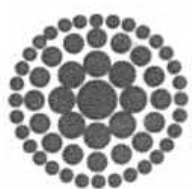


FILE COPY



Florida Power
CORPORATION

JAMES A. MCGEE
SENIOR COUNSEL

November 19, 1996

Ms. Blanca Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 960002-EG

Dear Ms. Bayo:

Enclosed for filing in the subject docket are an original and fifteen copies of the Direct Testimony and Exhibits of Michael F. Jacob filed on behalf of Florida Power Corporation.

Please acknowledge your receipt of the above filing on the enclosed copy of this letter and return to the undersigned. Also enclosed is a 3.5 inch diskette containing the above-referenced document in WordPerfect format. Thank you for your assistance in this matter.

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC _____
- WAS _____
- OTH _____

Very truly yours,

James A. McGee

JAM/kp
Enclosure
cc: Parties of Record

DOCUMENT NUMBER-DATE

12260 NOV 19 96

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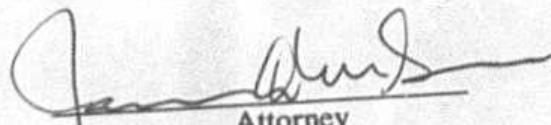
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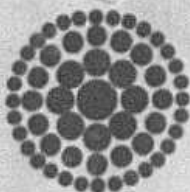
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**Florida
Power**
CORPORATION

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET No. 960002-EG

**FINAL TRUE-UP AMOUNT
OCTOBER 1995 THROUGH SEPTEMBER 1996**

**DIRECT TESTIMONY
AND EXHIBITS OF
MICHAEL F. JACOB**

For Filing November 19, 1996

DOCUMENT NUMBER-DATE

12260 NOV 19 96

FPSC-RECORDS/REPORTING

**FLORIDA POWER CORPORATION
DOCKET No. 960002-EG**

**DIRECT TESTIMONY OF
MICHAEL F. JACOB**

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

2 **A. My name is Michael F. Jacob. My business address is Florida Power**
3 **Corporation, 3201 34th Street South, St. Petersburg, Florida, 33711.**

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

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

8
9 **Q. Have your duties and responsibilities remained the same since you last**
10 **testified in this proceeding?**

11 **A. Yes.**

12
13 **Q. What is the purpose of your testimony?**

14 **A. The purpose of my testimony is to compare the actual costs for**
15 **implementing programs during the October 1995 through September 1996**
16 **time frame with the revenues collected pursuant to the conservation cost**
17 **recover factor for that same period of time.**

18
19 **Q. For what programs does Florida Power Corporation seek recovery?**

1 A. Florida Power seeks recovery pursuant to the Conservation Cost Recovery
2 Clause for the following new conservation programs most recently
3 approved by the Commission as part of FPC's DSM Plan:

- 4 • Home Energy Check
- 5 • Home Energy Improvement
- 6 • Residential New Construction
- 7 • Energy Management (Residential and Commercial)
- 8 • Business Energy Check
- 9 • Better Business
- 10 • Commercial/Industrial New Construction
- 11 • Energy Monitor
- 12 • Innovation Incentive
- 13 • Standby Generation
- 14 • Interruptible Service
- 15 • Curtailable Service
- 16 • Technology Development
- 17 • Gas Demonstration
- 18 • Qualifying Facility

19
20 In addition to these current programs, Florida Power seeks recovery
21 pursuant to the Conservation Cost Recovery Clause for many of the old
22 program offerings that were still in place before the new programs began.

1 To ensure a smooth transition, these old programs were slowly phased out
2 during the implementation of the newer programs.

3
4 **Q. Will you please identify these old programs?**

5 **A.** While many of these programs have been phased-out, others have been
6 modified, and still others will continue unchanged. The following list
7 presents all FPC Commission approved programs from last years True-Up
8 filing:

<u>Full FPC Program Name</u>	<u>Program Name as Filed with FPSC</u>
Home Energy Analysis	Home Energy Checkup
Home Energy Check	Home Inspection Audit
Business Energy Analysis	Business Energy Analysis
Business Energy Check	Business Energy Inspection
Residential Comfort Cash	Residential Comfort Cash Loan
Residential A/C Duct Test/Repair	Residential Blower Door
Residential Insulation	Residential Insulation
Residential A/C Replacement	Residential HVAC Allowance
Residential A/C Service	Residential Air Conditioning Tuneup
Standby Generation	Standby Generation
Qualifying Facility	Qualifying Facility
Trade Efficiency A/C Test	Trade Ally

1	Home Energy Fixup	Home Energy Fixup
2	C/I A/C Duct Test/Repair	C/I Blower Door
3	C/I Comfort Cash	C/I Comfort Cash Loan
4	C/I Interior Lighting	Indoor Lighting Incentive
5	C/I HVAC Service	C/I HVAC Tuneup
6	C/I Energy Fixup	C/I Fixup
7	C/I HVAC Replacement	C/I HVAC Allowance
8	Motor Replacement	C/I Motor Efficiency
9	Innovation Incentive	Demand Reduction Capital Offset
10	Efficiency Program Development	New Program Development
11	Heat Pipe	C/I Heat Pipe Development
12	Interruptible Services Program	Interruptible Services Program
13	Curtable Services Program	Curtable Services Program
14	Load Management	Load Management

15

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

17 **A. Yes, Exhibit No. ___ (MFJ-1) Schedules CT-1 through CT-4 consists of two**
 18 **parts entitled, "Florida Power Corporation Energy Conservation Adjusted**
 19 **Net True-Up for the Period October, 1995 through September, 1996" and**
 20 **"Florida Power Corporation Energy Conservation Adjusted Net True-Up for**
 21 **the Period April 1996 through September 1996." There are nine (9)**
 22 **schedules to this exhibit.**

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Q. Will you please explain your Exhibit.

A. Yes. Exhibit No. ___ (MFJ-1) presents Schedules CT-1 through CT-4 for each of the two six month periods. These schedules set out the actual costs incurred for all programs during the October 1995 through March 1996 time period and the April 1996 through September 1996 time period. These pages also describe the variance from the estimate based on two months actual and four months projected to the actual costs for the same time period. Schedule CT-5, consisting of 30 pages, provides a brief summary report for each program that includes a program description, fiscal expenditures for the October 1995 through September 1996 period, program accomplishments over the same period, and a summary of program progress.

Q. Would you please discuss Schedule CT-1?

A. Yes. Schedule CT-1 for the six month period ending September 1996 shows that Florida Power Corporation over-recovered \$20,173,657, including principal, interest, and a revenue decoupling adjustment, in its Conservation Cost Recovery Clause. This amount is \$3,309,520 less than what was previously projected. The revenue decoupling adjustment was approved by the Commission in Florida Power's July 1, 1996 mid-course correction.

1 Q. Does this conclude your direct testimony?

2 A. Yes.

**SCHEDULE CT-1 THROUGH SCHEDULE CT-4
OCTOBER 1995 THROUGH MARCH 1996**

FLORIDA POWER CORPORATION

ENERGY CONSERVATION ADJUSTED NET TRUE-UP
FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE
NO.

1	END OF PERIOD TRUE-UP (OVER) / UNDER RECOVERY		
2	BEGINNING BALANCE	(\$9,044,353)	
3	PRINCIPAL (CT 3, PAGE 2 of 3)	(2,745,471)	
4	INTEREST (CT 3, PAGE 2 of 3)	(248,122)	
5	PRIOR TRUE-UP REFUND	4,522,176	
6	ADJUSTMENTS	<u>26,452</u>	(\$7,489,319)
7	LESS: PROJECTED TRUE-UP FROM FEBRUARY 1996 HEARING		
8	(OVER) / UNDER RECOVERY		
9	BEGINNING BALANCE	(\$9,044,353)	
10	PRINCIPAL	1,667,951	
11	INTEREST	(252,496)	
12	PRIOR TRUE-UP REFUND	1,160,520	
13	ADJUSTMENTS	<u>24,353</u>	<u>(\$6,444,025)</u>
14	ADJUSTMENT TO PROJECTION		<u>(\$1,045,294)</u>

FLORIDA POWER CORPORATION

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
 ACTUAL VS. ESTIMATED
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	5,950,393	5,944,595	5,798
2	PAYROLL AND BENEFITS	3,059,382	3,287,030	(227,648)
3	MATERIALS AND SUPPLIES	(21,064)	20,135	(41,199)
4	OUTSIDE SERVICES	1,190,624	1,761,240	(570,616)
5	ADVERTISING	89,537	311,735	(222,198)
6	INCENTIVES	30,430,510	28,515,790	1,914,720
7	VEHICLES	127,229	137,671	(10,442)
8	OTHER	2,016,948	2,137,988	(121,040)
9	PROGRAM REVENUES	0	0	0
10	TOTAL PROGRAM COSTS	42,843,559	42,116,184	727,375
11	LESS:			
12	CONSERVATION CLAUSE REVENUES	41,066,654	39,287,713	1,779,142
13	PRIOR TRUE-UP	9,044,353	9,044,353	0
14	AUDIT ADJUSTMENTS	26,452	24,353	2,099
15	TRUE-UP BEFORE INTEREST	(7,267,648)	(6,215,882)	(1,051,766)
16	INTEREST PROVISION	(248,122)	(252,496)	4,374
17	END OF PERIOD TRUE-UP	(7,469,319)	(6,444,025)	(1,045,294)

