

<b><u>Docket No. 140002-EG</u></b>				
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>				
<b>October 22, 2014</b>				
<b>Hearing I.D. #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Entered</b>
<b>STAFF</b>				
1		Exhibit List	Comprehensive Exhibit List	
<b>FLORIDA POWER &amp; LIGHT COMPANY – (DIRECT)</b>				
2	T.J. Keith	AS-1	Schedules CT-1 and CT-4	<b>stipulated</b>
3	T.J. Keith, Anita Sharma	AS-1	Schedules CT-2 and CT-3	<b>stipulated</b>
4	Anita Sharma	AS-1	Schedules CT-5 and CT-6, Appendix A	<b>stipulated</b>
5	T.J. Keith	AS-2	Schedule C-1 and C-4	<b>stipulated</b>
6	T.J. Keith, Anita Sharma	AS-2	Schedule C-2 and C-3	<b>stipulated</b>
7	Anita Sharma	AS-2	Schedule C-5	<b>stipulated</b>
<b>FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)</b>				
8	Curtis D. Young	CDY-1 (composite)	Schedules CT-1, CT-2, CT-3, CT-4, CT-5 and CT-6	<b>stipulated</b>
9	Curtis D. Young	CDY-2 (composite)	Schedules C-1, C-2, C-3, C-4, and C-5	<b>stipulated</b>
<b>GULF POWER COMPANY – (DIRECT)</b>				
10	Jennifer L. Todd	JLT-1	Schedules CT-1 through CT-6	<b>stipulated</b>

11	Jennifer L. Todd	JLT-2	Schedules C-1 through C-6	<b>stipulated</b>
<b>DUKE ENERGY FLORIDA, INC. – (DIRECT)</b>				
12	Helena (Lee) Guthrie	HTG-1T	<sup>1</sup> ECCR Adjusted Net True-Up for January – December 2013, Schedules CT1 – CT5	<b>stipulated</b>
13	Timothy J. Duff	TJD-1P	Estimated/Actual True-Up, January – December 2014 and ECCR Factors for Billings in January – December 2015, Schedules C1 – C5	<b>stipulated</b>
<b>TAMPA ELECTRIC COMPANY – (DIRECT)</b>				
14	Mark R. Roche	HTB-1	Schedules supporting cost recovery factor, actual January 2013 – December 2013	<b>stipulated</b>
15	Mark R. Roche	MRR-1	Schedules supporting conservation costs projected for the period January 2015 – December 2015	<b>stipulated</b>

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<sup>1</sup> Testimony and Exhibit adopted by Tim Duff on May 22, 2014.

**Schedule**

**Sponsored By**

CT-1, Page 1	Terry J. Keith
CT-2, Page 1, Lines 1 -13	Anita Sharma
CT-2, Page 1, Lines 14 - 22	Terry J. Keith
CT-2, Pages 2 - 5	Anita Sharma
CT-3, Page 1	Anita Sharma
CT-3, Pages 2 - 3	Terry J. Keith
CT-4, Pages 1 - 5	Terry J. Keith
CT-5, Page 1	Anita Sharma
CT-6, Pages 1 - 257	Anita Sharma
Appendix A	Anita Sharma

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 2  
PARTY: FLORIDA POWER & LIGHT  
COMPANY – (DIRECT)  
DESCRIPTION: T.J. Keith AS-1

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
FINAL TRUE-UP FOR THE PERIOD

SCHEDULE: CT-1

JANUARY THROUGH DECEMBER 2013

	Total
1. Actual End of Period True-up (CT-3, Page 2 of 3, Lines 7 and 8)	
2. Principal	(\$14,083,635)
3. Interest	<u>(\$1,053)</u>
Total Actual End of Period True-up	<u>(\$14,084,688)</u>
4. Less Actual/Estimated True-up	
5. Principal	(\$16,047,925)
6. Interest	<u>(\$1,251)</u>
Total Actual/Estimated True-up <sup>(1)</sup>	<u>(\$16,049,176)</u>
7. Final Net True-up	<u><u>\$1,964,488</u></u>

<sup>(1)</sup> Approved per Order No. PSC 13-0614-FOF-EG Issued November 20, 2013

Note: ( ) Reflects Underrecovery

Totals may not add due to rounding.



FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
ANALYSIS OF PROGRAM COSTS

SCHEDULE: CT-2

JANUARY THROUGH DECEMBER 2013

ACTUAL V. ACTUAL/ESTIMATED FOR THE PERIOD	Actual	Actual/Estimated (1)	Difference
1. Depreciation & Return	\$9,435,641	\$9,724,415	(\$288,774)
2. Payroll & Benefits	\$24,485,275	\$26,483,180	(\$1,997,905)
3. Materials & Supplies	\$482,869	\$346,241	\$136,628
4. Outside Services	\$7,352,417	\$7,868,304	(\$515,887)
5. Advertising	\$8,430,834	\$8,492,156	(\$61,321)
6. Rebates	\$190,830,125	\$190,055,985	\$774,140
7. Vehicles	\$271,459	\$281,103	(\$9,643)
8. Other	\$3,154,913	\$3,144,878	\$10,034
9. Subtotal Program Costs	\$244,443,534	\$246,396,263	(\$1,952,729)
10. Program Revenues	\$0	\$0	\$0
11. Subtotal Program Costs	\$244,443,534	\$246,396,263	(\$1,952,729)
12. Amounts included in Base Rates	(\$147,281)	(\$147,281)	\$0
13. Total Adjusted Program Costs	\$244,296,253	\$246,248,982	(\$1,952,729)
14. ECCR Revenues (Net of Revenue Taxes)	\$227,618,978	\$227,607,418	\$11,560
15. Prior Period True-up (Collected)/Refunded this Period	\$2,593,640	\$2,593,640	\$0
16. Revenues Applicable to the Period	\$230,212,618	\$230,201,057	\$11,561
17. True-up Provision (Under)/Over Recovery - Current Period (Line 16 - Line 13)	(\$14,083,635)	(\$16,047,925)	\$1,964,290
18. Interest Provision (Under)/Over Recovery - Current Period	(\$1,053)	(\$1,251)	\$198
19. True-up and Interest Provision (Under)/Over Recovery - Beginning of Period	\$2,593,640	\$2,593,640	\$0
20. Deferred True-up from Prior Period	\$189,597	\$189,597	\$0
21. Prior Period True-up (Collected)/Refunded this Period	(\$2,593,640)	(\$2,593,640)	\$0
22. End of Period True-up Amount (Under)/Over Recovery	(\$13,895,092)	(\$15,859,578)	\$1,964,488

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 3  
PARTY: FLORIDA POWER & LIGHT  
COMPANY – (DIRECT)  
DESCRIPTION: T. J. Keith, Anita Sharma

(1) Approved in order No. PSC-13-0614-FOF-EG issued November 20, 2013

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE CT-2

JANUARY THROUGH DECEMBER 2013

ECCR - CT-2 - Page 2	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Sub-Total	Program Revenue	Total for Period
1. Residential Home Energy Survey	\$32,152	\$4,438,063	\$19,885	\$1,052,161	\$5,586,826		\$99,523	\$482,192	\$11,710,801	\$0	\$11,710,801
2. Residential Building Envelope		\$360,944	\$742	\$186,442	\$799	\$2,645,958	\$12,600	\$22,712	\$3,230,196	\$0	\$3,230,196
3. Residential Duct System Testing & Repair		\$525,037	\$1,790	\$51,945		\$127,735	\$6,000	(\$87,120)	\$625,387	\$0	\$625,387
4. Residential Air Conditioning		\$2,159,735	\$3,786	\$286,878		\$62,891,554	\$50,895	\$125,437	\$65,518,286	\$0	\$65,518,286
5. Residential New Construction (BuildSmart®)		\$494,038	\$532	\$107,066	\$2,325	\$13,642		\$50,167	\$667,770	\$0	\$667,770
6. Residential Low-Income Weatherization		\$48,187	\$50			\$74,400		\$14,790	\$137,427	\$0	\$137,427
7. Residential Load Management ("On Call")	\$6,064,339	\$61,494	\$319,028	\$2,549,502	\$3,996	\$45,534,348	\$52,759	\$512,842	\$55,098,307	\$0	\$55,098,307
8. Business Energy Evaluation		\$3,955,912	\$6,475	\$477,116	\$2,782,744		\$21,450	\$307,904	\$7,551,601	\$0	\$7,551,601
9. Business Efficient Lighting		\$213,119	\$146	\$51,642		\$288,666		\$10,767	\$564,340	\$0	\$564,340
10. Business Heating, Ventilating & A/C		\$604,744	\$1,039	\$144,740		\$5,879,875	\$5,000	\$72,691	\$6,708,088	\$0	\$6,708,088
11. Business Custom Incentive		\$29,771				\$781,767		\$2,164	\$813,702	\$0	\$813,702
12. Business Building Envelope		\$477,291	\$684	\$114,634		\$6,395,145		\$25,055	\$7,012,809	\$0	\$7,012,809
13. Business Water Heating		\$11,178	\$13	\$4,749		\$17,150		\$1,869	\$34,958	\$0	\$34,958
14. Business Refrigeration		\$17,472	\$186	\$6,700		\$4,800		\$1,797	\$30,955	\$0	\$30,955
15. Business On Call	\$339,620	\$85,539	\$1,829	\$276,937		\$3,199,965		\$32,931	\$3,936,822	\$0	\$3,936,822
16. Commercial/Industrial Load Control		\$232,173	\$101	\$550	\$14	\$39,489,194	\$30	\$51,144	\$39,773,207	\$0	\$39,773,207
17. Commercial/Industrial Demand Reduction		\$233,320	\$138	\$276	\$0	\$15,952,941		\$61,661	\$16,248,336	\$0	\$16,248,336
18. Res. Solar Water Heating Pilot		\$197,530	\$175	\$105,161		\$1,084,000		\$5,987	\$1,392,853	\$0	\$1,392,853
19. Res. Solar Water Heating (LINC) Pilot		\$62,257	\$46			\$414,319		\$3,531	\$480,153	\$0	\$480,153
20. Residential Photovoltaic Pilot		\$174,735	\$206	\$7,014		\$4,224,696		\$6,324	\$4,412,975	\$0	\$4,412,975
21. Business Solar Water Heating Pilot		\$32,276	\$8	\$72,640		\$19,917		\$1,466	\$126,308	\$0	\$126,308
22. Business Photovoltaic Pilot		\$90,717	\$46	\$65,634		\$1,790,055		\$2,502	\$1,948,955	\$0	\$1,948,955
23. Business Photovoltaic for Schools Pilot	\$136,977	\$100,847		\$150,607			\$176	\$25,465	\$414,071	\$0	\$414,071
24. Renewable Research & Demo. Project		\$68,709		\$474,885				\$54,088	\$597,682	\$0	\$597,682
25. Solar Pilot Projects Common Expenses	\$475,492	\$72,777		\$3,203				\$2,502	\$553,974	\$0	\$553,974
26. Cogeneration & Small Power Production		\$750,440	\$14					(\$172,172)	\$578,282	\$0	\$578,282
27. Conservation Research & Development		\$78,091	\$121,191	\$266,843	\$7,993			\$656	\$474,773	\$0	\$474,773
28. Common Expenses	\$2,387,061	\$8,908,881	\$4,759	\$895,090	\$46,137		\$23,027	\$1,535,561	\$13,800,517	\$0	\$13,800,517
29. Subtotal All Programs	\$9,435,641	\$24,485,275	\$482,869	\$7,352,417	\$8,430,834	\$190,830,125	\$271,459	\$3,154,913	\$244,443,534	\$0	\$244,443,534
30. Less: Included in Base Rates		(\$147,281)							(\$147,281)	\$0	(\$147,281)
31. Recoverable Conservation Expenses	\$9,435,641	\$24,337,995	\$482,869	\$7,352,417	\$8,430,834	\$190,830,125	\$271,459	\$3,154,913	\$244,296,253	\$0	\$244,296,253

