \$1,314    | \$60,070   | \$11,000   | \$1,043,235   | \$747,793   | \$61,880   | \$218,829    | \$67,863   | \$67,792,311  |
| Total Projected Cost   | \$60,446,964 | \$10,230,777 | \$56,863,644 | \$40,161   | \$14,301,533  | \$3,601,700   | \$1,790,337    | \$3,644    | \$818,710  | \$88,171   | \$2,373,339   | \$1,812,425 | \$163,447  | \$271,432    | \$128,000  | \$169,800,967 |
| Adjust: Collect/Retard   | 00           | 00           | 00           | 00         | 00            | 00            | 00             | 00         | 00         | 00         | 00            | 00          | 00         | 00           | 00         | 00            |
| TOTAL to Recover<br>(including Revenue Tax<br>Adjustment)<br>Future Incremental Costs: | \$60,446,964 | \$10,230,777 | \$56,863,644 | \$40,161   | \$14,301,533  | \$3,601,700   | \$1,790,337    | \$3,644    | \$818,710  | \$88,171   | \$2,373,339   | \$1,812,425 | \$163,447  | \$271,432    | \$128,000  | \$169,800,967 |
| TOTAL Retail KWH (2000)<br>Future Incremental Revenue<br>As Projected at Meter         | \$6,616,000  | 4,000,045    | 16,706,700   | \$0.011    | 7,207,704     | 1,000,800     | 1,000,074      | 1,004      | 112,030    | 14,000     | 1,201,314     | \$66,307    | 77,304     | 200,004      | 71,000     | 71,000,074    |
| Costs @AWH (2000)  | 2.48040300   | 2.32072914   | 2.10001410   | 1.94002300 | 1.98000304    | 1.80040204    | 1.77000010     | 2.00401410 | 1.91817000 | 1.74737000 | 1.53700000    | 1.65000070  | 2.11100200 | 1.40040400   | 1.77000700 |               |
| Conservation Adjustment<br>Factor (max red. 0.01 cost)                                 | 0.243        | 0.222        | 0.210        | 0.195      | 0.190         | 0.190         | 0.170          | 0.200      | 0.182      | 0.170      | 0.164         | 0.160       | 0.211      | 0.145        | 0.170      |               |

Note: N/A - Not Applicable

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