() REFLECTS OVERRECOVERY

FLORIDA POWER CORPORATION

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	BETTER BUSINESS	0	0	0	0	0	0	0	27	27	0	27
2	ENERGY MONITOR	0	10,363	0	0	0	2,971	206	901	14,441	0	14,441
3	NATURAL GAS DEMONSTRATION	0	4,965	875	604	0	0	236	45	6,725	0	6,725
4	HOME ENERGY ANALYSIS	0	792	0	0	0	0	0	20	812	0	812
5	RESID NEW CONSTRUCTION	0	0	0	0	693	0	0	0	693	0	693
6	HOME ENERGY IMPROV	0	0	0	0	0	0	0	0	0	0	0
7	CI NEW CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
8	HOME ENERGY CHECK	120,036	583,541	9,318	186,358	37,684	0	37,025	116,654	1,090,617	0	1,090,617
9	BUSINESS ENERGY ANALYSIS	1,261	0	0	0	0	0	54	30	1,345	0	1,345
10	BUSINESS ENERGY CHECK	18,237	438,279	2,525	(247)	1,959	0	20,422	42,453	523,628	0	523,628
11	RESIDENTIAL COMFORT CASH	0	14,955	115	0	0	20,170	764	20	36,024	0	36,024
12	RESID A/C DUCT TEST/REPAIR	1,863	54,142	1,152	193	0	134,866	3,110	7,677	203,223	0	203,223
13	RESID INSULATION	0	26,603	49	0	0	137,092	681	3,265	167,690	0	167,690
14	RESID A/C REPLACEMENT	0	8,068	1	33,746	0	128,644	6,269	23,747	200,474	0	200,474
15	RESID A/C SERVICE	0	(167)	0	0	0	0	0	10	(157)	0	(157)
16	QUALIFYING FACILITY	0	142,912	21	9,270	0	0	795	157,383	310,381	0	310,381
17	TRADE EFFICIENCY	0	60,896	887	0	0	0	2,898	4,963	69,642	0	69,642
18	HOME ENERGY FXUP	0	4,969	0	0	0	8,527	254	1,610	15,360	0	15,360
19	CI COMFORT CASH	0	2,751	0	0	0	0	343	0	3,094	0	3,094
20	CI A/C DUCT TEST/REPAIR	44	62	0	0	0	0	33	3,165	3,304	0	3,304
21	CI INTERIOR LIGHTING	0	44,053	0	0	0	437,550	1,496	0	483,099	0	483,099
22	CI HVAC SERVICE	0	0	0	0	0	0	0	0	0	0	0
23	CI ENERGY FXUP	0	1,782	0	0	0	148,274	15	0	148,071	0	148,071
24	CI HVAC REPLACEMENT	0	1,387	0	201	0	2,055	86	472	4,201	0	4,201
25	MOTOR EFFICIENCY	0	11,536	0	0	0	336,063	300	0	347,899	0	347,899
26	INNOVATION INCENTIVE	0	21,548	48	0	0	774,308	1,990	10	797,904	0	797,904
27	EFFICIENCY PROGRAM DEV	0	17,567	4,455	0	0	0	0	590	22,612	0	22,612
28	HEAT PIPE	0	103	0	0	0	0	0	0	103	0	103
29	STANDBY GENERATION	0	37,443	973	14,858	0	175,049	1,298	20,262	249,683	0	249,683
30	INTERRUPTIBLE SVS PROGRAM	0	10,035	13	0	0	10,169,731	443	14,030	10,194,252	0	10,194,252
31	CURTAINABLE SVS PROGRAM	0	1,176	5,509	727	0	356,452	91	3,111	367,066	0	367,066
32	RES LOAD MANAGEMENT	5,338,307	966,400	(50,126)	786,796	48,201	17,600,683	41,666	1,304,525	26,037,452	0	26,037,452
33	COM LOAD MANAGEMENT	0	666	0	57	0	0	0	489	1,207	0	1,207
34	CONSERVATION PROGRAM ADMIN	470,625	592,355	3,121	158,066	0	75	6,726	311,289	1,542,257	0	1,542,257
35	TOTAL ALL PROGRAMS	5,950,393	3,059,382	(21,064)	1,190,624	89,537	30,430,510	127,229	2,016,948	42,843,559	0	42,843,559

FLORIDA POWER CORPORATION

VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS
 SIX MONTHS ACTUAL VS
 SIX MONTHS ESTIMATED
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	BETTER BUSINESS	0	204,747	3,438	0	0	200,709	10,656	28,988	448,548	0	448,548
2	ENERGY MONITOR	0	24,056	792	0	14,268	32,916	775	4,334	77,141	0	77,141
3	NATURAL GAS DEMONSTRATION	0	3,436	1,225	2,223	0	890	(209)	341	8,005	0	8,005
4	HOME ENERGY ANALYSIS	0	(792)	0	0	0	0	0	(16)	(808)	0	(808)
5	RESID NEW CONSTRUCTION	0	78,135	1,779	0	37,425	0	3,468	116,202	237,009	0	237,009
6	HOME ENERGY IMPROV	0	229,428	5,313	0	0	292,657	10,889	46,644	565,111	0	565,111
7	CR NEW CONSTRUCTION	0	17,529	279	0	4,998	17,196	669	2,867	43,338	0	43,338
8	HOME ENERGY CHECK	(985)	(160,591)	(3,326)	(100,785)	105,036	96,105	(7,831)	3,352	(74,025)	0	(74,025)
9	BUSINESS ENERGY ANALYSIS	0	0	0	0	0	0	(0)	(28)	(28)	0	(28)
10	BUSINESS ENERGY CHECK	0	(157,829)	(810)	(46)	40,369	22,971	(5,908)	(23,770)	(125,023)	0	(125,023)
11	RESIDENTIAL COMFORT CASH	0	1,903	(41)	8,015	192	(1,899)	224	890	9,284	0	9,284
12	RESID A/C DUCT TEST/REPAIR	0	(19,238)	(410)	(117)	1	(48,748)	(900)	(5,246)	(74,697)	0	(74,697)
13	RESID INSULATION	0	(10,956)	(16)	50	1	(66,205)	(204)	(2,810)	(82,140)	0	(82,140)
14	RESID A/C REPLACEMENT	0	9,170	103	(21,726)	268	(120,276)	(5,576)	(15,407)	(153,444)	0	(153,444)
15	RESID A/C SERVICE	0	126	1	48	1	88	0	5	269	0	269
16	INTERRUPTIBLE SERVICE	0	1,752	2,402	2,378	246	(1,002,180)	19	4,890	(990,483)	0	(990,483)
17	QUALIFYING FACILITY	0	8,976	1,854	16,983	0	0	358	(537)	27,613	0	27,613
18	TRADE EFFICIENCY	0	(34,629)	(706)	48	1	793	(670)	(4,759)	(38,922)	0	(38,922)
19	HOME ENERGY FIXUP	0	(2,141)	9	48	1	(1,480)	(70)	(933)	(4,566)	0	(4,566)
20	CURTAINABLE SERVICE	0	2,570	65	935	200	39,963	129	1,637	45,506	0	45,506
21	CR A/C DUCT TEST/REPAIR	0	(13)	0	48	1	502	(33)	857	1,362	0	1,362
22	CR INTERIOR LIGHTING	0	(19,394)	3	48	1	(361,431)	(378)	168	(380,980)	0	(380,980)
23	CR HVAC SERVICE	0	42	0	48	1	243	0	0	334	0	334
24	CR ENERGY FIXUP	0	(1,722)	0	48	1	(138,138)	(15)	0	(139,826)	0	(139,826)
25	CR HVAC REPLACEMENT	0	480	0	942	26	(872)	16	(61)	533	0	533
26	MOTOR REPLACEMENT	0	(9,369)	0	0	0	(319,192)	(178)	0	(328,739)	0	(328,739)
27	INNOVATION INCENTIVE	0	28,594	651	405	2,521	(651,623)	13	6,137	(613,302)	0	(613,302)
28	TECHNOLOGY DEVELOPMENT	0	28,700	(1,458)	109,656	7,484	14,463	265	25,834	184,924	0	184,924
29	HEAT PIPE	0	(103)	0	0	0	0	0	0	(103)	0	(103)
30	STANDBY GENERATION	0	28,565	4,467	1,648	1,447	166,515	730	26,353	229,718	0	229,718
31	ENERGY MANGEMENT ADMIN	(4,813)	6,213	20,356	124,632	7,165	(88,638)	6,346	(42,275)	29,006	0	29,006
32	CONSERVATION PROGRAM ADMIN	0	(26,512)	5,260	424,139	515	1,651	(2,054)	(52,810)	350,190	0	350,190
33	CR COMFORT CASH	0	1,622	8	971	23	0	(77)	382	2,830	0	2,830
29	TOTAL ALL PROGRAMS	(5,798)	227,648	41,199	570,616	222,198	(1,914,720)	10,442	121,040	(727,375)	0	(727,375)