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM VARIANCE

SCHEDULE: CT-2

JANUARY THROUGH DECEMBER 2013

ECCR - CT-2 - Page 3	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Sub-Total	Program Revenue	Total for Period
1. Residential Home Energy Survey	(11,866)	(399,676)	10,364	36,477	(298,080)		11,602	116,478	(534,701)	0	(534,701)
2. Residential Building Envelope		(6,611)	551	3,059	799	(392,310)	6,300	(6,723)	(394,935)	0	(394,934)
3. Residential Duct System Testing & Repair		(145,518)	1,355	(28,711)		(21,561)	210	(10,793)	(205,017)	0	(205,017)
4. Residential Air Conditioning		29,430	1,544	(57,124)		5,146,552	13,868	29,335	5,163,606	0	5,163,606
5. Residential New Construction (BuildSmart®)		13,255	532	21,138	(7,800)	(1,174)		15,551	41,503	0	41,503
6. Residential Low-Income Weatherization		(\$10,974)	\$29	(\$1,664)		(\$32,354)		(\$1,698)	(\$46,660)	\$0	(\$46,660)
7. Residential Load Management ("On Call")	(\$56,400)	(\$805,618)	\$4,149	\$902,448	\$3,996	(\$1,093,160)	(\$19,033)	(\$58,109)	(\$1,121,726)	\$0	(\$1,121,726)
8. Business Energy Evaluation		(\$201,815)	(\$4,991)	(\$421,616)	\$214,458		(\$1,485)	\$99,476	(\$315,973)	\$0	(\$315,973)
9. Business Efficient Lighting		(\$390)	\$143	\$7,070		\$31,750		\$1,249	\$39,823	\$0	\$39,823
10. Business Heating, Ventilating & A/C		(\$45,468)	\$572	\$4,753		(\$809,555)	\$2,274	\$6,197	(\$841,226)	\$0	(\$841,226)
11. Business Custom Incentive		\$9,242		(\$11,672)		\$104,106		\$445	\$102,122	\$0	\$102,122
12. Business Building Envelope		(\$35,438)	\$648	\$16,472		(\$1,103,903)		\$3,908	(\$1,118,314)	\$0	(\$1,118,314)
13. Business Water Heating		\$2,762	\$13	\$954		(\$1,552)		\$1,123	\$3,300	\$0	\$3,300
14. Business Refrigeration		\$2,390	\$185	\$1,295		\$1,827		\$276	\$5,974	\$0	\$5,974
15. Business On Call	(\$3,045)	(\$2,202)	(\$520)	\$24,417		(\$171,788)	(\$297)	(\$5,305)	(\$158,740)	\$0	(\$158,740)
16. Commercial/Industrial Load Control		\$19,154	\$44	\$441	\$14	(\$201,188)	\$30	(\$15,512)	(\$197,016)	\$0	(\$197,016)
17. Commercial/Industrial Demand Reduction		(\$5,217)	(\$45)	(\$6,390)	\$0	\$3,330	(\$99)	(\$26,665)	(\$35,086)	\$0	(\$35,086)
18. Res. Solar Water Heating Pilot		\$7,772	\$173	(\$55,681)		(\$165,000)		(\$60)	(\$212,796)	\$0	(\$212,796)
19. Res. Solar Water Heating (LINC) Pilot		(\$2,377)	\$46	(\$16,752)		(\$492,319)		\$383	(\$511,019)	\$0	(\$511,019)
20. Residential Photovoltaic Pilot		(\$2,317)	\$201	(\$5,486)		\$521,199		\$1,276	\$514,874	\$0	\$514,874
21. Business Solar Water Heating Pilot		(\$2,330)	\$8	(\$70,057)		(\$475,891)		(\$902)	(\$549,173)	\$0	(\$549,173)
22. Business Photovoltaic Pilot		\$7,479	\$46	(\$16,154)		(\$72,870)		(\$182)	(\$81,681)	\$0	(\$81,681)
23. Business Photovoltaic for Schools Pilot	(\$214,694)	\$405		\$8,379			(\$660)	\$10,254	(\$196,317)	\$0	(\$196,317)
24. Renewable Research & Demo. Project		\$25,839		(\$623,217)				\$643	(\$596,734)	\$0	(\$596,734)
25. Solar Pilot Projects Common Expenses	(\$1)	\$125		\$6,889				\$1,860	\$8,873	\$0	\$8,873
26. Cogeneration & Small Power Production		(\$11,712)	(\$197)					(\$8,474)	(\$20,383)	\$0	(\$20,383)
27. Conservation Research & Development		\$1,437	\$121,191	\$26,372	\$7,993			\$638	\$157,630	\$0	\$157,630
28. Common Expenses	(\$2,768)	(\$439,534)	\$587	(\$261,528)	\$17,298		(\$22,354)	(\$144,635)	(\$852,935)	\$0	(\$852,935)
29. Subtotal All Programs	(\$288,774)	(\$1,997,905)	\$136,628	(\$515,887)	(\$61,321)	\$774,140	(\$9,643)	\$10,034	(\$1,952,729)	\$0	(\$1,952,729)
30. Less: Included in Base Rates										\$0	\$0
31. Recoverable Conservation Expenses	(\$288,774)	(\$1,997,905)	\$136,628	(\$515,887)	(\$61,321)	\$774,140	(\$9,643)	\$10,034	(\$1,952,729)	\$0	(\$1,952,729)

Totals may not add due to rounding.

**Energy Conservation Cost Recovery (ECCR) Account Numbers  
For the Period: January through December 2013**

<b>Program Title</b>	<b>Account</b>
1. Residential Home Energy Survey	408172
	908110
	909101
	925112
	926211
2. Residential Building Envelope	408172
	908110
	925112
	926211
3. Residential Duct System Testing & Repair	408172
	908110
	925112
	926211
4. Residential Air Conditioning	408172
	908110
	925112
	926211
5. Residential New Construction (BuildSmart®)	408172
	908110
	925112
	926211
6. Residential Low-Income Weatherization	408172
	908110
	925112
	926211
7. Residential Load Management ("On Call")	408100
	408172
	582000
	587200
	592800
	598140
	908110
	925103
	925112
	926000
926211	
8. Business Energy Evaluation	408172
	908110
	909101
	925112
	926211
9. Business Efficient Lighting	408172
	908110
	925112
	926211
10. Business Heating, Ventilating & A/C	408172
	908110
	909101
	925112
	926211
11. Business Custom Incentive	408172
	908110
	925112
	926211
12. Business Building Envelope	408172
	908110
	925112
	926211
13. Business Water Heating	408172
	908110
	925112
	926211

<b>Program Title</b>	<b>Account</b>
14. Business Refrigeration	408172
	908110
	925112
	926211
15. Business On Call	408.172
	587200
	598140
	908110
	925112
16. Commercial/Industrial Load Control	926211
	408172
	908110
	925112
17. C/I Demand Reduction	926211
	408172
	908110
	925112
18. Res. Solar Water Heating Pilot	926211
	408172
	908110
	925112
19. Res. Solar Water Heating (LINC) Pilot	926211
	408172
	908110
	925112
20. Residential Photovoltaic Pilot	926211
	408172
	908110
	925112
21. Business Solar Water Heating Pilot	926211
	408172
	908110
	925112
22. Business Photovoltaic Pilot	926211
	408172
	908110
	925112
23. Business Photovoltaic for Schools Pilot	926211
	408172
	908110
	925112
24. Renewable Research & Demo. Project	926211
	408172
	908110
	925112
25. Solar Pilot Projects Common Expenses	926211
	408172
	908110
	925112
26. Cogeneration & Small Power Production	926211
	408172
	908110
	925112
27. Conservation Research & Development	926211
	408172
	910100
	925112
28. Common Expenses	926211
	408172
	907100
	908110
	909101
	910100
925112	

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: CT-3

JANUARY THROUGH DECEMBER 2013

	Monthly Data												Twelve Month Amount
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	
1. Residential Home Energy Survey	\$442,806	\$490,526	\$540,747	\$456,196	\$565,089	\$561,726	\$1,905,615	\$1,404,128	\$1,912,397	\$1,596,154	\$1,127,771	\$707,647	\$11,710,801
2. Residential Building Envelope	\$360,049	\$237,087	\$231,825	\$234,798	\$223,677	\$166,156	\$317,812	\$341,301	\$220,145	\$370,490	\$254,651	\$272,207	\$3,230,196
3. Residential Duct System Testing & Repair	\$52,093	\$49,461	\$66,368	\$52,833	\$49,362	\$40,391	\$64,112	\$49,950	\$36,605	\$49,142	\$52,489	\$62,579	\$625,387
4. Residential Air Conditioning	\$3,485,587	\$4,079,728	\$4,069,457	\$5,229,280	\$5,482,478	\$5,585,063	\$5,956,367	\$7,765,055	\$7,534,605	\$7,119,492	\$4,445,791	\$4,765,383	\$65,518,286
5. Residential New Construction (BuildSmart®)	\$48,807	\$58,298	\$69,006	\$58,198	\$57,650	\$47,925	\$68,669	\$55,997	\$55,114	\$40,564	\$53,080	\$54,461	\$667,770
6. Residential Low-Income Weatherization	\$25,086	\$14,400	\$21,417	\$9,038	\$7,291	\$11,456	\$12,201	\$10,567	\$7,564	\$5,908	\$7,269	\$5,230	\$137,427
7. Residential Load Management ("On Call")	\$3,456,044	\$3,519,261	\$3,385,165	\$5,029,907	\$5,376,596	\$5,379,718	\$5,272,791	\$5,334,906	\$5,451,713	\$5,700,105	\$3,714,637	\$3,477,465	\$55,098,307
8. Business Energy Evaluation	\$362,181	\$334,931	\$350,031	\$479,935	\$366,635	\$419,651	\$1,025,312	\$855,994	\$1,109,276	\$917,989	\$718,564	\$611,102	\$7,551,601
9. Business Efficient Lighting	\$39,294	\$49,775	\$47,109	\$18,619	\$88,876	\$42,213	\$47,453	\$32,650	\$77,784	\$27,552	\$42,595	\$50,422	\$564,340
10. Business Heating, Ventilating & A/C	\$464,088	\$98,206	\$310,839	\$300,617	\$80,175	\$650,621	\$298,876	\$946,066	\$709,692	\$764,461	\$181,441	\$1,903,007	\$6,708,088
11. Business Custom Incentive	\$1,723	\$1,531	\$1,809	\$8,113	\$1,777	\$20,512	\$441,628	\$4,667	\$3,867	\$124,613	\$8,806	\$194,657	\$813,702
12. Business Building Envelope	\$668,012	\$1,087,726	\$452,692	\$561,355	\$407,956	\$381,827	\$397,517	\$323,720	\$633,700	\$673,759	\$483,389	\$941,156	\$7,012,809
13. Business Water Heating	\$3,842	\$2,641	\$2,124	\$2,711	\$2,677	\$5,848	\$4,663	\$2,034	\$2,983	\$1,010	\$1,196	\$3,231	\$34,958
14. Business Refrigeration	\$1,937	\$2,172	\$3,136	\$29,891	(\$25,291)	\$1,466	\$4,394	\$2,899	\$3,744	\$1,757	\$2,273	\$2,577	\$30,955
15. Business On Call	\$48,506	\$42,430	\$69,866	\$465,515	\$504,350	\$556,820	\$545,059	\$550,965	\$547,605	\$438,965	\$104,887	\$61,853	\$3,936,822
16. Commercial/Industrial Load Control	\$2,529,641	\$2,478,941	\$2,492,651	\$3,189,164	\$2,860,491	\$5,629,098	\$3,495,600	\$3,006,416	\$3,583,404	\$2,843,576	\$3,291,915	\$4,372,310	\$39,773,207
17. Commercial/Industrial Demand Reduction	\$1,115,613	\$1,110,954	\$1,092,693	\$1,245,407	\$1,393,817	\$1,513,731	\$1,507,283	\$1,555,595	\$1,563,145	\$1,521,179	\$1,393,204	\$1,235,714	\$16,248,336
18. Res. Solar Water Heating Pilot	\$172,553	\$118,640	\$129,163	\$123,228	\$118,880	\$88,337	\$130,481	\$93,215	\$92,083	\$94,953	\$104,930	\$126,390	\$1,392,853
19. Res. Solar Water Heating (LINC) Pilot	\$50,899	\$9,774	\$14,114	\$36,026	\$66,456	\$36,113	\$104,657	\$72,389	\$15,442	\$12,462	\$36,044	\$25,778	\$480,153
20. Residential Photovoltaic Pilot	\$1,211,099	\$923,644	\$541,829	\$213,695	\$318,986	\$155,736	\$175,627	\$61,577	\$36,854	\$44,395	\$67,365	\$662,168	\$4,412,975
21. Business Solar Water Heating Pilot	\$29,910	\$11,408	\$5,168	\$26,142	\$8,019	\$6,408	\$2,668	\$2,268	\$4,666	\$2,809	\$2,949	\$23,893	\$126,308
22. Business Photovoltaic Pilot	\$130,276	\$446,326	\$300,153	\$475,852	\$166,004	\$110,249	\$89,419	\$30,196	(\$12,126)	\$43,399	\$51,495	\$117,711	\$1,948,955
23. Business Photovoltaic for Schools Pilot	\$10,551	\$8,294	\$17,732	\$42,813	\$15,038	\$13,219	\$29,285	\$25,127	\$56,460	\$78,766	\$49,627	\$67,160	\$414,071
24. Renewable Research & Demo. Project	\$22,584	\$29,480	\$2,909	\$143,942	\$46,656	\$24,969	\$11,026	\$31,215	\$13,808	\$33,691	\$64,825	\$172,579	\$597,682
25. Solar Pilot Projects Common Expenses	\$47,634	\$46,083	\$46,492	\$46,258	\$46,305	\$41,736	\$46,121	\$45,625	\$45,138	\$45,311	\$45,683	\$51,586	\$553,974
26. Cogeneration & Small Power Production	\$53,260	\$42,071	\$47,846	\$49,517	\$53,079	\$46,356	\$51,669	\$50,653	\$42,673	\$48,847	\$44,066	\$48,244	\$578,282
27. Conservation Research & Development	\$29,356	\$34,177	\$27,686	\$16,236	\$14,248	\$8,270	\$58,727	\$138,988	\$61,662	\$44,686	\$12,830	\$27,907	\$474,773
28. Common Expenses	\$1,328,393	\$1,058,402	\$1,157,259	\$1,157,888	\$1,220,728	\$1,113,781	\$1,201,144	\$1,120,884	\$1,033,595	\$1,174,910	\$1,041,976	\$1,191,557	\$13,800,517
29. Subtotal All Programs	\$16,191,825	\$16,386,367	\$15,497,284	\$19,703,172	\$19,518,005	\$22,659,394	\$23,266,174	\$23,915,048	\$24,843,598	\$23,820,945	\$17,405,749	\$21,235,972	\$244,443,534
30. Less: Included in Base Rates	(\$147,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,281)
31. Recoverable Conservation Expenses	\$16,044,544	\$16,386,367	\$15,497,284	\$19,703,172	\$19,518,005	\$22,659,394	\$23,266,174	\$23,915,048	\$24,843,598	\$23,820,945	\$17,405,749	\$21,235,972	\$244,296,253

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION TRUE-UP AND INTEREST CALCULATION

SCHEDULE: CT-3

JANUARY THROUGH DECEMBER 2013

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total
<b>B. CONSERVATION PROGRAM REVENUES</b>													
1. Residential Load Control Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Conservation Clause Revenues (Net of Revenue Taxes)	\$17,068,694	\$16,128,653	\$16,264,314	\$17,360,423	\$18,925,743	\$20,020,428	\$21,268,511	\$22,227,676	\$22,322,341	\$20,155,828	\$18,398,683	\$17,477,684	\$227,618,978
3. Total Revenues	\$17,068,694	\$16,128,653	\$16,264,314	\$17,360,423	\$18,925,743	\$20,020,428	\$21,268,511	\$22,227,676	\$22,322,341	\$20,155,828	\$18,398,683	\$17,477,684	\$227,618,978
4. Adjustment Not Applicable To Period - Prior True-up	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$216,137	\$2,593,640
5. Conservation Revenues Applicable To Period (Line B3 + B4)	\$17,284,830	\$16,344,790	\$16,480,451	\$17,576,559	\$19,141,880	\$20,236,565	\$21,484,648	\$22,443,813	\$22,538,477	\$20,371,965	\$18,614,820	\$17,693,821	\$230,212,618
6. Conservation Expenses (From C-3, Page 1, Line 31)	\$16,044,544	\$16,386,367	\$15,497,284	\$19,703,172	\$19,518,005	\$22,659,394	\$23,266,174	\$23,915,048	\$24,843,598	\$23,820,945	\$17,405,749	\$21,235,972	\$244,296,253
7. True-up This Period (Line B5 - Line B6)	\$1,240,286	(\$41,576)	\$983,166	(\$2,126,613)	(\$376,126)	(\$2,422,830)	(\$1,781,526)	(\$1,471,235)	(\$2,305,121)	(\$3,448,980)	\$1,209,070	(\$3,542,151)	(\$14,083,635)
8. Interest Provision For The Month (From C-3, Page 3, Line C10)	\$192	\$291	\$295	\$210	\$105	\$3	(\$103)	(\$188)	(\$284)	(\$388)	(\$487)	(\$700)	(\$1,053)
9. True-up & Interest Provision Beginning of Month	\$2,593,640	\$3,617,981	\$3,360,560	\$4,127,884	\$1,785,344	\$1,193,187	(\$1,445,776)	(\$3,443,542)	(\$5,131,101)	(\$7,652,643)	(\$11,318,147)	(\$10,325,700)	\$2,593,640
9a. Deferred True-up Beginning of Period	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597	\$189,597
10. Prior True-up Collected/(Refunded)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$216,137)	(\$2,593,640)
11. End of Period True-up - Over/(Under) Recovery (Line B7+B8+B9+B9a+B10)	\$3,807,578	\$3,550,157	\$4,317,481	\$1,974,941	\$1,382,784	(\$1,256,179)	(\$3,253,945)	(\$4,941,504)	(\$7,463,046)	(\$11,128,550)	(\$10,136,103)	(\$13,895,092)	(\$13,895,092)

Totals may not add due to rounding.

( ) Reflects Under-recovery

N/A = Not applicable

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION TRUE-UP AND INTEREST CALCULATION

SCHEDULE: CT-3

JANUARY THROUGH DECEMBER 2013

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Total
<b>C. INTEREST PROVISION</b>													
1. Beginning True-up Amount (Line B9 + B9a)	\$2,783,237	\$3,807,578	\$3,550,157	\$4,317,481	\$1,974,941	\$1,382,784	(\$1,256,179)	(\$3,253,945)	(\$4,941,504)	(\$7,463,046)	(\$11,128,550)	(\$10,136,103)	(\$20,363,149)
2. Ending True-up Amount Before Interest (Line B7+B9+B9a+B10)	\$3,807,386	\$3,549,865	\$4,317,186	\$1,974,732	\$1,382,679	(\$1,256,183)	(\$3,253,842)	(\$4,941,317)	(\$7,462,762)	(\$11,128,162)	(\$10,135,616)	(\$13,894,391)	(\$37,040,424)
3. Total of Beginning & Ending True-up (Line C1+C2)	\$6,590,623	\$7,357,444	\$7,867,343	\$6,292,213	\$3,357,621	\$126,601	(\$4,510,021)	(\$8,195,262)	(\$12,404,266)	(\$18,591,208)	(\$21,264,166)	(\$24,030,494)	(\$57,403,573)
4. Average True-up Amount (50% of Line C3)	\$3,295,312	\$3,678,722	\$3,933,671	\$3,146,106	\$1,678,810	\$63,301	(\$2,255,010)	(\$4,097,631)	(\$6,202,133)	(\$9,295,604)	(\$10,632,083)	(\$12,015,247)	(\$28,701,786)
5. Interest Rate - First Day of Reporting Business Month	0.05000%	0.09000%	0.10000%	0.08000%	0.08000%	0.07000%	0.06000%	0.05000%	0.06000%	0.05000%	0.05000%	0.06000%	N/A
6. Interest Rate - First day of Subsequent Business Month	0.09000%	0.10000%	0.08000%	0.08000%	0.07000%	0.06000%	0.05000%	0.06000%	0.05000%	0.05000%	0.06000%	0.08000%	N/A
7. Total (Line C5 + C6)	0.14000%	0.19000%	0.18000%	0.16000%	0.15000%	0.13000%	0.11000%	0.11000%	0.11000%	0.10000%	0.11000%	0.14000%	N/A
8. Average Interest Rate (50% of Line C7)	0.07000%	0.09500%	0.09000%	0.08000%	0.07500%	0.06500%	0.05500%	0.05500%	0.05500%	0.05000%	0.05500%	0.07000%	N/A
9. Monthly Average Interest Rate (Line C8 / 12)	0.00583%	0.00792%	0.00750%	0.00667%	0.00625%	0.00542%	0.00458%	0.00458%	0.00458%	0.00417%	0.00458%	0.00583%	N/A
10. Interest Provision for the Month (Line C4 x C9)	\$192	\$291	\$295	\$210	\$105	\$3	(\$103)	(\$188)	(\$284)	(\$388)	(\$487)	(\$700)	(\$1,053)

Totals may not add due to rounding.

( ) Reflects Under-recovery

N/A = Not applicable



**Reconciliation and Explanation of  
Differences between Filing and FPSC Audit  
Report for Months: January through December 2013**

**The Audit has not been completed as of the date of this Filing.**

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 4  
PARTY: FLORIDA POWER & LIGHT COMPANY –  
(DIRECT)  
DESCRIPTION: Anita Sharma AS-1

### **FPL DSM Program & Pilot Descriptions**

FPL's DSM programs are designed to reduce energy consumption and growth of coincident peak demand.

**1. Residential Home Energy Survey (HES)**

This program educates customers on energy efficiency and encourages implementation of recommended practices and measures, even if these are not included in FPL's DSM programs. The HES is also used to identify potential candidates for other FPL DSM programs.

**2. Residential Building Envelope**

This program encourages customers to improve the thermal efficiency of their building structure.

**3. Residential Duct System Testing and Repair**

This program encourages customers to repair air leaks identified in air-conditioning duct systems.

**4. Residential Air-Conditioning**

This program encourages customers to install high-efficiency central air-conditioning systems.

**5. Residential New Construction (BuildSmart<sup>®</sup>)**

This program encourages builders and developers to design and construct new homes to meet ENERGY STAR<sup>®</sup> qualifications.

**6. Residential Low Income Weatherization**

This program is a partnership with government and non-profit agencies to assist eligible low income residential customers in reducing their heating and cooling costs.

**7. Residential Load Management (On Call)**

This program allows FPL to turn off certain customer-selected appliances using FPL-installed equipment during periods of extreme demand, capacity shortages or system emergencies.

**8. Business Energy Evaluation Program (BEE)**

This program educates customers on energy efficiency and encourages implementation of recommended practices and measures, even if these are not included in FPL's DSM programs. The BEE is also used to identify potential candidates for other FPL DSM programs.

**9. Business Efficient Lighting**

This program encourages customers to install high-efficiency lighting systems.

**10. Business Heating, Ventilating and Air-Conditioning (HVAC)**

This program encourages customers to install high-efficiency HVAC systems.

**11. Business Custom Incentive (BCI)**

This program encourages customers to install unique high-efficiency technologies not covered by other FPL DSM programs.

**FPL DSM Program & Pilot Descriptions (cont'd)****12. Business Building Envelope**

This program encourages customers to improve the thermal efficiency of their building structure.

**13. Business Water Heating**

This program encourages customers to install high-efficiency water heating systems.

**14. Business Refrigeration**

This program encourages customers to install high-efficiency refrigeration systems.

**15. Business On Call**

This program allows FPL to turn off customers' direct expansion central electric air-conditioning units using FPL-installed equipment during periods of extreme demand, capacity shortages or system emergencies.

**16. Commercial/Industrial Load Control (CILC)**

This program allows FPL to control customer loads of 200 kW or greater during periods of extreme demand, capacity shortages or system emergencies. It was closed to new participants as of December 31, 2000. It is available to existing participants who had entered into a CILC agreement as of March 19, 1996.

**17. Commercial/Industrial Demand Reduction (CDR)**

This program allows FPL to control customer loads of 200 kW or greater during periods of extreme demand, capacity shortages or system emergencies.

**18. Residential Solar Water Heating Pilot**

This pilot encourages customers to install solar water heating systems.

**19. Residential Solar Water Heating (Low Income New Construction) Pilot**

This pilot is a partnership with non-profit organizations to provide solar water heating systems to organization-selected low income housing developments.

**20. Residential Photovoltaic (PV) Pilot**

This pilot encourages customers to install PV systems.

**21. Business Solar Water Heating Pilot**

This pilot encourages customers to install solar water heating systems.

**22. Business PV Pilot**

This pilot encourages customers to install PV systems.