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO	PROGRAM TITLE	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL
1	BETTER BUSINESS	0	0	0	27	0	0	27
2								
3	ENERGY MONITOR	0	2,971	0	0	3,221	8,249	14,441
4								
5	NAT. GAS DEMONSTRATION	973	1,985	2,048	1,484	109	128	8,725
6								
7	HOME ENERGY ANALYSIS *	2	2	930	(126)	4	0	812
8								
9	RESID NEW CONSTRUC	0	0	0	0	0	693	693
10								
11	HOME ENERGY IMPROV	0	0	0	0	0	0	0
12								
13	CA NEW CONSTRUCTION	0	0	0	0	0	0	0
14								
15	HOME ENERGY CHECK	222,820	178,872	281,822	122,790	191,788	95,125	1,090,817
16								
17	BUSINESS ENERGY ANALYSIS *	215	269	212	222	212	215	1,345
18								
19	BUSINESS ENERGY CHECK	102,073	102,868	107,830	55,913	73,446	81,496	523,628
20								
21	RESIDENTIAL COMFORT CASH	5,838	18,092	1,310	7,836	1,270	1,878	36,024
22								
23	RESID A/C DUCT TEST/REPAIR *	30,783	37,807	54,543	22,431	24,088	33,791	203,223
24								
25	RESID INSULATION	77,136	27,428	48,234	11,286	30,654	25,152	167,890
26								
27	RESID A/C REPLACEMENT	13,289	5,735	75,741	41,713	27,708	38,288	200,474
28								
29	RESID A/C SERVICE	(167)	0	10	0	0	0	(157)
30								
31	QUALIFYING FACILITY	32,042	142,802	35,047	38,731	30,983	30,776	310,381
32								
33	TRADE EFFICIENCY	11,547	9,743	12,448	9,868	8,412	17,504	69,842
34								
35	HOME ENERGY FIXUP *	2,979	2,138	3,750	2,585	2,568	1,300	15,390
36								
37	CA COMFORT CASH	1,806	1,388	(98)	0	0	0	3,094
38								
39	CA A/C DUCT TEST/REPAIR *	(11)	2,993	7	7	233	75	3,304
40								
41	CA INTERIOR LIGHTING	20,977	35,381	85,811	142,723	65,898	132,531	483,000
42								
43	CA HVAC SERVICE	0	0	0	0	0	0	0
44								
45	CA ENERGY FIXUP	(2)	5,936	115,438	(285)	12,391	14,593	148,071
46								
47	CA HVAC REPLACEMENT	308	993	2,459	27	215	199	4,201
48								
49	MOTOR EFFICIENCY	186	10,870	7,445	1,487	65,232	262,879	347,899
50								
51	INNOVATION INCENTIVE	48,404	11,795	248,239	429,893	9,998	63,777	797,904
52								
53	STANDBY GENERATION	72	11	354	4,055	9,322	8,798	22,812
54								
55	HEAT PIPE	0	0	98	(14)	0	19	103
56								
57	COMFORT CASH	42,104	75,093	30,085	33,686	35,911	33,024	249,883
58								
59	INTERRUPT LOAD MANAGEMENT	1,587,825	1,848,072	1,780,054	1,680,277	1,741,143	1,779,081	10,184,252
60								
61	CURTAIL LOAD MANAGEMENT	70,415	64,471	59,839	52,837	56,081	61,443	367,096
62								
63	RES LOAD MANAGEMENT	4,185,145	4,500,830	3,827,216	4,747,195	4,812,721	4,184,345	26,037,452
64								
65	COM LOAD MANAGEMENT	0	0	0	0	0	1,207	1,207
66								
67	CONSERVATION PROGRAM ADMIN	245,844	305,245	249,894	188,912	240,272	314,490	1,542,257
68								
69	TOTAL ALL PROGRAMS	6,829,783	7,189,368	7,008,148	7,593,490	7,245,856	7,178,916	42,843,559
70								
71	LESS: BASE RATE RECOVERY	0	0	0	0	0	0	0
72								
73	NET RECOVERABLE (CT-3, PAGE 2)	6,829,783	7,189,368	7,008,148	7,593,490	7,245,856	7,178,916	42,843,559

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

FLORIDA POWER CORPORATION
 ENERGY CONSERVATION ADJUSTMENT
 CALCULATION OF TRUE-UP
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO.	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL FOR THE PERIOD
1A HOME ENERGY ANALYSIS FEES	0	0	0	0	0	0	0
1B BUSINESS ENERGY ANALYSIS FEES	0	0	0	0	0	0	0
1C HOME ENERGY FIXUP FEES	0	0	0	0	0	0	0
1D RESID DUCT TEST FEES	0	0	0	0	0	0	0
1E C/I DUCT TEST FEES	0	0	0	0	0	0	0
1F SUBTOTAL - FEES	0	0	0	0	0	0	0
2 CONSERVATION CLAUSE REVENUES	7,704,729	6,481,191	5,983,170	7,289,238	7,086,221	6,542,305	41,066,854
2A CURRENT PERIOD GRT REFUND	0	0	0	0	0	0	0
3 TOTAL REVENUES	7,704,729	6,481,191	5,983,170	7,289,238	7,086,221	6,542,305	41,066,854
4 PRIOR TRUE-UP OVER/(UNDER)	753,696	753,696	753,696	753,696	753,696	753,696	4,522,176
5 CONSERVATION REVENUES APPLICABLE TO PERIOD	8,458,425	7,234,887	6,736,866	8,042,934	7,819,917	7,296,001	45,589,030
6 CONSERVATION EXPENSES (CT-3, PAGE 1, LINE 73)	6,629,783	7,189,368	7,006,146	7,593,490	7,245,856	7,178,916	42,843,559
7 TRUE-UP THIS PERIOD (O/U)	(1,828,642)	(45,519)	269,280	(449,444)	(574,061)	(117,085)	(2,745,471)
8 CURRENT PERIOD INTEREST	(46,911)	(47,348)	(43,413)	(38,991)	(36,405)	(35,054)	(248,122)
9 ADJUSTMENTS PER AUDIT	0	24,353	0	0	2,099	0	26,452
10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF MONTH (O/U)	(9,044,353)	(10,166,210)	(9,481,028)	(8,501,465)	(8,236,204)	(8,090,875)	(9,044,353)
10 A CURRENT PERIOD GRT REFUNDED	0	0	0	0	0	0	0
11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) Repr 4/94-10/94	753,696	753,696	753,696	753,696	753,696	753,696	4,522,176
12 END OF PERIOD NET TRUE-UP	(10,166,210)	(9,481,028)	(8,501,465)	(8,236,204)	(8,090,875)	(7,489,319)	(7,489,319)

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO	BEGINNING BALANCE	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL
1 BUSINESS ENERGY ANALYSIS								
2 INVESTMENTS		0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		11,332	11,332	11,332	11,332	11,332	11,332	
5								
6 DEPRECIATION EXPENSE		189	189	189	189	189	189	1,134
7								
8 CUMM. NET INVEST	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332
9 LESS ACC. NET DEPR	8,584	8,773	8,962	9,151	9,340	9,529	9,718	9,718
10 NET INVESTMENT	2,748	2,559	2,370	2,181	1,992	1,803	1,614	1,614
11 AVERAGE INVESTMENT		2,654	2,465	2,276	2,087	1,898	1,709	
12 RETURN ON AVG INVEST		18	18	18	15	13	12	92
13								
14 RETURN REQUIREMENTS		25	25	22	21	18	16	127
15								
16 PROGRAM TOTAL		214	214	211	210	207	205	1,261
17								
18 BUSINESS ENERGY CHECK								
19 INVESTMENTS		0	0	0	0	0	0	0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		163,612	163,612	163,612	163,612	163,612	163,612	
22								
23 DEPRECIATION EXPENSE		2,727	2,727	2,727	2,727	2,727	2,727	16,362
24								
25 CUMM. NET INVEST	163,612	163,612	163,612	163,612	163,612	163,612	163,612	163,612
26 LESS ACC. NET DEPR	123,061	125,788	128,515	131,242	133,969	136,696	139,423	139,423
27 NET INVESTMENT	40,551	37,824	35,097	32,370	29,643	26,916	24,189	24,189
28 AVERAGE INVESTMENT		39,188	36,461	33,734	31,007	28,280	25,553	
29 RETURN ON AVG INVEST		273	255	235	216	198	178	1,355
30								
31 RETURN REQUIREMENTS		378	353	325	299	274	246	1,875
32								
33 PROGRAM TOTAL		3,105	3,080	3,052	3,026	3,001	2,973	18,237
34								
35 HOME ENERGY CHECK								
36 INVESTMENTS		0	0	23,844	(154)	0	0	23,690
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		1,053,701	1,053,701	1,065,623	1,077,468	1,077,391	1,077,391	
39								
40 DEPRECIATION EXPENSE		17,562	17,562	17,760	17,058	17,957	17,957	106,756
41								
42 CUMM. NET INVEST	1,053,701	1,053,701	1,053,701	1,377,545	1,077,391	1,077,391	1,077,391	1,077,391
43 LESS ACC. NET DEPR	785,171	802,733	820,295	838,055	856,013	873,970	891,927	891,927
44 NET INVESTMENT	268,530	250,968	233,406	239,490	221,378	203,421	185,464	185,464
45 AVERAGE INVESTMENT		259,749	242,187	236,448	230,434	212,400	194,443	
46 RETURN ON AVG INVEST		1,811	1,689	1,649	1,607	1,481	1,357	9,594
47								
48 RETURN REQUIREMENTS		2,507	2,338	2,283	2,224	2,050	1,878	13,280
49								
50 PROGRAM TOTAL		20,069	19,900	20,043	20,182	20,007	19,835	120,036

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .016667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EJ). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO	BEGINNING BALANCE	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL
1 LOAD MANAGEMENT								
2 INVESTMENTS		0	0	0	0	0	0	0
3 RETIREMENTS		0	147,942	102,478	0	0	80,223	330,643
4 DEPRECIATION BASE		9,549,367	9,475,396	9,350,186	9,298,947	9,298,947	9,258,836	
5								
6 DEPRECIATION EXPENSE		159,156	157,924	155,837	154,983	154,983	154,314	637,197
7								
8 CUMM. NET INVEST	9,549,367	9,549,367	9,401,425	9,298,947	9,298,947	9,298,947	9,218,724	0,218,724
9 LESS: ACC. NET DEPR	3,097,808	3,256,964	3,266,946	3,320,305	3,475,288	3,630,271	3,704,362	3,704,362
10 NET INVESTMENT	6,451,559	6,292,403	6,134,479	5,978,642	5,823,659	5,668,676	5,514,362	5,514,362
11 AVERAGE INVESTMENT		6,371,981	6,213,441	6,056,561	5,901,151	5,746,168	5,591,519	
12 RETURN ON AVG INVEST		44,444	43,330	42,245	41,180	40,079	39,001	250,268
13								
14 RETURN REQUIREMENTS		61,517	59,988	58,474	56,972	55,476	53,983	346,410
15								
16 PROGRAM TOTAL		220,673	217,912	214,311	211,955	210,459	208,297	1,283,607
17								
18 RESID A/C DUCT TEST/REPAIR								
19 INVESTMENTS		0	0	0	0	0	0	0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		16,734	16,734	16,734	16,734	16,734	16,734	
22								
23 DEPRECIATION EXPENSE		279	279	279	279	279	279	1,674
24								
25 CUMM. NET INVEST	16,734	16,734	16,734	16,734	16,734	16,734	16,734	16,734
26 LESS: ACC. NET DEPR	12,308	12,587	12,866	13,145	13,424	13,703	13,982	13,982
27 NET INVESTMENT	4,426	4,147	3,868	3,589	3,310	3,031	2,752	2,752
28 AVERAGE INVESTMENT		4,287	4,008	3,729	3,450	3,171	2,892	
29 RETURN ON AVG INVEST		30	28	26	24	23	20	151
30								
31 RETURN REQUIREMENTS		41	39	36	33	32	28	209
32								
33 PROGRAM TOTAL		320	318	315	312	311	307	1,883
34								
35 CONSERVATION PROGRAM ADMIN								
36 INVESTMENTS		0	0	0	0	0	0	0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	
39								
40 DEPRECIATION EXPENSE		57,447	57,447	57,447	57,447	57,447	57,447	344,682
41								
42 CUMM. NET INVEST	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841
43 LESS: ACC. NET DEPR	1,100,318	1,157,785	1,215,212	1,272,659	1,330,106	1,387,553	1,445,000	1,445,000
44 NET INVESTMENT	2,346,523	2,289,076	2,231,629	2,174,182	2,116,735	2,059,288	2,001,841	2,001,841
45 AVERAGE INVESTMENT		2,317,800	2,280,353	2,202,906	2,145,459	2,088,012	2,030,565	
46 RETURN ON AVG INVEST		16,166	15,766	15,365	14,965	14,564	14,163	90,989
47								
48 RETURN REQUIREMENTS		22,376	21,822	21,268	20,714	20,159	19,604	125,943
49								
50 PROGRAM TOTAL		79,823	79,269	78,715	78,161	77,606	77,051	470,625