**23. Business PV for Schools Pilot**

Under this pilot, FPL installs PV systems and provides supporting educational training and materials, for selected schools in most public school districts in FPL's territory, to demonstrate and educate students on the practical application of PV.

**FPL DSM Program & Pilot Descriptions (cont'd)****24. Renewable Research and Demonstration (RRD) Project**

Under this project, FPL is conducting a series of demonstrations and renewable technology research projects to increase awareness of solar technologies and to understand and quantify the effectiveness of emerging renewable technologies and their applications (see page 255 for details).

**25. Solar Pilot Common Expenses**

For administrative efficiency, this includes all costs that are not specific to a particular solar pilot.

**26. Cogeneration and Small Power Production**

This program facilitates the interconnection and administration of contracts for cogenerators and small power producers.

**27. Conservation Research & Development (CRD) Project**

Under this project, FPL is conducting a series of research projects designed to: identify new energy efficient technologies; evaluate and quantify their impacts on energy, demand and customers; and where appropriate, develop emerging technologies into DSM programs (see pages 256-257 for details).

**28. Common Expenses**

For administrative efficiency, this includes all costs that are not specific to a particular program.

**Florida Power & Light Company**  
**Program Progress**  
**January through December 2013**

<b>Pgm. No.</b>	<b>Program Title</b>	<b>2013 Accomplishments</b>	<b>2013 Expenditures &amp; Variance v. Actual/Estimate (1)</b>	<b>Progress Summary (Inception through December 2013)</b>
1	<b>Residential Home Energy Survey Program</b>	Surveys = 147,012	Total = \$11,710,801 Variance = (\$534,701)	Surveys = 3,342,888
2	<b>Residential Building Envelope Program</b>	Installations = 8,420	Total = \$3,230,196 Variance = (\$394,934)	Installations = 550,352
3	<b>Residential Duct System Testing and Repair Program</b>	Installations = 1,294	Total = \$625,387 Variance = (\$205,017)	Installations = 501,009
4	<b>Residential Air Conditioning Program</b>	Installations = 105,164	Total = \$65,518,286 Variance = \$5,163,606	Installations = 1,659,415
5	<b>Residential New Construction Program (BuildSmart®)</b>	Homes = 2,600	Total = \$667,770 Variance = \$41,503	Homes = 32,464
6	<b>Residential Low-Income Weatherization Program</b>	Installations = 844	Total = \$137,427 Variance = (\$46,660)	Installations = 7,813
7	<b>Residential Load Management Program (On Call)</b>	Installations = 15,370	Installations = \$55,098,307 Cost = (\$1,121,726)	Participants = 824,883
8	<b>Business Energy Evaluation Program</b>	Evaluations = 12,101	Total = \$7,551,601 Variance = (\$315,973)	Evaluations = 190,302
9	<b>Business Efficient Lighting Program</b>	kW = 2,959	Total = \$564,340 Variance = \$39,823	kW = 286,486
10	<b>Business Heating, Ventilating and Air Conditioning Program</b>	kW = 13,963	Total = \$6,708,088 Variance = (\$841,226)	kW = 373,710
11	<b>Business Custom Incentive Program</b>	kW = 4,096 See Schedule CT-6, Pages 6-252	Total = \$813,702 Variance = \$102,122	kW = 45,936
12	<b>Business Building Envelope Program</b>	kW = 7,296	Total = \$7,012,809 Variance = (\$1,118,314)	kW = 108,255
13	<b>Business Water Heating Program</b>	kW = 37	Total = \$34,958 Variance = \$3,300	kW = 276
14	<b>Business Refrigeration Program</b>	kW = 71	Total = \$30,955 Variance = \$5,974	kW = 882
15	<b>Business On Call Program</b>	kW = 6,555	Total = \$3,936,822 Variance = (\$158,740)	MW under contract = 104
16	<b>Commercial/Industrial Load Control Program (CILC)</b>	Closed to new participants	Total = \$39,773,207 Variance = (\$197,016)	MW under contract = 493 See Schedule CT-6, Page 253 for a list of customers that no longer participate
17	<b>Commercial/Industrial Demand Reduction Program</b>	kW = 6,106	Total = \$16,248,336 Variance = (\$35,086)	MW under contract = 240 See Schedule CT-6, Page 254 for a list of customers that no longer participate

- (1) Variance where actuals less than Actual/Estimate shown with ( )

- kW and MW reduction are at the generator

**Florida Power & Light Company**  
**Program Progress**  
**January through December 2013**

<b>Pgm. No.</b>	<b>Program Title</b>	<b>2013 Accomplishments</b>	<b>2013 Expenditures &amp; Variance v. Actual/Estimate (1)</b>	<b>Progress Summary (Inception through December 2013)</b>
18	Residential Solar Water Heating Pilot	kW = 254	Total = \$1,392,853 Variance = (\$212,796)	kW = 651
19	Residential Solar Water Heating (Low Income New Construction) Pilot	kW = 24	Total = \$480,153 Variance = (\$511,019)	kW = 52
20	Residential Photovoltaic Pilot	kW = 1,032	Total = \$4,412,975 Variance = \$514,874	kW = 2,569
21	Business Solar Water Heating Pilot	kW = 4	Total = \$126,308 Variance = (\$549,173)	kW = 122
22	Business Photovoltaic Pilot	kW = 1,151	Total = \$1,948,955 Variance = (\$81,681)	kW = 2,126
23	Business Photovoltaic for Schools Pilot	kW = 86	Total = \$414,071 Variance = (\$196,317)	Installations = 29
24	Renewable Research and Demonstration Project	Not Applicable	Total = \$597,682 Variance = (\$596,734)	See Schedule CT-6, Page 255
25	Solar Pilot Project Common Expenses	Not Applicable	Total = \$553,974 Variance = \$8,873	Not Applicable
26	Cogeneration & Small Power Production	Firm capacity (at system peak) = 635 MW Purchase power = 2,220 GWh Producers: Firm = 5; As Available = 9	Total = \$578,282 Variance = (\$20,383)	Under contract (facility size) = 635 MW Committed capacity = 635 MW
27	Conservation Research & Development Program	Not Applicable	Total = \$474,773 Variance = \$157,630	See Schedule CT-6, Pages 256-257
28	Common Expenses	Not Applicable	Total = \$13,800,517 Variance = (\$852,935)	Not Applicable

- (1) Variance where actuals less than Actual/Estimate shown with ( )

- kW and MW reduction are at the generator

1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER kW REDUCTION AT METER .....	29.20 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	38,689.10 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	132,711.55 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %





1 CALCULATION OF GEN K-FACTOR  
 2 PROGRAM METHOD SELECTED REV\_REQ  
 3 PROGRAM NAME: ██████████

YEAR	(2) BEG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PREFERRED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	38	1	0	2	1	1	0	1	0	6	6	6	37
2020	36	1	0	2	1	1	0	1	1	6	6	12	38
2021	34	1	0	2	1	1	0	1	0	6	5	17	39
2022	33	1	0	2	1	1	0	1	0	6	5	22	40
2023	31	1	0	2	1	1	0	1	0	6	4	26	41
2024	30	1	0	2	1	1	0	1	0	5	4	30	42
2025	28	1	0	2	1	1	0	1	0	5	3	34	43
2026	27	1	0	2	1	1	0	1	0	5	3	37	44
2027	25	1	0	1	1	0	0	1	0	5	3	39	45
2028	24	1	0	1	1	0	0	1	0	5	2	42	46
2029	22	1	0	1	1	0	0	1	0	4	2	44	47
2030	21	0	0	1	1	0	0	1	0	4	2	46	49
2031	19	0	0	1	1	0	0	1	0	4	2	48	50
2032	18	0	0	1	1	0	0	1	0	4	2	49	51
2033	17	0	0	1	0	0	0	1	0	4	1	50	52
2034	15	0	0	1	0	0	0	1	0	3	1	52	54
2035	14	0	0	1	0	0	0	1	0	3	1	53	55
2036	12	0	0	1	0	0	0	1	0	3	1	54	56
2037	11	0	0	1	0	0	0	1	0	3	1	54	58
2038	10	0	0	1	0	0	0	1	0	3	1	55	59
2039	8	0	0	0	0	0	0	1	(0)	2	1	56	61
2040	7	0	0	0	1	0	0	1	(0)	2	1	56	62
2041	6	0	0	0	1	0	0	1	(0)	2	0	57	64
2042	5	0	0	0	1	0	0	1	(0)	2	0	57	65
2043	5	0	0	0	1	0	0	1	(0)	2	0	57	67
2044	4	0	0	0	1	0	0	1	(0)	2	0	58	69
2045	3	0	0	0	1	0	0	1	(0)	2	0	58	70
2046	2	0	0	0	1	0	0	1	(0)	2	0	58	72
2047	2	0	0	0	1	0	0	1	(0)	2	0	59	74
2048	1	0	0	0	1	0	0	1	(0)	1	0	59	76

IN SERVICE COST (\$000)	37
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559

page 4a

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	1	1	1	1	1	1	0	2	0	0	0	0	(0)
2020	7.22%	3	4	1	2	1	2	1	2	0	0	0	1	0
2021	6.68%	2	6	1	4	1	4	0	2	0	0	0	0	1
2022	6.18%	2	9	1	5	1	5	0	2	0	0	0	0	1
2023	5.71%	2	11	1	6	1	6	0	2	0	0	0	0	1
2024	5.29%	2	13	1	7	1	7	0	2	0	0	0	0	2
2025	4.89%	2	14	1	9	1	8	0	2	0	0	0	0	2
2026	4.52%	2	16	1	10	1	9	0	2	0	0	0	0	2
2027	4.46%	2	18	1	11	1	11	0	2	0	0	0	0	2
2028	4.46%	2	19	1	12	1	12	0	2	0	0	0	0	2
2029	4.46%	2	21	1	14	1	13	0	2	0	0	0	0	3
2030	4.46%	2	23	1	15	1	14	0	2	0	0	0	0	3
2031	4.46%	2	24	1	16	1	15	0	2	0	0	0	0	3
2032	4.46%	2	26	1	17	1	16	0	2	0	0	0	0	3
2033	4.46%	2	28	1	19	1	18	0	2	0	0	0	0	3
2034	4.46%	2	29	1	20	1	19	0	2	0	0	0	0	3
2035	4.46%	2	31	1	21	1	20	0	2	0	0	0	0	4
2036	4.46%	2	32	1	22	1	21	0	2	0	0	0	0	4
2037	4.46%	2	34	1	23	1	22	0	2	0	0	0	0	4
2038	4.46%	2	36	1	25	1	23	0	2	0	0	0	0	4
2039	2.23%	1	36	1	26	1	25	(0)	2	0	0	0	(0)	4
2040	0.00%	0	36	1	27	1	26	(0)	2	0	0	0	(0)	4
2041	0.00%	0	36	1	28	1	27	(0)	2	0	0	0	(0)	3
2042	0.00%	0	36	1	30	1	28	(0)	2	0	0	0	(0)	3
2043	0.00%	0	36	1	31	1	29	(0)	2	0	0	0	(0)	2
2044	0.00%	0	36	1	32	1	30	(0)	2	0	0	0	(0)	2
2045	0.00%	0	36	1	33	1	32	(0)	2	0	0	0	(0)	1
2046	0.00%	0	36	1	35	1	33	(0)	2	0	0	0	(0)	1
2047	0.00%	0	36	1	36	1	34	(0)	2	0	0	0	(0)	0
2048	0.00%	0	36	1	37	1	35	(0)	2	0	0	0	(0)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	2
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	1	0	36	1	(0)	38	36	37
2020	7.22%	3	1	35	2	0	36	34	35
2021	6.68%	2	0	33	4	1	34	33	34
2022	6.18%	2	0	32	5	1	33	31	32
2023	5.71%	2	0	31	6	1	31	30	30
2024	5.29%	2	0	30	7	2	30	28	29
2025	4.89%	2	0	28	9	2	28	27	27
2026	4.52%	2	0	27	10	2	27	25	26
2027	4.46%	2	0	26	11	2	25	24	24
2028	4.46%	2	0	25	12	2	24	22	23
2029	4.46%	2	0	23	14	3	22	21	22
2030	4.46%	2	0	22	15	3	21	19	20
2031	4.46%	2	0	21	16	3	19	18	19
2032	4.46%	2	0	20	17	3	18	17	17
2033	4.46%	2	0	19	19	3	17	15	16
2034	4.46%	2	0	17	20	3	15	14	15
2035	4.46%	2	0	16	21	4	14	12	13
2036	4.46%	2	0	15	22	4	12	11	12
2037	4.46%	2	0	14	23	4	11	10	10
2038	4.46%	2	0	12	25	4	10	8	9
2039	2.23%	1	(0)	11	26	4	8	7	8
2040	0.00%	0	(0)	10	27	4	7	6	7
2041	0.00%	0	(0)	9	28	3	6	5	6
2042	0.00%	0	(0)	7	30	3	5	5	5
2043	0.00%	0	(0)	6	31	2	5	4	4
2044	0.00%	0	(0)	5	32	2	4	3	4
2045	0.00%	0	(0)	4	33	1	3	2	3
2046	0.00%	0	(0)	2	35	1	2	2	2
2047	0.00%	0	(0)	1	36	0	2	1	1
2048	0.00%	0	(0)	0	37	0	1	0	0