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

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO	BEGINNING BALANCE	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL
1 C/I A/C DUCT TEST/REPAIR								
2 INVESTMENTS		0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		322	322	322	322	322	322	
5								
6 DEPRECIATION EXPENSE		5	5	5	5	5	5	30
7								
8 CUMM. NET INVEST	322	322	322	322	322	322	322	322
9 LESS: ACC. NET DEPR	128	133	138	143	148	153	158	158
10 NET INVESTMENT	194	189	184	179	174	169	164	164
11 AVERAGE INVESTMENT		192	187	182	177	172	167	
12 RETURN ON AVG INVEST		2	2	1	1	1	1	8
13								
14 RETURN REQUIREMENTS		3	3	2	2	2	2	14
15								
16 PROGRAM TOTAL		8	8	7	7	7	7	44
17								
18 COMFORT CASH								
19 INVESTMENTS		0	0	0	0	0	0	0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		0	0	0	0	0	0	
22								
23 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
24								
25 CUMM. NET INVEST	0	0	0	0	0	0	0	0
26 LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0
27 NET INVESTMENT	0	0	0	0	0	0	0	0
28 AVERAGE INVESTMENT		0	0	0	0	0	0	
29 RETURN ON AVG INVEST		0	0	0	0	0	0	0
30								
31 RETURN REQUIREMENTS		0	0	0	0	0	0	0
32								
33 PROGRAM TOTAL		0	0	0	0	0	0	0
34								
35 STANDBY GENERATION								
36 INVESTMENTS		0	0	0	0	0	0	0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		0	0	0	0	0	0	
39								
40 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
41								
42 CUMM. NET INVEST	0	0	0	0	0	0	0	0
43 LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0
44 NET INVESTMENT	0	0	0	0	0	0	0	0
45 AVERAGE INVESTMENT		0	0	0	0	0	0	
46 RETURN ON AVG INVEST		0	0	0	0	0	0	0
47								
48 RETURN REQUIREMENTS		0	0	0	0	0	0	0
49								
50 PROGRAM TOTAL		0	0	0	0	0	0	0
51								
52 TOTAL DEPRECIATION AND RETURN		324,212	320,701	316,654	313,853	311,598	308,675	1,895,693

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

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD OCTOBER, 1995 THROUGH MARCH, 1996

LINE NO	BEGINNING BALANCE	OCT 95	NOV 95	DEC 95	JAN 96	FEB 96	MAR 96	TOTAL
1	LOAD MANAGEMENT							
2								
3	LOAD CONTROL RECEIVERS, SWITCHES							
4	& HARDWARE-INVEST	269,943	226,191	367,864	167,913	276,491	178,138	1,486,340
5	RETIREMENTS	935,560	860,653	641,196	614,467	421,253	682,330	4,155,459
6	AMORTIZATION BASE	34,634,055	33,984,015	33,530,018	33,169,975	32,874,317	32,549,840	
7								
8	AMORTIZATION EXPENSE	577,235	566,401	558,835	552,834	547,908	542,498	3,345,709
9								
10	CUMULATIVE INVEST	34,966,863	34,301,246	33,666,784	33,393,252	32,946,098	32,297,744	32,297,744
11	LESS ACC. AMORT.	21,820,512	21,462,187	21,167,935	21,085,574	21,023,941	21,150,504	21,010,762
12	NET INVESTMENT	13,146,351	12,839,059	12,498,849	12,307,678	11,922,757	11,651,342	11,286,982
13	AVERAGE INVESTMENT		12,992,705	12,668,954	12,403,264	12,115,218	11,787,049	11,469,162
14	RETURN ON AVG. INVEST.		90,624	86,366	86,513	84,504	82,215	79,997
15								512,219
16	RETURN REQUIREMENTS		125,438	122,313	119,747	116,967	113,798	110,728
17								708,991
18	PROGRAM TOTAL		702,673	688,714	678,562	669,801	661,704	653,226
								4,054,700

NOTE DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0106667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

SCHEDULE CT-1 THROUGH SCHEDULE CT-4
APRIL 1996 THROUGH SEPTEMBER 1996

FLORIDA POWER CORPORATION

ENERGY CONSERVATION ADJUSTED NET TRUE-UP
FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE
NO.

1	END OF PERIOD TRUE-UP (OVER) / UNDER RECOVERY		
2	BEGINNING BALANCE	(\$7,489,319)	
3	PRINCIPAL (CT 3, PAGE 2 of 3)	(4,493,770)	
4	INTEREST (CT 3, PAGE 2 of 3)	(397,372)	
5	PRIOR TRUE-UP REFUND	10,677,618	
6	ADJUSTMENTS	<u>(18,470,814)</u>	(\$20,173,657)
7	LESS: PROJECTED TRUE-UP FROM FEBRUARY 1996 HEARING		
8	(OVER) / UNDER RECOVERY		
9	BEGINNING BALANCE	(\$6,444,025)	
10	PRINCIPAL	(9,245,956)	
11	INTEREST	0	
12	PRIOR TRUE-UP REFUND	10,677,618	
13	ADJUSTMENTS	<u>(18,470,814)</u>	<u>(\$23,483,177)</u>
14	ADJUSTMENT TO PROJECTION		<u>\$3,309,520</u>

FLORIDA POWER CORPORATION

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
 ACTUAL VS. ESTIMATED
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	5,415,403	5,502,093	(86,690)
2	PAYROLL AND BENEFITS	2,850,151	3,143,890	(293,739)
3	MATERIALS AND SUPPLIES	63,059	138,876	(75,817)
4	OUTSIDE SERVICES	919,220	1,993,482	(1,074,262)
5	ADVERTISING	62,094	569,586	(507,492)
6	INCENTIVES	29,071,320	28,803,641	267,679
7	VEHICLES	135,415	110,022	25,393
8	OTHER	1,066,801	1,219,106	(152,305)
9	PROGRAM REVENUES	(1,665)	0	(1,665)
10	TOTAL PROGRAM COSTS	39,581,798	41,480,696	(1,898,898)
11	LESS:			
12	CONSERVATION CLAUSE REVENUES	33,397,951	40,049,034	(6,651,083)
13	PRIOR TRUE-UP	7,489,319	6,444,025	1,045,294
14	TRUE-UP BEFORE INTEREST	(1,305,472)	(5,012,363)	3,706,891
15	AUDIT & REV DECOUPLING ADJUSTMENT	(18,470,814)	(18,470,814)	0
16	INTEREST PROVISION	(397,372)	0	(397,372)
17	END OF PERIOD TRUE-UP	(20,173,657)	(23,483,177)	3,309,520

() REFLECTS OVERRECOVERY

FLORIDA POWER CORPORATION

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	BETTER BUSINESS	0	12,825	0	0	0	32,477	498	118,782	184,382	25	184,407
2	ENERGY MONITOR	0	9,017	0	8,070	820	0	133	859	18,499	0	18,499
3	NATURAL GAS DEMONSTRATION	0	4,480	5,105	3,009	0	0	232	0	12,830	0	12,830
4	HOME ENERGY ANALYSIS	0	85	0	811	0	0	39	0	715	(800)	115
5	RESID NEW CONSTRUCTION	0	91,058	1,455	1,238	31,087	2,300	4,974	20,148	152,270	0	152,270
6	HOME ENERGY IMPROV	91	107,204	740	833	0	837,784	5,448	4,713	758,813	(1,075)	755,538
7	CA NEW CONSTRUCTION	0	325	0	0	0	0	10	0	335	0	335
8	HOME ENERGY CHECK	115,213	714,438	7,895	120,237	28,187	0	44,923	139,848	1,170,741	0	1,170,741
9	BUSINESS ENERGY ANALYSIS	1,195	2,144	0	0	0	0	0	23	3,362	0	3,362
10	BUSINESS ENERGY CHECK	17,287	385,189	1,235	898	822	0	19,347	44,902	489,888	0	489,888
11	RESIDENTIAL COMFORT CASH	0	(97)	0	0	0	12,348	8	0	12,257	0	12,257
12	RESID AC DUCT TEST/REPAIR	1,023	1,501	(83)	64	0	1	0	(1)	2,525	40	2,585
13	RESID INSULATION	0	(2,041)	0	38,420	0	(38,420)	0	1	(2,040)	0	(2,040)
14	RESID AC REPLACEMENT	0	0	0	13,357	0	4,478	0	1,070	18,905	0	18,905
15	RESID AC SERVICE	0	382	0	0	0	0	0	0	382	0	382
18	QUALIFYING FACILITY	0	174,744	2,183	16,078	0	0	1,113	28,549	222,847	0	222,847
17	TRADE EFFICIENCY	0	(5,951)	384	0	0	0	893	(3,120)	(7,994)	0	(7,994)
18	HOME ENERGY FDUP	0	377	0	0	0	3,081	31	544	4,033	(55)	3,978
19	CA COMFORT CASH	0	0	0	0	0	0	0	0	0	0	0
20	CA A/C DUCT TEST/REPAIR	42	0	0	0	0	0	0	0	42	0	42
21	CA INTERIOR LIGHTING	0	32,300	37	0	0	488,783	1,133	8,080	538,313	0	538,313
22	CA HVAC SERVICE	0	0	0	0	0	0	0	0	0	0	0
23	CA ENERGY FDUP	0	512	0	0	0	88,892	12	0	89,418	0	89,418
24	CA HVAC REPLACEMENT	0	(58)	0	0	0	2,754	0	0	2,696	0	2,696
25	MOTOR EFFICIENCY	0	12,387	0	2,400	0	140,328	421	0	155,538	0	155,538
26	INOVATIVE INCENTIVE	0	10,137	0	0	0	253,483	568	0	264,188	0	264,188
27	EFFICIENCY PROGRAM DEV	0	15,001	4,831	1,812	0	0	901	12,470	35,015	0	35,015
28	HEAT PIPE	0	(5)	0	0	0	5,120	0	0	5,115	0	5,115
29	STANDBY GENERATION	0	15,893	8,636	11,185	0	242,292	563	0	278,369	0	278,369
30	INTERRUPTIBLE SVS PROGRAM	0	8,188	0	113	0	10,582,272	240	270	10,589,083	0	10,589,083
31	CURTAILABLE SVS PROGRAM	0	3,630	1,030	0	0	341,911	0	70	348,641	0	348,641
32	RES LOAD MANAGEMENT	4,830,372	789,291	15,287	551,745	1,388	18,158,308	45,498	321,818	22,898,487	0	22,898,487
33	COM LOAD MANAGEMENT	0	15,444	3	4,143	0	139,253	0	88	158,929	0	158,929
34	CONSERVATION PROGRAM ADMIN	450,180	474,171	14,321	144,209	0	3,675	8,632	370,108	1,485,497	0	1,485,497
35	TOTAL ALL PROGRAMS	5,415,403	2,850,151	83,059	919,220	82,094	29,071,320	135,415	1,088,801	39,583,483	(1,085)	39,581,798