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	957.33	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	34	34	34
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CPI			2
TOTAL	37	35	36

\* Column not specified in workbook

1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kW EFFECTIVENESS FACTOR
2013	1	1	3.53	5.61	3.54	0.00	1.00	1.00
2014	1	1	3.71	5.78	3.72	0.00	1.00	1.00
2015	1	1	3.95	5.72	3.96	0.00	1.00	1.00
2016	1	1	4.36	6.07	4.37	0.00	1.00	1.00
2017	1	1	4.72	6.93	4.73	0.00	1.00	1.00
2018	1	1	5.06	7.59	5.07	0.00	1.00	1.00
2019	1	1	5.41	8.62	5.42	6.13	1.00	1.00
2020	1	1	5.90	9.64	5.91	6.27	1.00	1.00
2021	1	1	6.25	9.42	6.26	6.60	1.00	1.00
2022	1	1	6.52	10.00	6.53	6.78	1.00	1.00
2023	1	1	6.75	9.88	6.76	7.11	1.00	1.00
2024	1	1	7.29	11.07	7.31	7.70	1.00	1.00
2025	1	1	7.92	12.54	7.95	8.43	1.00	1.00
2026	1	1	8.08	12.41	8.10	8.51	1.00	1.00
2027	1	1	8.28	12.62	8.30	8.62	1.00	1.00
2028	1	1	8.36	12.69	8.37	8.63	1.00	1.00
2029	1	1	8.44	12.81	8.46	8.71	1.00	1.00
2030	1	1	8.58	13.00	8.59	8.83	1.00	1.00
2031	1	1	8.61	13.25	8.63	8.83	1.00	1.00
2032	1	1	8.55	12.51	8.57	8.74	1.00	1.00
2033	1	1	8.75	13.52	8.76	9.01	1.00	1.00
2034	1	1	8.80	13.49	8.81	9.06	1.00	1.00
2035	1	1	8.77	12.59	8.79	9.06	1.00	1.00
2036	1	1	8.97	13.94	8.98	9.29	1.00	1.00
2037	1	1	8.95	12.68	8.96	9.32	1.00	1.00
2038	1	1	9.03	12.71	9.04	9.42	1.00	1.00
2039	1	1	9.17	13.28	9.18	9.56	1.00	1.00
2040	1	1	9.20	12.43	9.21	9.63	1.00	1.00
2041	1	1	9.31	12.85	9.32	9.83	1.00	1.00
2042	1	1	9.47	13.30	9.48	10.07	1.00	1.00
2043	1	1	9.55	12.84	9.56	10.20	1.00	1.00
2044	1	1	9.64	13.15	9.65	10.38	1.00	1.00
2045	1	1	9.75	13.33	9.76	10.55	1.00	1.00
2046	1	1	9.85	13.14	9.86	10.70	1.00	1.00
2047	1	1	9.98	13.17	9.99	10.87	1.00	1.00
2048	1	1	10.14	13.45	10.15	11.09	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER kW REDUCTION AT METER .....	87.00 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	115,288.11 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	911,840.62 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (in-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (in-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR	RATE BASE	DEBT	PREFERRED	COMMON	INCOME	PROPERTY	PROPERTY	DEFERRED	TOTAL	PRESENT	CUMULATIVE	REPLACEMENT
YEAR	\$(000)	\$(000)	STOCK	EQUITY	TAXES	TAX	INSURANCE	TAXES	FIXED	WORTH	PW FIXED	COST BASIS
			\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	CHARGES	CHARGES	CHARGES	FOR
									\$(000)	\$(000)	\$(000)	PROPERTY INSURANCE
												\$(000)
2019	112	3	0	7	4	2	0	4	0	19	19	110
2020	108	2	0	6	2	2	0	4	2	19	17	113
2021	103	2	0	6	2	2	0	4	1	18	16	116
2022	98	2	0	6	2	2	0	4	1	17	14	119
2023	93	2	0	5	3	2	0	4	1	17	13	122
2024	88	2	0	5	3	2	0	4	1	16	11	125
2025	83	2	0	5	3	2	0	4	1	15	10	128
2026	79	2	0	5	3	2	0	4	1	15	9	131
2027	75	2	0	4	2	1	0	4	1	14	8	134
2028	71	2	0	4	2	1	0	4	1	14	7	138
2029	66	1	0	4	2	1	0	4	1	13	6	141
2030	62	1	0	4	2	1	0	4	1	13	6	145
2031	58	1	0	3	2	1	0	4	1	12	5	148
2032	54	1	0	3	2	1	0	4	1	11	5	152
2033	50	1	0	3	1	1	0	4	1	11	4	156
2034	45	1	0	3	1	1	0	4	1	10	4	160
2035	41	1	0	2	1	1	0	4	1	10	3	164
2036	37	1	0	2	1	1	0	4	1	9	3	168
2037	33	1	0	2	1	1	0	4	1	9	2	172
2038	29	1	0	2	1	1	0	4	1	8	2	176
2039	24	1	0	1	1	1	0	4	(0)	7	2	181
2040	21	0	0	1	2	1	0	4	(1)	7	2	185
2041	19	0	0	1	2	0	0	4	(1)	7	1	190
2042	16	0	0	1	2	0	0	4	(1)	6	1	195
2043	14	0	0	1	2	0	0	4	(1)	6	1	200
2044	12	0	0	1	2	0	0	4	(1)	6	1	205
2045	9	0	0	1	2	0	0	4	(1)	5	1	210
2046	7	0	0	0	2	0	0	4	(1)	5	1	215
2047	5	0	0	0	2	0	0	4	(1)	5	1	220
2048	2	0	0	0	2	0	0	4	(1)	4	1	226

IN SERVICE COST	(\$000)	110
IN SERVICE YEAR		2019
BOOKLIFE (YRS)		30
EFFEC. TAX RATE		38.575
DISCOUNT RATE		7.3%
PROPERTY TAX		1.89%
PROPERTY INSURANCE		0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
F/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	4	4	4	4	3	3	0	6	0	0	0	0	(1)
2020	7.22%	8	12	4	7	3	7	2	6	0	0	0	2	0
2021	6.68%	7	19	4	11	3	10	1	6	0	0	0	1	2
2022	6.18%	7	26	4	15	3	14	1	6	0	0	0	1	3
2023	5.71%	6	32	4	18	3	17	1	6	0	0	0	1	4
2024	5.29%	6	38	4	22	3	21	1	6	0	0	0	1	5
2025	4.89%	5	43	4	26	3	24	1	6	0	0	0	1	6
2026	4.52%	5	48	4	29	3	28	1	6	0	0	0	1	6
2027	4.46%	5	53	4	33	3	31	1	6	0	0	0	1	7
2028	4.46%	5	58	4	37	3	35	1	6	0	0	0	1	7
2029	4.46%	5	63	4	40	3	38	1	6	0	0	0	1	8
2030	4.46%	5	67	4	44	3	42	1	6	0	0	0	1	8
2031	4.46%	5	72	4	48	3	45	1	6	0	0	0	1	9
2032	4.46%	5	77	4	52	3	49	1	6	0	0	0	1	9
2033	4.46%	5	82	4	55	3	52	1	6	0	0	0	1	10
2034	4.46%	5	87	4	59	3	56	1	6	0	0	0	1	10
2035	4.46%	5	92	4	63	3	59	1	6	0	0	0	1	11
2036	4.46%	5	97	4	66	3	63	1	6	0	0	0	1	11
2037	4.46%	5	101	4	70	3	66	1	6	0	0	0	1	12
2038	4.46%	5	106	4	74	3	70	1	6	0	0	0	1	12
2039	2.23%	2	109	4	77	3	73	(0)	6	0	0	0	(0)	12
2040	0.00%	0	109	4	81	3	77	(1)	6	0	0	0	(1)	11
2041	0.00%	0	109	4	85	3	80	(1)	6	0	0	0	(1)	9
2042	0.00%	0	109	4	88	3	84	(1)	6	0	0	0	(1)	8
2043	0.00%	0	109	4	92	3	87	(1)	6	0	0	0	(1)	7
2044	0.00%	0	109	4	96	3	90	(1)	6	0	0	0	(1)	5
2045	0.00%	0	109	4	99	3	94	(1)	6	0	0	0	(1)	4
2046	0.00%	0	109	4	103	3	97	(1)	6	0	0	0	(1)	3
2047	0.00%	0	109	4	107	3	101	(1)	6	0	0	0	(1)	1
2048	0.00%	0	109	4	110	3	104	(1)	6	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(2)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	6
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
2019	3.75%	4	0	107	4	(1)	112	108	110
2020	7.22%	8	2	103	7	0	108	103	105
2021	6.68%	7	1	99	11	2	103	98	100
2022	6.18%	7	1	96	15	3	98	93	95
2023	5.71%	6	1	92	18	4	93	88	90
2024	5.29%	6	1	88	22	5	88	83	86
2025	4.89%	5	1	85	26	6	83	79	81
2026	4.52%	5	1	81	29	6	79	75	77
2027	4.46%	5	1	77	33	7	75	71	73
2028	4.46%	5	1	74	37	7	71	66	68
2029	4.46%	5	1	70	40	8	66	62	64
2030	4.46%	5	1	66	44	8	62	58	60
2031	4.46%	5	1	63	48	9	58	54	56
2032	4.46%	5	1	59	52	9	54	50	52
2033	4.46%	5	1	55	55	10	50	45	47
2034	4.46%	5	1	52	59	10	45	41	43
2035	4.46%	5	1	48	63	11	41	37	39
2036	4.46%	5	1	44	66	11	37	33	35
2037	4.46%	5	1	40	70	12	33	29	31
2038	4.46%	5	1	37	74	12	29	24	26
2039	2.23%	2	(0)	33	77	12	24	21	23
2040	0.00%	0	(1)	29	81	11	21	19	20
2041	0.00%	0	(1)	26	85	9	19	16	18
2042	0.00%	0	(1)	22	88	8	16	14	15
2043	0.00%	0	(1)	18	92	7	14	12	13
2044	0.00%	0	(1)	15	96	5	12	9	11
2045	0.00%	0	(1)	11	99	4	9	7	8
2046	0.00%	0	(1)	7	103	3	7	5	6
2047	0.00%	0	(1)	4	107	1	5	2	4
2048	0.00%	0	(1)	0	110	0	2	0	1

\* Column not specified in workbook



(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776,561,920.2
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	101	101	101
EQUITY AFUDC	6		
DEBT AFUDC	3	3	
CPI			7
<b>TOTAL</b>	<b>110</b>	<b>104</b>	<b>109</b>