FLORIDA POWER CORPORATION
 VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS
 SIX MONTHS ACTUAL VS.
 SIX MONTHS ESTIMATED
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	BETTER BUSINESS	0	(410,336)	(8,876)	0	0	(368,941)	(20,814)	60,732	(746,235)	25	(746,210)
2	ENERGY MONITOR	0	(60,307)	(1,584)	6,070	(27,916)	(65,832)	(1,829)	(9,811)	(161,209)	0	(161,209)
3	NATURAL GAS DEMONSTRATION	0	(6,475)	905	(1,035)	0	0	232	(790)	(7,123)	0	(7,123)
4	HOME ENERGY ANALYSIS	0	65	0	611	0	0	39	0	715	(600)	115
5	RESID NEW CONSTRUCTION	0	(70,287)	(2,103)	1,238	(45,139)	2,300	(1,962)	(212,256)	(328,209)	0	(328,209)
6	HOME ENERGY IMPROV	91	(265,342)	(1,886)	633	0	52,070	(16,290)	(68,575)	(427,299)	(1,075)	(428,374)
7	CA NEW CONSTRUCTION	0	(35,850)	(508)	0	(9,996)	(34,392)	(1,328)	(5,334)	(87,458)	0	(87,458)
8	HOME ENERGY CHECK	(5,877)	569,904	5,999	120,237	(241,891)	(192,210)	41,335	49,766	337,263	0	337,263
9	BUSINESS ENERGY ANALYSIS	0	2,144	0	0	0	0	0	23	2,167	0	2,167
10	BUSINESS ENERGY CHECK	0	336,622	329	896	(74,166)	(45,942)	17,349	37,210	272,298	0	272,298
11	RESIDENTIAL COMFORT CASH	0	(67)	0	0	0	12,348	6	0	12,287	0	12,287
12	CA COMFORT CASH	0	0	0	0	0	0	0	0	0	0	0
13	RESID A/C DUCT TEST/REPAIR	(1)	1,501	(63)	64	0	1	0	(1)	1,501	40	1,541
14	RESID INSULATION	0	(2,041)	0	38,420	0	(38,420)	0	1	(2,040)	0	(2,040)
15	RESID A/C REPLACEMENT	0	0	0	13,357	0	4,478	0	1,070	18,905	0	18,905
16	RESID A/C SERVICE	0	382	0	0	0	0	0	0	382	0	382
17	CONSERVATION PROG ADMIN	(141)	(23,142)	(1,195)	(599,713)	0	755	6,928	(423)	(616,931)	0	(616,931)
18	QUALIFYING FACILITY	0	4,207	(1,587)	(33,920)	0	0	(783)	3,163	(28,920)	0	(28,920)
19	TRADE EFFICIENCY	0	(5,951)	384	0	0	0	693	(3,120)	(7,994)	0	(7,994)
20	HOME ENERGY FIXUP	0	377	0	0	0	3,081	31	544	4,033	(55)	3,978
21	CA A/C DUCT TEST/REPAIR	0	0	0	0	0	0	0	0	0	0	0
22	CA INTERIOR LIGHTING	0	32,300	37	0	0	496,763	1,133	6,060	538,313	0	538,313
23	CA HVAC SERVICE	0	0	0	0	0	0	0	0	0	0	0
24	CA ENERGY FIXUP	0	512	0	0	0	68,892	12	0	69,416	0	69,416
25	CA HVAC REPLACEMENT	0	(59)	0	0	0	2,754	0	0	2,696	0	2,696
26	MOTOR EFFICIENCY	0	12,387	0	2,400	0	140,328	421	0	155,536	0	155,536
27	INNOVATIVE INCENTIVE	0	(68,607)	(1,266)	(714)	(5,040)	178,849	(2,360)	(11,778)	89,064	0	89,064
28	EFFICIENCY PROGRAM DEV	0	(75,521)	(1,097)	(209,730)	(14,742)	(28,926)	433	(29,112)	(308,695)	0	(308,695)
29	HEAT PIPE	0	(5)	0	0	0	5,120	0	0	5,115	0	5,115
30	STANDBY GENERATION	0	(57,484)	(1,360)	1,741	(2,496)	(252,858)	(961)	(37,536)	(350,954)	0	(350,954)
31	INTERRUPTIBLE SVS PROGRAM	0	(14,738)	(4,830)	(4,399)	(474)	1,712,272	(522)	(1,864)	1,685,425	0	1,685,425
32	CURTAINABLE SVS PROGRAM	0	(3,452)	970	(1,356)	(396)	(68,067)	(196)	(1,130)	(73,679)	0	(73,679)
33	ENERGY MANAGEMENT ADMIN	3,609,909	417,806	4,547	503,961	(94,840)	16,158,308	39,114	119,538	20,768,343	0	20,768,343
34	ENERGY MANAGEMENT SERVICES	(3,690,671)	(462,253)	(56,583)	(912,993)	(396)	(17,477,052)	(35,286)	(28,702)	(22,663,936)	0	(22,663,936)
TOTAL ALL PROGRAMS		(86,690)	(293,736)	(76,817)	(1,074,262)	(507,492)	267,679	25,393	(152,305)	(1,897,233)	(1,665)	(1,898,898)

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
 FOR THE PERIOD APRIL, 1998 THROUGH SEPTEMBER, 1998

LINE NO	PROGRAM TITLE	APR '98	MAY '98	JUN '98	JUL '98	AUG '98	SEP '98	TOTAL
1	BETTER BUSINESS	0	30,843	28	1,970	85,239	36,202	164,382
2								
3	ENERGY MONITOR	4,718	(121)	1,433	1,687	8,027	695	16,499
4								
5	NAT. GAS DEMONSTRATION	2,400	2,388	53	3,670	3,095	1,230	12,836
6								
7	HOME ENERGY ANALYSIS *	0	453	76	186	0	0	715
8								
9	RESID NEW CONSTRUC	0	15,673	9,485	18,665	23,300	84,967	152,270
10								
11	HOME ENERGY IMPROV	1,346	4,116	35,013	46,352	535,064	134,702	756,613
12								
13	CA NEW CONSTRUCTION	0	0	0	57	193	85	335
14								
15	HOME ENERGY CHECK	137,931	209,728	234,312	188,318	207,782	192,690	1,170,741
16								
17	BUSINESS ENERGY ANALYSIS *	3,185	(825)	203	204	201	194	3,362
18								
19	BUSINESS ENERGY CHECK	70,258	130,834	89,485	75,056	82,044	41,831	469,668
20								
21	RESIDENTIAL COMFORT CASH	502	8,829	(341)	3,487	0	0	12,257
22								
23	RESID A/C DUCT TEST/REPAIR *	34,672	45,944	28,890	38,563	(143,700)	124	2,525
24								
25	RESID INSULATION	23,210	43,255	25,415	35,693	(129,813)	0	(2,040)
26								
27	RESID A/C REPLACEMENT	3,596	47,776	17,446	32,671	(82,588)	0	18,905
28								
29	RESID A/C SERVICE	530	(148)	0	0	0	0	382
30								
31	QUALIFYING FACILITY	44,533	33,592	28,293	33,318	35,005	47,906	222,647
32								
33	TRADE EFFICIENCY	13,541	17,213	15,943	3,561	(537)	(57,735)	(7,004)
34								
35	HOME ENERGY FIXUP *	1,900	271	1,420	342	82	18	4,033
36								
37	CA COMFORT CASH	0	0	0	0	0	0	0
38								
39	CA A/C DUCT TEST/REPAIR *	7	7	7	7	7	7	42
40								
41	CA INTERIOR LIGHTING	233,468	135,531	81,000	87,011	1,303	0	538,313
42								
43	CA HVAC SERVICE	0	0	0	0	0	0	0
44								
45	CA ENERGY FIXUP	22,037	112	8,017	41,250	0	0	69,416
46								
47	CA HVAC REPLACEMENT	(58)	2,754	0	0	0	0	2,696
48								
49	MOTOR EFFICIENCY	38,527	8,228	8,473	104,920	(812)	0	155,536
50								
51	INNOVATION INCENTIVE	35,569	77,972	8,846	137,389	2,110	2,302	264,168
52								
53	STANDBY GENERATION	(426)	5,975	2,980	3,564	3,273	19,671	35,015
54								
55	HEAT PIPE	5,115	0	0	0	0	0	5,115
56								
57	COMFORT CASH	29,786	54,002	82,210	46,805	46,325	39,241	278,369
58								
59	INTERRUPT LOAD MANAGEMENT	1,727,309	1,777,487	1,827,470	1,794,943	1,686,844	1,756,210	10,569,083
60								
61	CURTAL LOAD MANAGEMENT	82,335	55,314	59,184	80,170	54,579	55,059	346,641
62								
63	RES LOAD MANAGEMENT	3,384,835	3,212,315	3,978,414	3,932,454	4,212,151	3,966,516	22,698,487
64								
65	COM LOAD MANAGEMENT	5,778	63,904	21,637	22,407	28,312	28,801	158,929
66								
67	CONSERVATION PROGRAM ADMIN	225,820	302,945	225,289	217,845	231,935	291,683	1,485,497
68								
69	TOTAL ALL PROGRAMS	6,090,244	6,274,357	6,784,701	6,933,585	6,876,395	6,644,301	39,583,483
70								
71	LESS: BASE RATE RECOVERY	0	0	0	0	0	0	0
72								
73	NET RECOVERABLE (CT-3,PAGE 2)	6,090,244	6,274,357	6,784,701	6,933,585	6,876,395	6,644,301	39,583,483

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

FLORIDA POWER CORPORATION
 ENERGY CONSERVATION ADJUSTMENT
 CALCULATION OF TRUE-UP
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO		APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96	TOTAL FOR THE PERIOD
1A	HOME ENERGY ANALYSIS FEES	0	0	225	(25)	375	775	1,350
1B	BUSINESS ENERGY ANALYSIS FEES	0	0	0	0	0	0	0
1C	HOME ENERGY FIXUP FEES	0	18	37	300	0	0	355
1D	RESID DUCT TEST FEES	(40)	0	0	0	0	0	(40)
1E	CA DUCT TEST FEES	0	0	0	0	0	0	0
1F	SUBTOTAL - FEES	(40)	18	262	275	375	775	1,665
2	CONSERVATION CLAUSE REVENUES	5,475,712	5,603,570	7,177,797	4,609,965	5,302,881	5,029,026	33,397,951
2A	CURRENT PERIOD GRT REFUND	0	0	0	0	0	0	0
3	TOTAL REVENUES	5,475,671	5,603,588	7,178,059	4,609,240	5,303,256	5,029,801	33,399,616
4	PRIOR PSC APPROVED ECCR TRUE-UP OVER/(UNDER)	9,044,353	753,696	753,696	2,805,510	2,805,510	2,805,510	10,677,618
5	CONSERVATION REVENUES APPLICABLE TO PERIOD	6,229,367	6,357,284	7,931,755	7,614,750	8,108,766	7,835,311	44,077,233
6	CONSERVATION EXPENSES (CT-3, PAGE 1, LINE 73)	6,090,244	6,274,357	6,764,701	6,933,565	6,876,365	6,644,201	39,583,463
7	TRUE-UP THIS PERIOD (O)/U	(139,123)	(82,927)	(1,167,054)	(681,185)	(1,232,371)	(1,191,110)	(4,493,770)
8	CURRENT PERIOD INTEREST	(32,618)	(29,574)	(29,402)	(110,217)	(101,153)	(94,407)	(397,372)
9	ADJUSTMENTS PER AUDIT WRDC Order	0	0	10,851	(18,481,665)	0	0	(18,470,814)
10	TRUE-UP & INTEREST PROVISIONS BEGINNING OF MONTH (O)/U	(7,489,319)	(6,937,364)	(6,266,170)	(6,698,079)	(23,185,636)	(21,693,650)	(7,489,319)
10A	CURRENT PERIOD GRT REFUNDED	0	0	0	0	0	0	0
11	PRIOR TRUE-UP REFUNDED/ (COLLECTED) Repr 4/94-10/94	753,696	753,696	753,696	2,805,510	2,805,510	2,805,510	10,677,618
12	END OF PERIOD NET TRUE-UP	(6,907,364)	(6,266,170)	(6,698,079)	(23,185,636)	(21,693,650)	(20,173,657)	(20,173,657)

FLORIDA POWER CORPORATION
 CALCULATION OF INTEREST PROVISION
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO	APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96
1 BEGINNING TRUE-UP AMOUNT (CT-3, PAGE 2, LINE 9 & 10)	(7,489,319)	(6,907,364)	(6,255,319)	(25,179,744)	(23,165,636)	(21,693,650)
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(6,874,746)	(6,236,596)	(6,668,677)	(23,055,419)	(21,592,497)	(20,079,250)
3 TOTAL BEGINNING & ENDING TRUE-UP	<u>(14,364,065)</u>	<u>(13,143,960)</u>	<u>(12,923,996)</u>	<u>(48,235,163)</u>	<u>(44,758,132)</u>	<u>(41,772,900)</u>
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	<u>(7,182,033)</u>	<u>(6,571,980)</u>	<u>(6,461,998)</u>	<u>(24,117,581)</u>	<u>(22,379,066)</u>	<u>(20,886,450)</u>
5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH	5.50%	5.40%	5.40%	5.52%	5.45%	5.40%
6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH	5.40%	5.40%	5.52%	5.45%	5.40%	5.44%
7 TOTAL (LINE 5 AND LINE 6)	<u>10.90%</u>	<u>10.80%</u>	<u>10.92%</u>	<u>10.97%</u>	<u>10.85%</u>	<u>10.84%</u>
8 AVERAGE INTEREST RATE (50% OF LINE 7)	<u>5.45%</u>	<u>5.40%</u>	<u>5.46%</u>	<u>5.49%</u>	<u>5.43%</u>	<u>5.42%</u>
9 MONTHLY AVERAGE INTEREST RATE (LINE 8/12)	<u>0.45%</u>	<u>0.45%</u>	<u>0.46%</u>	<u>0.46%</u>	<u>0.45%</u>	<u>0.45%</u>
10 INTEREST PROVISION (LINE 4 * LINE 9)	<u>(32,618)</u>	<u>(29,574)</u>	<u>(29,402)</u>	<u>(110,217)</u>	<u>(101,153)</u>	<u>(94,407)</u>
						<u>(397,372)</u>

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO	BEGINNING BALANCE	APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96	TOTAL
1 BUSINESS ENERGY ANALYSIS								
2 INVESTMENTS		0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		11,332	11,332	11,332	11,332	11,332	11,332	
5								
6 DEPRECIATION EXPENSE		189	189	189	189	189	189	1,134
7								
8 CUMM. NET INVEST	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332
9 LESS: ACC. NET DEPR	9,718	9,907	10,096	10,285	10,474	10,663	10,852	10,852
10 NET INVESTMENT	1,614	1,425	1,236	1,047	858	669	480	480
11 AVERAGE INVESTMENT		1,520	1,331	1,142	953	764	575	
12 RETURN ON AVG INVEST		10	10	8	7	5	4	44
13								
14 RETURN REQUIREMENTS		14	14	11	10	7	5	61
15								
16 PROGRAM TOTAL		203	203	200	199	196	194	1,195
17								
18 BUSINESS ENERGY CHECK UP								
19 INVESTMENTS		0	0	0	0	0	0	0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		163,612	163,612	163,612	163,612	163,612	163,612	
22								
23 DEPRECIATION EXPENSE		2,727	2,727	2,727	2,727	2,727	2,727	16,362
24								
25 CUMM. NET INVEST	163,612	163,612	163,612	163,612	163,612	163,612	163,612	163,612
26 LESS: ACC. NET DEPR	139,423	142,150	144,877	147,604	150,331	153,058	155,785	155,785
27 NET INVESTMENT	24,189	21,462	18,735	16,008	13,281	10,554	7,827	7,827
28 AVERAGE INVESTMENT		22,826	20,099	17,372	14,645	11,918	9,191	
29 RETURN ON AVG INVEST		159	140	121	102	83	64	669
30								
31 RETURN REQUIREMENTS		220	194	167	141	115	-88	925
32								
33 PROGRAM TOTAL		2,947	2,921	2,894	2,868	2,842	2,815	17,287
34								
35 HOME ENERGY CHECK UP								
36 INVESTMENTS		(1,075)	0	0	0	0	0	(1,075)
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		1,076,854	1,076,316	1,076,316	1,076,316	1,076,316	1,076,316	
39								
40 DEPRECIATION EXPENSE		17,948	17,939	17,939	17,939	17,939	17,939	107,643
41								
42 CUMM. NET INVEST	1,077,391	1,076,316	1,076,316	1,076,316	1,076,316	1,076,316	1,076,316	1,076,316
43 LESS: ACC. NET DEPR	891,927	909,875	927,814	945,753	963,692	981,631	999,570	999,570
44 NET INVESTMENT	185,464	166,441	148,502	130,563	112,624	94,685	76,746	76,746
45 AVERAGE INVESTMENT		175,953	157,472	139,533	121,594	103,655	85,716	
46 RETURN ON AVG INVEST		1,228	1,098	973	848	723	598	5,468
47								
48 RETURN REQUIREMENTS		1,700	1,520	1,347	1,174	1,001	828	7,570
49								
50 PROGRAM TOTAL		19,648	19,459	19,286	19,113	18,940	18,767	115,212