\* Column not specified in workbook

















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER kW REDUCTION AT METER .....	31.80 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	42.13317 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	297,052.11 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
" (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
" (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
" (10) UTILITY DISCOUNT RATE .....	7.29 %
" (11) UTILITY AFUDC RATE .....	6.69 %
" (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
" (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
" (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	41	1	0	2	1	1	0	1	0	7	7	40
2020	40	1	0	2	1	1	0	1	1	7	6	41
2021	38	1	0	2	1	1	0	1	1	7	6	42
2022	36	1	0	2	1	1	0	1	0	6	5	43
2023	34	1	0	2	1	1	0	1	0	6	5	45
2024	32	1	0	2	1	1	0	1	0	6	4	46
2025	30	1	0	2	1	1	0	1	0	6	4	47
2026	29	1	0	2	1	1	0	1	0	5	3	48
2027	27	1	0	2	1	1	0	1	0	5	3	49
2028	26	1	0	2	1	1	0	1	0	5	3	50
2029	24	1	0	1	1	0	0	1	0	5	2	52
2030	23	1	0	1	1	0	0	1	0	5	2	53
2031	21	0	0	1	1	0	0	1	0	4	2	54
2032	20	0	0	1	1	0	0	1	0	4	2	56
2033	18	0	0	1	1	0	0	1	0	4	1	57
2034	17	0	0	1	0	0	0	1	0	4	1	58
2035	15	0	0	1	0	0	0	1	0	4	1	60
2036	13	0	0	1	0	0	0	1	0	3	1	61
2037	12	0	0	1	0	0	0	1	0	3	1	63
2038	10	0	0	1	0	0	0	1	0	3	1	64
2039	9	0	0	1	1	0	0	1	(0)	3	1	66
2040	8	0	0	0	1	0	0	1	(0)	3	1	68
2041	7	0	0	0	1	0	0	1	(0)	2	1	69
2042	6	0	0	0	1	0	0	1	(0)	2	0	71
2043	5	0	0	0	1	0	0	1	(0)	2	0	73
2044	4	0	0	0	1	0	0	1	(0)	2	0	75
2045	3	0	0	0	1	0	0	1	(0)	2	0	77
2046	3	0	0	0	1	0	0	1	(0)	2	0	79
2047	2	0	0	0	1	0	0	1	(0)	2	0	81
2048	1	0	0	0	1	0	0	1	(0)	2	0	83

IN SERVICE COST	(\$000)	40
IN SERVICE YEAR		2019
BOOK LIFE (YRS)		30
EFFEC. TAX RATE		38.575
DISCOUNT RATE		7.3%
PROPERTY TAX		1.89%
PROPERTY INSURANCE		0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559



page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	1	0	39	1	(1)	41	40	40
2020	7.22%	3	1	38	3	0	40	38	39
2021	6.68%	3	1	36	4	1	38	36	37
2022	6.18%	2	0	35	5	1	36	34	35
2023	5.71%	2	0	34	7	1	34	32	33
2024	5.29%	2	0	32	8	2	32	30	31
2025	4.89%	2	0	31	9	2	30	29	30
2026	4.52%	2	0	30	11	2	29	27	28
2027	4.46%	2	0	28	12	2	27	26	27
2028	4.46%	2	0	27	13	3	26	24	25
2029	4.46%	2	0	26	15	3	24	23	23
2030	4.46%	2	0	24	16	3	23	21	22
2031	4.46%	2	0	23	17	3	21	20	20
2032	4.46%	2	0	22	19	3	20	18	19
2033	4.46%	2	0	20	20	4	18	17	17
2034	4.46%	2	0	19	22	4	17	15	16
2035	4.46%	2	0	17	23	4	15	13	14
2036	4.46%	2	0	16	24	4	13	12	13
2037	4.46%	2	0	15	26	4	12	10	11
2038	4.46%	2	0	13	27	5	10	9	10
2039	2.23%	1	(0)	12	28	4	9	8	8
2040	0.00%	0	(0)	11	30	4	8	7	7
2041	0.00%	0	(0)	9	31	3	7	6	6
2042	0.00%	0	(0)	8	32	3	6	5	6
2043	0.00%	0	(0)	7	34	2	5	4	5
2044	0.00%	0	(0)	5	35	2	4	3	4
2045	0.00%	0	(0)	4	36	1	3	3	3
2046	0.00%	0	(0)	3	38	1	3	2	2
2047	0.00%	0	(0)	1	39	0	2	1	1
2048	0.00%	0	(0)	0	40	0	1	0	0

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	37	37	37
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CPI			3
TOTAL	40	38	40

\* Column not specified in workbook

















1 INPUT DATA -- PART I CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	110.75 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	146.76044 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	899,712.04 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	143	3	0	8	5	3	0	5	0	24	24	140
2020	138	3	0	8	3	2	0	5	2	24	22	144
2021	131	3	0	8	3	2	0	5	2	23	20	148
2022	124	3	0	7	3	2	0	5	2	22	18	151
2023	118	3	0	7	3	2	0	5	1	21	16	155
2024	112	3	0	7	3	2	0	5	1	20	14	159
2025	106	2	0	6	3	2	0	5	1	20	13	163
2026	101	2	0	6	3	2	0	5	1	19	11	167
2027	95	2	0	6	3	2	0	5	1	18	10	171
2028	90	2	0	5	3	2	0	5	1	17	9	175
2029	84	2	0	5	3	2	0	5	1	17	8	180
2030	79	2	0	5	2	2	0	5	1	16	7	184
2031	74	2	0	4	2	2	0	5	1	15	7	189
2032	68	2	0	4	2	1	0	5	1	14	6	194
2033	63	1	0	4	2	1	0	5	1	14	5	199
2034	58	1	0	3	2	1	0	5	1	13	5	203
2035	52	1	0	3	1	1	0	5	1	12	4	209
2036	47	1	0	3	1	1	0	5	1	12	4	214
2037	42	1	0	2	1	1	0	5	1	11	3	219
2038	36	1	0	2	1	1	0	5	1	10	3	225
2039	31	1	0	2	2	1	0	5	(1)	9	2	230
2040	27	1	0	2	3	1	0	5	(2)	9	2	236
2041	24	1	0	1	3	1	0	5	(2)	8	2	242
2042	21	0	0	1	3	1	0	5	(2)	8	2	248
2043	18	0	0	1	3	0	0	5	(2)	8	1	254
2044	15	0	0	1	2	0	0	5	(2)	7	1	260
2045	12	0	0	1	2	0	0	5	(2)	7	1	267
2046	9	0	0	1	2	0	0	5	(2)	6	1	274
2047	6	0	0	0	2	0	0	5	(2)	6	1	281
2048	3	0	0	0	2	0	0	5	(2)	5	1	288

IN SERVICE COST (\$000)	140
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	41%	5.50%
P/S	0%	0.00%
C/S	59%	10.00%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559



1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	5	5	5	5	4	4	0	8	0	0	0	0	(2)
2020	7.22%	10	15	5	9	4	9	2	8	0	0	0	2	0
2021	6.68%	9	24	5	14	4	13	2	8	0	0	0	2	2
2022	6.18%	9	33	5	19	4	18	2	8	0	0	0	2	4
2023	5.71%	8	41	5	23	4	22	1	8	0	0	0	1	5
2024	5.29%	7	48	5	28	4	27	1	8	0	0	0	1	6
2025	4.89%	7	55	5	33	4	31	1	8	0	0	0	1	7
2026	4.52%	6	61	5	37	4	35	1	8	0	0	0	1	8
2027	4.46%	6	67	5	42	4	40	1	8	0	0	0	1	9
2028	4.46%	6	74	5	47	4	44	1	8	0	0	0	1	9
2029	4.46%	6	80	5	52	4	49	1	8	0	0	0	1	10
2030	4.46%	6	86	5	56	4	53	1	8	0	0	0	1	11
2031	4.46%	6	92	5	61	4	58	1	8	0	0	0	1	11
2032	4.46%	6	98	5	66	4	62	1	8	0	0	0	1	12
2033	4.46%	6	104	5	70	4	66	1	8	0	0	0	1	13
2034	4.46%	6	111	5	75	4	71	1	8	0	0	0	1	13
2035	4.46%	6	117	5	80	4	75	1	8	0	0	0	1	14
2036	4.46%	6	123	5	84	4	80	1	8	0	0	0	1	15
2037	4.46%	6	129	5	89	4	84	1	8	0	0	0	1	15
2038	4.46%	6	135	5	94	4	89	1	8	0	0	0	1	16
2039	2.23%	3	138	5	98	4	93	(1)	8	0	0	0	(1)	15
2040	0.00%	0	138	5	103	4	97	(2)	8	0	0	0	(2)	14
2041	0.00%	0	138	5	108	4	102	(2)	8	0	0	0	(2)	12
2042	0.00%	0	138	5	112	4	106	(2)	8	0	0	0	(2)	10
2043	0.00%	0	138	5	117	4	111	(2)	8	0	0	0	(2)	9
2044	0.00%	0	138	5	122	4	115	(2)	8	0	0	0	(2)	7
2045	0.00%	0	138	5	126	4	120	(2)	8	0	0	0	(2)	5
2046	0.00%	0	138	5	131	4	124	(2)	8	0	0	0	(2)	3
2047	0.00%	0	138	5	136	4	128	(2)	8	0	0	0	(2)	2
2048	0.00%	0	138	5	140	4	133	(2)	8	0	0	0	(2)	0

SALVAGE/REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(2)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	8
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%



page 5

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00%      879.57

YEAR	NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.54	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	129	129	129
EQUITY AFUDC	8		
DEBT AFUDC	4	4	
CPI			9
TOTAL	140	133	138

\* Column not specified in workbook

1 INPUT DATA - PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.53	5.33	3.53	0.00	1.00	1.00
2014	1	1	3.71	5.83	3.71	0.00	1.00	1.00
2015	1	1	3.95	5.76	3.95	0.00	1.00	1.00
2016	1	1	4.36	6.11	4.36	0.00	1.00	1.00
2017	1	1	4.72	7.23	4.72	0.00	1.00	1.00
2018	1	1	5.06	8.04	5.06	0.00	1.00	1.00
2019	1	1	5.41	9.56	5.41	6.13	1.00	1.00
2020	1	1	5.90	10.73	5.90	6.27	1.00	1.00
2021	1	1	6.25	9.78	6.25	6.60	1.00	1.00
2022	1	1	6.52	10.21	6.52	6.78	1.00	1.00
2023	1	1	6.75	10.13	6.75	7.11	1.00	1.00
2024	1	1	7.29	11.48	7.29	7.70	1.00	1.00
2025	1	1	7.92	13.41	7.92	8.43	1.00	1.00
2026	1	1	8.08	12.93	8.08	8.51	1.00	1.00
2027	1	1	8.28	13.19	8.28	8.62	1.00	1.00
2028	1	1	8.36	13.36	8.36	8.63	1.00	1.00
2029	1	1	8.44	13.52	8.44	8.71	1.00	1.00
2030	1	1	8.58	13.63	8.58	8.83	1.00	1.00
2031	1	1	8.61	13.98	8.61	8.83	1.00	1.00
2032	1	1	8.55	13.62	8.55	8.74	1.00	1.00
2033	1	1	8.75	14.25	8.75	9.01	1.00	1.00
2034	1	1	8.80	14.32	8.80	9.06	1.00	1.00
2035	1	1	8.77	13.48	8.77	9.06	1.00	1.00
2036	1	1	8.97	14.82	8.97	9.29	1.00	1.00
2037	1	1	8.95	13.75	8.95	9.32	1.00	1.00
2038	1	1	9.03	13.85	9.03	9.42	1.00	1.00
2039	1	1	9.17	14.30	9.17	9.56	1.00	1.00
2040	1	1	9.20	13.71	9.20	9.63	1.00	1.00
2041	1	1	9.31	14.11	9.31	9.83	1.00	1.00
2042	1	1	9.47	14.58	9.47	10.07	1.00	1.00
2043	1	1	9.55	13.74	9.55	10.20	1.00	1.00
2044	1	1	9.64	14.30	9.64	10.38	1.00	1.00
2045	1	1	9.75	14.22	9.75	10.55	1.00	1.00
2046	1	1	9.85	13.95	9.85	10.70	1.00	1.00
2047	1	1	9.98	13.77	9.98	10.87	1.00	1.00
2048	1	1	10.14	14.28	10.14	11.09	1.00	1.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	13.19 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	17.48139 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	59,964.59 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS&Wh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS&Wh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	17	0	0	1	1	0	1	0	3	3	3	17
2020	16	0	0	1	0	0	1	0	3	3	6	17
2021	16	0	0	1	0	0	1	0	3	2	8	18
2022	15	0	0	1	0	0	1	0	3	2	10	18
2023	14	0	0	1	0	0	1	0	3	2	12	18
2024	13	0	0	1	0	0	1	0	2	2	14	19
2025	13	0	0	1	0	0	1	0	2	2	15	19
2026	12	0	0	1	0	0	1	0	2	1	17	20
2027	11	0	0	1	0	0	1	0	2	1	18	20
2028	11	0	0	1	0	0	1	0	2	1	19	21
2029	10	0	0	1	0	0	1	0	2	1	20	21
2030	9	0	0	1	0	0	1	0	2	1	21	22
2031	9	0	0	1	0	0	1	0	2	1	21	23
2032	8	0	0	0	0	0	1	0	2	1	22	23
2033	8	0	0	0	0	0	1	0	2	1	23	24
2034	7	0	0	0	0	0	1	0	2	1	23	24
2035	6	0	0	0	0	0	1	0	1	0	24	25
2036	6	0	0	0	0	0	1	0	1	0	24	25
2037	5	0	0	0	0	0	1	0	1	0	25	26
2038	4	0	0	0	0	0	1	0	1	0	25	27
2039	4	0	0	0	0	0	1	(0)	1	0	25	27
2040	3	0	0	0	0	0	1	(0)	1	0	25	28
2041	3	0	0	0	0	0	1	(0)	1	0	26	29
2042	2	0	0	0	0	0	1	(0)	1	0	26	30
2043	2	0	0	0	0	0	1	(0)	1	0	26	30
2044	2	0	0	0	0	0	1	(0)	1	0	26	31
2045	1	0	0	0	0	0	1	(0)	1	0	26	32
2046	1	0	0	0	0	0	1	(0)	1	0	26	33
2047	1	0	0	0	0	0	1	(0)	1	0	26	33
2048	0	0	0	0	0	0	1	(0)	1	0	27	34

IN SERVICE COST (\$000)	17
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	1	1	1	1	1	1	0	1	0	0	0	0	(0)
2020	7.22%	1	2	1	1	1	1	0	1	0	0	0	0	0
2021	6.68%	1	3	1	2	1	2	0	1	0	0	0	0	0
2022	6.18%	1	4	1	2	1	2	0	1	0	0	0	0	0
2023	5.71%	1	5	1	3	1	3	0	1	0	0	0	0	1
2024	5.29%	1	6	1	3	1	3	0	1	0	0	0	0	1
2025	4.89%	1	7	1	4	1	4	0	1	0	0	0	0	1
2026	4.52%	1	7	1	4	1	4	0	1	0	0	0	0	1
2027	4.46%	1	8	1	5	1	5	0	1	0	0	0	0	1
2028	4.46%	1	9	1	6	1	5	0	1	0	0	0	0	1
2029	4.46%	1	9	1	6	1	6	0	1	0	0	0	0	1
2030	4.46%	1	10	1	7	1	6	0	1	0	0	0	0	1
2031	4.46%	1	11	1	7	1	7	0	1	0	0	0	0	1
2032	4.46%	1	12	1	8	1	7	0	1	0	0	0	0	1
2033	4.46%	1	12	1	8	1	8	0	1	0	0	0	0	1
2034	4.46%	1	13	1	9	1	8	0	1	0	0	0	0	2
2035	4.46%	1	14	1	9	1	9	0	1	0	0	0	0	2
2036	4.46%	1	15	1	10	1	10	0	1	0	0	0	0	2
2037	4.46%	1	15	1	11	1	10	0	1	0	0	0	0	2
2038	4.46%	1	16	1	11	1	11	0	1	0	0	0	0	2
2039	2.23%	0	16	1	12	1	11	(0)	1	0	0	0	(0)	2
2040	0.00%	0	16	1	12	1	12	(0)	1	0	0	0	(0)	2
2041	0.00%	0	16	1	13	1	12	(0)	1	0	0	0	(0)	1
2042	0.00%	0	16	1	13	1	13	(0)	1	0	0	0	(0)	1
2043	0.00%	0	16	1	14	1	13	(0)	1	0	0	0	(0)	1
2044	0.00%	0	16	1	15	1	14	(0)	1	0	0	0	(0)	1
2045	0.00%	0	16	1	15	1	14	(0)	1	0	0	0	(0)	1
2046	0.00%	0	16	1	16	1	15	(0)	1	0	0	0	(0)	0
2047	0.00%	0	16	1	16	1	15	(0)	1	0	0	0	(0)	0
2048	0.00%	0	16	1	17	1	16	(0)	1	0	0	0	(0)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(0)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	1
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	1	0	16	1	(0)	17	16	17
2020	7.22%	1	0	16	1	0	16	16	16
2021	6.68%	1	0	15	2	0	16	15	15
2022	6.18%	1	0	15	2	0	15	14	14
2023	5.71%	1	0	14	3	1	14	13	14
2024	5.29%	1	0	13	3	1	13	13	13
2025	4.89%	1	0	13	4	1	13	12	12
2026	4.52%	1	0	12	4	1	12	11	12
2027	4.46%	1	0	12	5	1	11	11	11
2028	4.46%	1	0	11	6	1	11	10	10
2029	4.46%	1	0	11	6	1	10	9	10
2030	4.46%	1	0	10	7	1	9	9	9
2031	4.46%	1	0	9	7	1	9	8	8
2032	4.46%	1	0	9	8	1	8	8	8
2033	4.46%	1	0	8	8	1	8	7	7
2034	4.46%	1	0	8	9	2	7	6	7
2035	4.46%	1	0	7	9	2	6	6	6
2036	4.46%	1	0	7	10	2	6	5	5
2037	4.46%	1	0	6	11	2	5	4	5
2038	4.46%	1	0	6	11	2	4	4	4
2039	2.23%	0	(0)	5	12	2	4	3	3
2040	0.00%	0	(0)	4	12	2	3	3	3
2041	0.00%	0	(0)	4	13	1	3	2	3
2042	0.00%	0	(0)	3	13	1	2	2	2
2043	0.00%	0	(0)	3	14	1	2	2	2
2044	0.00%	0	(0)	2	15	1	2	1	2
2045	0.00%	0	(0)	2	15	1	1	1	1
2046	0.00%	0	(0)	1	16	0	1	1	1
2047	0.00%	0	(0)	1	16	0	1	0	1
2048	0.00%	0	(0)	0	17	0	0	0	0

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	15	15	15
EQUITY AFUDC	1		
DEBT AFUDC	0	0	
CPI			1
TOTAL	17	16	16

\* Column not specified in workbook



1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/KWh)	(5) AVOIDED MARGINAL FUEL COST (C/KWh)	(6)* INCREASED MARGINAL FUEL COST (C/KWh)	(7) REPLACEMENT FUEL COST (C/KWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.53	5.61	3.56	0.00	1.00	1.00
2014	1	1	3.71	5.48	3.73	0.00	1.00	1.00
2015	1	1	3.95	5.59	3.97	0.00	1.00	1.00
2016	1	1	4.36	6.01	4.38	0.00	1.00	1.00
2017	1	1	4.72	6.74	4.75	0.00	1.00	1.00
2018	1	1	5.06	7.34	5.09	0.00	1.00	1.00
2019	1	1	5.41	8.10	5.44	6.13	1.00	1.00
2020	1	1	5.90	8.98	5.93	6.27	1.00	1.00
2021	1	1	6.25	9.22	6.29	6.60	1.00	1.00
2022	1	1	6.52	9.46	6.56	6.78	1.00	1.00
2023	1	1	6.75	9.32	6.80	7.11	1.00	1.00
2024	1	1	7.29	10.60	7.35	7.70	1.00	1.00
2025	1	1	7.92	12.04	8.00	8.43	1.00	1.00
2026	1	1	8.08	11.88	8.14	8.51	1.00	1.00
2027	1	1	8.28	12.02	8.33	8.62	1.00	1.00
2028	1	1	8.36	12.07	8.41	8.63	1.00	1.00
2029	1	1	8.44	12.09	8.49	8.71	1.00	1.00
2030	1	1	8.58	12.26	8.63	8.83	1.00	1.00
2031	1	1	8.61	12.34	8.66	8.83	1.00	1.00
2032	1	1	8.55	11.43	8.60	8.74	1.00	1.00
2033	1	1	8.75	12.39	8.79	9.01	1.00	1.00
2034	1	1	8.80	12.38	8.84	9.06	1.00	1.00
2035	1	1	8.77	11.74	8.81	9.06	1.00	1.00
2036	1	1	8.97	12.64	9.01	9.29	1.00	1.00
2037	1	1	8.95	11.97	8.99	9.32	1.00	1.00
2038	1	1	9.03	11.90	9.07	9.42	1.00	1.00
2039	1	1	9.17	12.41	9.21	9.56	1.00	1.00
2040	1	1	9.20	11.97	9.23	9.63	1.00	1.00
2041	1	1	9.31	12.25	9.35	9.83	1.00	1.00
2042	1	1	9.47	12.77	9.50	10.07	1.00	1.00
2043	1	1	9.55	12.32	9.59	10.20	1.00	1.00
2044	1	1	9.64	12.62	9.67	10.38	1.00	1.00
2045	1	1	9.75	12.77	9.77	10.55	1.00	1.00
2046	1	1	9.85	12.67	9.88	10.70	1.00	1.00
2047	1	1	9.98	12.73	10.00	10.87	1.00	1.00
2048	1	1	10.14	13.05	10.16	11.09	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.













1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	32.53 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	43.10980 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	147,875.47 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %





1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████ ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
REG-YEAR	DEBT	PREFERRED	COMMON	INCOME	PROPERTY	PROPERTY	DEPREC.	DEFERRED	TOTAL	PRESENT	CUMULATIVE	REPLACEMENT
RATE BASE		STOCK	EQUITY	TAXES	TAX	INSURANCE		TAXES	FIXED	WORTH	PW FIXED	COST BASIS
YEAR	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	CHARGES	CHARGES	CHARGES	FOR
									\$(000)	\$(000)	\$(000)	PROPERTY INSURANCE
												\$(000)
2019	42	1	0	2	2	1	0	1	0	7	7	41
2020	40	1	0	2	1	1	0	1	1	7	6	42
2021	38	1	0	2	1	1	0	1	1	7	6	43
2022	37	1	0	2	1	1	0	1	0	6	5	44
2023	35	1	0	2	1	1	0	1	0	6	5	46
2024	33	1	0	2	1	1	0	1	0	6	4	47
2025	31	1	0	2	1	1	0	1	0	6	4	48
2026	30	1	0	2	1	1	0	1	0	6	3	49
2027	28	1	0	2	1	1	0	1	0	5	3	50
2028	26	1	0	2	1	1	0	1	0	5	3	52
2029	25	1	0	1	1	0	0	1	0	5	2	53
2030	23	1	0	1	1	0	0	1	0	5	2	54
2031	22	0	0	1	1	0	0	1	0	4	2	56
2032	20	0	0	1	1	0	0	1	0	4	2	57
2033	19	0	0	1	1	0	0	1	0	4	2	58
2034	17	0	0	1	0	0	0	1	0	4	1	60
2035	15	0	0	1	0	0	0	1	0	4	1	61
2036	14	0	0	1	0	0	0	1	0	3	1	63
2037	12	0	0	1	0	0	0	1	0	3	1	64
2038	11	0	0	1	0	0	0	1	0	3	1	66
2039	9	0	0	1	1	0	0	1	(0)	3	1	68
2040	8	0	0	0	1	0	0	1	(1)	3	1	69
2041	7	0	0	0	1	0	0	1	(1)	2	1	71
2042	6	0	0	0	1	0	0	1	(1)	2	0	73
2043	5	0	0	0	1	0	0	1	(1)	2	0	75
2044	4	0	0	0	1	0	0	1	(1)	2	0	77
2045	3	0	0	0	1	0	0	1	(1)	2	0	78
2046	3	0	0	0	1	0	0	1	(1)	2	0	80
2047	2	0	0	0	1	0	0	1	(1)	2	0	82
2048	1	0	0	0	1	0	0	1	(1)	2	0	84