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .016667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .009975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-E1). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO	BEGINNING BALANCE	APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96	TOTAL
1	LOAD MANAGEMENT ASSETS							
2		0	1,588	0	0	0	0	1,588
3		89,027	38,433	0	28,407	0	67,531	223,398
4		9,174,211	9,111,275	9,092,652	9,078,649	9,064,445	9,030,680	
5								909,204
6		152,904	151,855	151,548	151,311	151,074	150,512	
7								8,996,914
8	9,218,724	9,129,697	9,092,852	9,092,852	9,064,445	9,064,445	8,996,914	8,996,914
9	3,704,362	3,768,239	3,881,661	4,033,209	4,156,113	4,307,187	4,390,168	4,390,168
10	5,514,362	5,361,458	5,211,191	5,059,643	4,908,332	4,757,258	4,606,746	4,606,746
11		5,437,910	5,286,325	5,135,417	4,983,988	4,832,795	4,682,002	
12		37,929	36,872	35,819	34,763	33,709	32,657	211,749
13								293,094
14		52,500	51,037	49,579	48,117	46,656	45,203	
15								1,202,298
16		205,404	202,892	201,127	199,428	197,732	195,715	
17								
18	RESID A/C DUCT TEST/REPAIR							
19		0	0	0	0	0	0	0
20		0	10,388	0	0	0	0	10,388
21		16,734	11,540	6,346	6,346	6,346	6,346	
22								865
23		279	192	106	106	106	106	
24								6,346
25	16,734	16,734	6,346	6,346	6,346	6,346	6,346	6,346
26	13,982	14,261	4,065	4,171	4,277	4,383	4,489	4,489
27	2,752	2,473	2,281	2,175	2,069	1,963	1,857	1,857
28		2,613	2,377	2,228	2,122	2,016	1,910	
29		18	16	16	15	14	13	92
30								128
31		25	22	22	21	20	18	
32								1,023
33		304	214	128	127	126	124	
34								
35	CONSERV. PROGRAM ADMIN							
36		0	0	0	0	0	0	0
37		0	0	3,478	0	10,496	2,871	16,845
38		3,446,841	3,446,841	3,445,102	3,443,363	3,438,115	3,431,432	
39								344,194
40		57,447	57,447	57,418	57,389	57,302	57,191	
41								3,429,996
42	3,446,841	3,446,841	3,446,841	3,443,363	3,443,363	3,432,867	3,429,996	3,429,996
43	1,445,000	1,502,447	1,559,894	1,613,834	1,671,223	1,718,029	1,772,349	1,772,349
44	2,001,841	1,944,394	1,886,947	1,829,529	1,772,140	1,714,838	1,657,647	1,657,647
45		1,973,118	1,915,671	1,858,238	1,800,835	1,743,489	1,686,243	
46		13,783	13,362	12,952	12,561	12,161	11,762	76,571
47								105,986
48		19,050	18,495	17,941	17,387	16,833	16,280	
49								450,180
50		76,497	75,942	75,359	74,776	74,135	73,471	

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

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO	BEGINNING BALANCE	APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96	TOTAL
1								
2		0	0	0	0	0	0	0
3		0	0	0	0	0	0	0
4		322	322	322	322	322	322	
5								
6		5	5	5	5	5	5	30
7								
8	322	322	322	322	322	322	322	322
9	158	183	168	173	178	183	188	188
10	164	159	154	149	144	139	134	134
11		162	157	152	147	142	137	
12		1	1	1	1	1	1	6
13								
14		2	2	2	2	2	2	12
15								
16		7	7	7	7	7	7	42
17								
18								
19		0	0	0	0	0	6,960	6,960
20		0	0	0	0	0	0	0
21		0	0	0	0	0	3,480	
22								
23		0	0	0	0	0	58	58
24								
25	0	0	0	0	0	0	6,960	6,960
26	0	0	0	0	0	0	58	58
27	0	0	0	0	0	0	6,902	6,902
28		0	0	0	0	0	3,451	
29		0	0	0	0	0	24	24
30								
31		0	0	0	0	0	33	33
32								
33		0	0	0	0	0	91	91
34								
35								
36		0	0	0	0	0	0	0
37		0	0	0	0	0	0	0
38		0	0	0	0	0	0	
39								
40		0	0	0	0	0	0	0
41								
42	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	
46		0	0	0	0	0	0	0
47								
48		0	0	0	0	0	0	0
49								
50		0	0	0	0	0	0	0
51								
52		305,010	301,638	299,001	296,518	293,978	291,184	1,787,329

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .016667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EJ). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN
 FOR THE PERIOD APRIL, 1996 THROUGH SEPTEMBER, 1996

LINE NO	BEGINNING BALANCE	APR '96	MAY '96	JUN '96	JUL '96	AUG '96	SEP '96	TOTAL
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								

NOTE DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0168667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910690-E1). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

SCHEDULE CT-5

Program Description and Progress

Program Title: Home Energy Analysis
(Filed as Home Energy Checkup)

Program Description: The Home Energy Analysis provides a complete analysis and computer generated report to the residential customer covering needed conservation measures and practices. Costs for implementing and savings resulting from recommended measures are estimated based on measurements for that specific residence. The "Star" rating of the residence is calculated. The Florida Power Auditor also explains other programs and incentives available to the customer for implementing conservation suggestions. There is a \$15 charge for the Home Energy Analysis

Program Accomplishments for October, 1995 through September, 1996: During this period no completions were made.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the program during this period were minimal.

Program Progress Summary: This program is not popular with our customers and is generally considered to be our free walk through audit. No increase in demand is expected in the near future. This program is also part of our umbrella program Home Energy Check.

Program Description and Progress

Program Title: Home Energy Check
(Filed as Home Inspection Audit)

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

Program Accomplishments for October, 1995 through September, 1996: During this period 15,865 mail-in audits and 18,722 walk-thru audits were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures during this period were higher than projected due to increased participation.

Program Progress Summary: This program continues to be our flagship program with increase participation during this period. We expect that interest for this program will continue to remain high.

Program Description and Progress

Program Title: Business Energy Analysis
(Filed as Business Energy Analysis)

Program Description: This program provides a thorough computerized energy audit for commercial, industrial, government, and institutional customers' structures and operations. Sources of energy use are identified, and recommendations to reduce demand and consumption are made in writing. An economic analysis of the conservation opportunities is included. Other Florida Power programs and incentives to encourage implementing recommended actions are explained. There is a charge for the Analysis based on the customer's average monthly energy use. A portion of the audit cost may be returned to the customer as an incentive to implement the conservation suggestions.

Program Accomplishments for October, 1995 through September, 1996: During this period no completions were made.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures during this period were minimal.

Program Progress Summary: This program is now designated as Level II of the Business Energy Check program.

Program Description and Progress

Program Title: Business Energy Check
(Filed as Business Energy Inspection)

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

Program Accomplishments for October, 1995 through September, 1996: During this period 807 Business Energy Check audits were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures during this period exceeded the projected amount due to increased participation of programs that were being discontinued.

Program Progress Summary: The program continues to be offered as part of Florida Power's portfolio of Commercial and Industrial energy efficiency programs.

Program Description and Progress

Program Title: Residential Comfort Cash
(Filed as Residential Comfort Cash Loan Program)

Program Description: This program provides reduced interest loans to residential customers for the implementation of major conservation measures recommended during an energy audit. Florida Power Corporation buys down the loan interest rates by four percentage points. Residential loans are limited to a maximum \$5,000.00 for a five year period.

Program Accomplishments for October, 1995 through September, 1996: During this period there were 67 completions.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were minimal.

Program Progress Summary: Participation in this program was low and financial institutions had little desire to process our loans. This program was discontinued on March 15, 1996.

Program Description and Progress

Program Title: Residential A/C Duct Test/Repair
(Filed as Residential Blower Door)

Program Description: If the need is indicated during an energy audit, a test and inspection is made of central air conditioning and/or heating system duct work which identifies air leakage resulting in energy losses. The leaks are then repaired by participating contractors. Florida Power pays part of the cost of the test and/or the repair.

Program Accomplishments for October, 1995 through September, 1996: During the period 6,251 duct tests and repairs were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period exceeded the projection. Expenses for 1996 were projected under the Home Energy Improvement Program.

Program Progress Summary: This program is now part of the Home Energy Improvement program as of April 1, 1996.

Program Description and Progress

Program Title: Residential Insulation
(Filed as Residential Insulation)

Program Description: This program encourages residential customers to install or add attic insulation to bring the R-value up to minimum recommended standards by paying part of the cost. The measure must be recommended on a Florida Power energy audit, and the customer arranges for the installation.

Program Accomplishments for October, 1995 through September, 1996: During the period there were 3,407 completions.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period exceeded the projection. Expenses for 1996 were projected under the Home Energy Improvement program.

Program Progress Summary: This program is now in the Home Energy Improvement program as of April 1, 1996.

Program Description and Progress

Program Title: Residential A/C Replacement
(Filed as Residential HVAC Allowance)

Program Description: Florida Power encourages the sale and installation of high efficiency air conditioning, heat pumps, heat-pump water heaters, and heat-recovery water heating by awarding incentives to dealers who sell equipment meeting minimum efficiency standards.

Program Accomplishments for October, 1995 through September, 1996: During the period there were 1,032 completions.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period exceeded the projection due to costs from March 1995 through September 1995 to be delayed to December 1995 and first quarter 1996.

Program Progress Summary: This program was effective at motivating contractors to sell high efficiency air conditioning, heat pumps, heat-pump water heaters, and heat-recovery water heating systems. The program was discontinued on November 1, 1995 and a new customer incentive program is in place.

Program Description and Progress

Program Title: Standby Generation
(Filed as Standby Generation)

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

Program Accomplishments for October, 1995 through September, 1996: During the period five new customers were added.

Program Fiscal Expenditures for October, 1995 through September, 1996:
Expenditures for this period were lower than projected.

Program Progress Summary: The program continues to be offered as part of Florida Power's portfolio of Commercial and Industrial Energy Efficiency programs.

Program Description and Progress

Program Title: Qualifying Facility
(Filed as Qualifying Facility)

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

Program Accomplishments for October, 1995 through September, 1996:

Program Fiscal Expenditures for October, 1995 through September, 1996:
Expenditures during this period were lower than projected.

Program Progress Summary: The total MW of qualifying facility capacity available by September 30, 1996 was approximately 1050 MW.

Program Description and Progress

Program Title: Trade Efficiency A/C Test
(Filed as Trade Ally)

Program Description: Florida Power will provide a Duct Test and Repair analysis for new model homes in its service area. If problems are found in the model, the builder must agree to revise his installation techniques to correct the problems in all subsequent homes built in that subdivision. Florida Power will also conduct seminars for builders, contractors, inspectors, and other trade influences on more efficient building techniques and products and better compliance with the State of Florida Energy Efficiency Code for Building Construction.

Program Accomplishments for October, 1995 through September, 1996: During this period 2,126 tests were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for this period were slightly higher than projected. Expenses for 1996 were projected under the Residential New Construction program.

Program Progress Summary: This program is now under Residential New Construction as of April 1, 1996.

Program Description and Progress

Program Title: Home Energy Fixup
(Filed as Home Energy Fixup)

Program Description: The Home Energy Fixup provides minor weatherization services to Florida Power residential customers at a reduced cost. Services include caulking and weather-stripping, insulation of water heater and piping, attic access insulation, door sweeps and thresholds, installation of water flow restrictors and/or low-flow showerheads, electrical outlet gaskets, and duct taping. Florida Power pays 50% of the cost of the Fixup up to a \$75.00 maximum.

Program Accomplishments for October, 1995 through September, 1996: During the period 597 energy fixups were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures for this period were slightly higher than anticipated. A projection was not made for 1996 to account for the phase out period for the program.

Program Progress Summary: This program was discontinued as of April 1, 1996. However, a six month grace period was given to honor outstanding obligations.

Program Description and Progress

Program Title: Commercial/Industrial A/C Duct Test/Repair
(Filed as Commercial/Industrial Blower Door)

Program Description: If the need is indicated during an energy audit, a test and inspection is made of central air conditioning and/or heating system duct work which identifies air leakage resulting in energy losses. The leaks are then repaired by participating contractors. Florida Power pays part of the cost of the test and/or the repair.

Program Accomplishments for October, 1995 through September, 1996: During the period 21 tests were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996:
Expenditures during this period were lower than projected.

Program Progress Summary: This program is now under the Better Business program.

Program Description and Progress

Program Title: C/I Comfort Cash Loan Program
(Filed as Commercial & Industrial Comfort Cash Loan program)

Program Description: This program provides reduced interest loans to commercial and industrial customers for the implementation of major conservation measures recommended during an energy audit. Florida Power corporation buys down the loan interest rates by four percentage points. Loans are limited to a maximum \$25,000.00 for a five year period per customer location.

Program Accomplishments for October, 1995 through September, 1996: During the period four commercial loans were granted.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures for the period were lower than projected.

Program Progress Summary: Participation in this program was low and financial institutions had little desire to process our loans. This program was discontinued on March 15, 1996

Program Description and Progress

Program Title: Commercial/Industrial Interior Lighting
(Filed as Indoor Lighting Incentive)

Program Description: Florida Power will rebate to the customer part of the cost of improving the energy efficiency of indoor lighting systems if the need is indicated during a Florida Power energy audit. Measures eligible for incentive include replacement of fluorescent lamps, replacement of ballasts, upgrading to high efficiency incandescent lamps, installation of silver-film reflectors, and permanent delamping.

Program Accomplishments for October, 1995 through September, 1996: During the period 463 lighting systems were upgraded.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses during the period exceeded the projection. A projection was not made for 1996 to account for a phase out period.

Program Progress Summary: This program is now part of the Better Business program.

Program Description and Progress

Program Title: Commercial/Industrial Energy Fixup
(Filed as Commercial/Industrial Fixup)

Program Description: The Fixup provides minor weatherization and energy conservation services to Florida Power commercial & industrial customers at a reduced cost. Services include caulking and weatherstripping, insulation of water heater and piping, door sweeps and thresholds, installation of window film, faucet aerators, and upgrading of lighting efficiency (replacement of less than 24 lamps).

Program Accomplishments for October, 1995 through September, 1996: During the period 50 Commercial/Industrial Energy Fixups were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period exceeded the projection. A projection was not made for 1996 to account for the phase out period for the program.

Program Progress Summary: This program is now part of the Better Business program.

Program Description and Progress

Program Title: Commercial/Industrial HVAC Replacement
(Filed as Commercial/Industrial HVAC Allowance)

Program Description: Florida Power encourages the sale and installation of high efficiency air conditioning, heat pumps, heat-pump water heaters, and heat-recovery water heating by awarding incentives to dealers who sell equipment meeting minimum efficiency standards.

Program Accomplishments for October, 1995 through September, 1996: During the period there were 12 high efficiency equipment installations.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses during this period were slightly higher than projected.

Program Progress Summary: This program is now part of the Better Business program.

Program Description and Progress

Program Title: Motor Replacement
(Filed as Commercial/Industrial Motor Efficiency)

Program Description: The Motor Replacement Program provides an incentive to Florida Power customers to improve the energy efficiency of new or replacement motors and thereby reduce the demand of their facilities.

Program Accomplishments for October, 1995 through September, 1996: During the period 35 customers installed higher efficiency motors.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures during this period were higher than projected. The program experienced increased participation levels by customers with very large projects.

Program Progress Summary: This program is now part of the Better Business program.

Program Description and Progress

Program Title: Innovation Incentive
(Filed as Demand Reduction Capital Offset)

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

Program Accomplishments for October, 1995 through September, 1996: During the period 32 projects were completed.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures during the period were higher than projected. The program experienced a large number of projects as well as increased participation as customers took advantage of old higher rebate levels.

Program Progress Summary: The program continues to be offered as part of Florida Power's portfolio of Commercial and Industrial energy efficiency programs.

Program Description and Progress

Program Title: Technology Development Program
(Previously called Efficiency Program Development, which was filed as
New Program Development)

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

Program Accomplishments for October, 1995 through September, 1996: A Low-Income Weatherization Assistance Pilot was launched in June 1996. In addition, an Evaporative Cooling Assist, a Dual Source Heat Pump, and a Full Condensing Heat Pump have been or are in the process of being evaluated.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were lower than projected.

Program Progress Summary: The Low Income Weatherization Assistance Pilot began in June 1996. The Evaporative Cooling Assist revealed that technology added a measure of efficiency but the initial cost, operating costs, and amount of savings do not make this a viable, cost-effective technology. The Dual Source Heat Pump project just began in November 1996. The Full Condensing Heat Pump was installed in a builder's spec home in the spring of 1996 but as of November 1996 the home is still unoccupied preventing the recovery of operating data on the system.

Program Description and Progress

Program Title: Heat Pipe
(Filed as Commercial/Industrial Heat Pipe Development)

Program Description: The Heat Pipe Program is designed to encourage the use of heat pipe technology in place of electric reheat humidity control systems. Florida Power will rebate to its customer a portion of the cost of installation or retrofitting of a heat pipe system meeting certain requirements which contribute to reducing system demand and/or consumption.

Program Accomplishments for October, 1995 through September, 1996: During the period there were 1 completion.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were minimal.

Program Progress Summary: The program is now part of the Innovation Incentive program.

Program Description and Progress

Program Title: Interruptible Service Program
(Filed as Interruptible Service Program)

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

Program Accomplishments for October, 1995 through September, 1996: During the period 18 new customers were added to the program.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses during the period were higher than projected. There was a significant increase in participation as customers took advantage of the old higher rebate levels.

Program Progress Summary: The original rate tariff, IS-1, has been closed to new participants due to non-cost-effectiveness. It has been replaced with the cost-effective IS-2 tariff.

Program Description and Progress

Program Title: Curtailable Service Program
(Filed as Curtailable Service Program)

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

Program Accomplishments for October, 1995 through September, 1996: During the period 1 new customer was added to the program.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were lower than projected.

Program Progress Summary: The original rate tariff, CS-1, has been closed to new participants due to non cost-effectiveness. It has been replaced with the cost-effective CS-2 tariff.

Program Description and Progress

Program Title: Energy Management (Residential & Commercial)
(Filed as Load Management)

Program Description: The Residential and Commercial Energy Management Programs incorporate direct radio control of selected customer equipment to reduce system demand during peak demand periods.

Program Accomplishments for October, 1995 through September, 1996: During the period 17,781 customers were added to the program.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenditures for this period were lower than projected.

Program Progress Summary: The Energy Management Programs have been very successful at controlling demand during peak periods. Our sophisticated monitoring system ensures the proper operation of all program components. Program participation continues to grow steadily and contributes to the overall success of the program.

Program Description and Progress

Program Title: Gas Demonstration

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

Program Accomplishments for October, 1995 through September, 1996: The installation of a York Triathlon gas engine powered heat pump was completed in the summer of 1996. The site is being remotely monitored and performance information is being recorded.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were lower than projected.

Program Progress Summary: The York Triathlon heat pump is installed and in service. It is being remotely monitored along with the space conditions. In addition, the water heater is being monitored.

Florida Power is in the process of selecting a commercial gas dehumidification demonstration project.

Program Description and Progress

Program Title: Energy Monitor

Program Description: The program assists customers in managing their energy use by providing services to improve the operation and maintenance of building the process systems.

Program Accomplishments for October, 1995 through September, 1996: During the period there were no completions.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were minimal.

Program Progress Summary: The program is in start-up phase with several completions underway.

Program Description and Progress

Program Title: Commercial/Industrial New Construction

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

Program Accomplishments for October, 1995 through September, 1996: During the period there were 2 completions.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were significantly lower than projected.

Program Progress Summary: The program is in the beginning stages and continues to be offered as part of Florida Power's portfolio of Commercial and Industrial Energy Efficiency programs.

Program Description and Progress

Program Title: Better Business

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

Program Accomplishments for October, 1995 through September, 1996: During the period 28 completions were made.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were significantly lower than projected.

Program Progress Summary: The program continues to be offered as part of Florida Power's portfolio of commercial and industrial programs.

Program Description and Progress

Program Title: Residential New Construction

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

Program Accomplishments for October, 1995 through September, 1996: During the period 3,106 completions were made.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were significantly lower than projected.

Program Progress Summary: This program was approved April 1, 1996. The program is still in the early stage and is being fairly successful.

Program Description and Progress

Program Title: Home Energy Improvement

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

Program Accomplishments for October, 1995 through September, 1996: During the period 8,142 completions were made.

Program Fiscal Expenditures for October, 1995 through September, 1996: Expenses for the period were significantly lower than projected.

Program Progress Summary: This program was approved April 1, 1996. The HVAC Replacement portion of this program is not doing as well as projected.