IN SERVICE COST (\$000)	41
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559

page 4a

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_RBQ  
3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	2	2	1	1	1	1	0	2	0	0	0	0	(1)
2020	7.22%	3	4	1	3	1	3	1	2	0	0	0	1	0
2021	6.68%	3	7	1	4	1	4	1	2	0	0	0	1	1
2022	6.18%	3	10	1	6	1	5	0	2	0	0	0	0	1
2023	5.71%	2	12	1	7	1	7	0	2	0	0	0	0	2
2024	5.29%	2	14	1	8	1	8	0	2	0	0	0	0	2
2025	4.89%	2	16	1	10	1	9	0	2	0	0	0	0	2
2026	4.52%	2	18	1	11	1	10	0	2	0	0	0	0	2
2027	4.46%	2	20	1	12	1	12	0	2	0	0	0	0	2
2028	4.46%	2	22	1	14	1	13	0	2	0	0	0	0	3
2029	4.46%	2	23	1	15	1	14	0	2	0	0	0	0	3
2030	4.46%	2	25	1	17	1	16	0	2	0	0	0	0	3
2031	4.46%	2	27	1	18	1	17	0	2	0	0	0	0	3
2032	4.46%	2	29	1	19	1	18	0	2	0	0	0	0	3
2033	4.46%	2	31	1	21	1	20	0	2	0	0	0	0	4
2034	4.46%	2	32	1	22	1	21	0	2	0	0	0	0	4
2035	4.46%	2	34	1	23	1	22	0	2	0	0	0	0	4
2036	4.46%	2	36	1	25	1	23	0	2	0	0	0	0	4
2037	4.46%	2	38	1	26	1	25	0	2	0	0	0	0	4
2038	4.46%	2	40	1	28	1	26	0	2	0	0	0	0	5
2039	2.23%	1	41	1	29	1	27	(0)	2	0	0	0	(0)	5
2040	0.00%	0	41	1	30	1	29	(1)	2	0	0	0	(1)	4
2041	0.00%	0	41	1	32	1	30	(1)	2	0	0	0	(1)	4
2042	0.00%	0	41	1	33	1	31	(1)	2	0	0	0	(1)	3
2043	0.00%	0	41	1	34	1	33	(1)	2	0	0	0	(1)	3
2044	0.00%	0	41	1	36	1	34	(1)	2	0	0	0	(1)	2
2045	0.00%	0	41	1	37	1	35	(1)	2	0	0	0	(1)	2
2046	0.00%	0	41	1	39	1	36	(1)	2	0	0	0	(1)	1
2047	0.00%	0	41	1	40	1	38	(1)	2	0	0	0	(1)	1
2048	0.00%	0	41	1	41	1	39	(1)	2	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	2
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE	(5a)* ACCUMULATED DEPRECIATION	(5b)* ACCUMULATED DEF TAXES	(6) BEGINNING YEAR RATE BASE	(7) ENDING OF YEAR RATE BASE	(8) MID-YEAR RATE BASE
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	2	0	40	1	(1)	42	40	41
2020	7.22%	3	1	39	3	0	40	38	39
2021	6.68%	3	1	37	4	1	38	37	37
2022	6.18%	3	0	36	6	1	37	35	36
2023	5.71%	2	0	34	7	2	35	33	34
2024	5.29%	2	0	33	8	2	33	31	32
2025	4.89%	2	0	32	10	2	31	30	30
2026	4.52%	2	0	30	11	2	30	28	29
2027	4.46%	2	0	29	12	2	28	26	27
2028	4.46%	2	0	28	14	3	26	25	26
2029	4.46%	2	0	26	15	3	25	23	24
2030	4.46%	2	0	25	17	3	23	22	22
2031	4.46%	2	0	23	18	3	22	20	21
2032	4.46%	2	0	22	19	3	20	19	19
2033	4.46%	2	0	21	21	4	19	17	18
2034	4.46%	2	0	19	22	4	17	15	16
2035	4.46%	2	0	18	23	4	15	14	15
2036	4.46%	2	0	17	25	4	14	12	13
2037	4.46%	2	0	15	26	4	12	11	11
2038	4.46%	2	0	14	28	5	11	9	10
2039	2.23%	1	(0)	12	29	5	9	8	8
2040	0.00%	0	(1)	11	30	4	8	7	7
2041	0.00%	0	(1)	10	32	4	7	6	7
2042	0.00%	0	(1)	8	33	3	6	5	6
2043	0.00%	0	(1)	7	34	3	5	4	5
2044	0.00%	0	(1)	6	36	2	4	3	4
2045	0.00%	0	(1)	4	37	2	3	3	3
2046	0.00%	0	(1)	3	39	1	3	2	2
2047	0.00%	0	(1)	1	40	1	2	1	1
2048	0.00%	0	(1)	0	41	0	1	0	0

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	38	38	38
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CFI			3
<b>TOTAL</b>	<b>41</b>	<b>39</b>	<b>41</b>

\* Column not specified in workbook

















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	1,378.00 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	1,826.05768 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	11,266,074.74 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	37 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58562
(5) K FACTOR FOR T & D .....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2012
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2015-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	1,828	41	0	108	66	33	1	60	4	313	313	1,801
2020	1,764	40	0	104	40	32	1	60	27	304	283	1,846
2021	1,676	38	0	99	40	31	1	60	24	293	254	1,892
2022	1,592	36	0	94	41	30	1	60	20	282	228	1,939
2023	1,512	34	0	89	41	28	1	60	17	271	204	1,988
2024	1,435	32	0	85	41	27	1	60	14	261	183	2,037
2025	1,361	31	0	80	41	26	1	60	12	251	164	2,088
2026	1,289	29	0	76	41	25	1	60	9	241	147	2,140
2027	1,220	27	0	72	39	24	1	60	9	232	132	2,194
2028	1,151	26	0	68	36	23	1	60	9	223	118	2,249
2029	1,083	24	0	64	34	22	1	60	9	213	105	2,305
2030	1,014	23	0	60	31	20	1	60	9	204	94	2,363
2031	945	21	0	56	29	19	1	60	9	195	84	2,422
2032	877	20	0	52	26	18	1	60	9	185	74	2,482
2033	808	18	0	48	23	17	1	60	9	176	66	2,544
2034	740	17	0	44	21	16	1	60	9	167	58	2,608
2035	671	15	0	40	18	15	1	60	9	158	51	2,673
2036	602	14	0	36	16	14	1	60	9	148	45	2,740
2037	534	12	0	32	13	12	1	60	9	139	39	2,808
2038	465	10	0	27	11	11	1	60	9	130	34	2,879
2039	396	9	0	23	9	10	1	60	(7)	121	30	2,950
2040	343	8	0	20	37	9	1	60	(22)	113	26	3,024
2041	305	7	0	18	35	8	1	60	(22)	108	23	3,100
2042	267	6	0	16	34	7	1	60	(22)	102	20	3,177
2043	229	5	0	14	32	6	2	60	(22)	96	18	3,257
2044	191	4	0	11	31	5	2	60	(22)	91	16	3,338
2045	152	3	0	9	30	3	2	60	(22)	85	14	3,422
2046	114	3	0	7	28	2	2	60	(22)	80	12	3,507
2047	76	2	0	5	27	1	2	60	(22)	74	10	3,595
2048	38	1	0	2	25	(0)	2	60	(22)	68	9	3,685

IN SERVICE COST (\$000)	1,801
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58562

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	67	67	60	60	57	57	4	97	0	0	0	4	(23)
2020	7.22%	128	195	60	120	57	114	27	97	0	0	0	27	4
2021	6.68%	118	313	60	180	57	170	24	97	0	0	0	24	28
2022	6.18%	110	423	60	240	57	227	20	97	0	0	0	20	48
2023	5.71%	101	524	60	300	57	284	17	97	0	0	0	17	66
2024	5.29%	94	618	60	360	57	341	14	97	0	0	0	14	80
2025	4.89%	87	704	60	420	57	397	12	97	0	0	0	12	91
2026	4.52%	80	784	60	480	57	454	9	97	0	0	0	9	100
2027	4.46%	79	864	60	540	57	511	9	97	0	0	0	9	109
2028	4.46%	79	943	60	600	57	568	9	97	0	0	0	9	118
2029	4.46%	79	1,022	60	660	57	625	9	97	0	0	0	9	126
2030	4.46%	79	1,101	60	720	57	681	9	97	0	0	0	9	135
2031	4.46%	79	1,180	60	780	57	738	9	97	0	0	0	9	143
2032	4.46%	79	1,259	60	840	57	795	9	97	0	0	0	9	152
2033	4.46%	79	1,338	60	900	57	852	9	97	0	0	0	9	161
2034	4.46%	79	1,417	60	960	57	909	9	97	0	0	0	9	169
2035	4.46%	79	1,497	60	1,020	57	965	9	97	0	0	0	9	178
2036	4.46%	79	1,576	60	1,080	57	1,022	9	97	0	0	0	9	187
2037	4.46%	79	1,655	60	1,140	57	1,079	9	97	0	0	0	9	195
2038	4.46%	79	1,734	60	1,200	57	1,136	9	97	0	0	0	9	204
2039	2.23%	40	1,773	60	1,260	57	1,192	(7)	97	0	0	0	(7)	197
2040	0.00%	0	1,773	60	1,320	57	1,249	(22)	97	0	0	0	(22)	175
2041	0.00%	0	1,773	60	1,380	57	1,306	(22)	97	0	0	0	(22)	153
2042	0.00%	0	1,773	60	1,440	57	1,363	(22)	97	0	0	0	(22)	131
2043	0.00%	0	1,773	60	1,500	57	1,420	(22)	97	0	0	0	(22)	110
2044	0.00%	0	1,773	60	1,561	57	1,476	(22)	97	0	0	0	(22)	88
2045	0.00%	0	1,773	60	1,621	57	1,533	(22)	97	0	0	0	(22)	66
2046	0.00%	0	1,773	60	1,681	57	1,590	(22)	97	0	0	0	(22)	44
2047	0.00%	0	1,773	60	1,741	57	1,647	(22)	97	0	0	0	(22)	22
2048	0.00%	0	1,773	60	1,801	57	1,704	(22)	97	0	0	0	(22)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(27)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	97
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%



page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	67	4	1,741	60	(23)	1,828	1,764	1,796
2020	7.22%	128	27	1,681	120	4	1,764	1,676	1,720
2021	6.68%	118	24	1,621	180	28	1,676	1,592	1,634
2022	6.18%	110	20	1,561	240	48	1,592	1,512	1,552
2023	5.71%	101	17	1,500	300	66	1,512	1,435	1,473
2024	5.29%	94	14	1,440	360	80	1,435	1,361	1,393
2025	4.89%	87	12	1,380	420	91	1,361	1,289	1,325
2026	4.52%	80	9	1,320	480	100	1,289	1,220	1,255
2027	4.46%	79	9	1,260	540	109	1,220	1,151	1,186
2028	4.46%	79	9	1,200	600	118	1,151	1,083	1,117
2029	4.46%	79	9	1,140	660	126	1,083	1,014	1,048
2030	4.46%	79	9	1,080	720	135	1,014	945	980
2031	4.46%	79	9	1,020	780	143	945	877	911
2032	4.46%	79	9	960	840	152	877	808	843
2033	4.46%	79	9	900	900	161	808	740	774
2034	4.46%	79	9	840	960	169	740	671	705
2035	4.46%	79	9	780	1,020	178	671	602	637
2036	4.46%	79	9	720	1,080	187	602	534	568
2037	4.46%	79	9	660	1,140	195	534	465	499
2038	4.46%	79	9	600	1,200	204	465	396	431
2039	2.23%	40	(7)	540	1,260	197	396	343	370
2040	0.00%	0	(22)	480	1,320	175	343	305	324
2041	0.00%	0	(22)	420	1,380	153	305	267	286
2042	0.00%	0	(22)	360	1,440	131	267	229	248
2043	0.00%	0	(22)	300	1,500	110	229	191	210
2044	0.00%	0	(22)	240	1,561	88	191	152	171
2045	0.00%	0	(22)	180	1,621	66	152	114	133
2046	0.00%	0	(22)	120	1,681	44	114	76	95
2047	0.00%	0	(22)	60	1,741	22	76	38	57
2048	0.00%	0	(22)	(0)	1,801	0	38	0	19

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2012	-7	0.00%	1.000	0.00%	0.00	0.00
2013	-6	3.00%	1.030	0.00%	0.00	0.00
2014	-5	3.00%	1.061	0.10%	0.80	0.40
2015	-4	3.00%	1.093	0.35%	2.93	2.26
2016	-3	3.00%	1.126	12.48%	109.06	58.26
2017	-2	3.00%	1.159	52.89%	476.14	350.86
2018	-1	3.00%	1.194	34.19%	317.03	747.44

100.00%      905.96

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2012	-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.40	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.82	0.82
2015	-4	2.29	0.05	0.06	0.15	0.18	0.13	0.15	(0.03)	(0.03)	3.09	3.91
2016	-3	58.44	1.32	1.38	3.91	4.09	3.21	3.36	(0.73)	(0.76)	112.97	116.88
2017	-2	354.95	8.00	9.38	23.79	27.88	19.48	22.84	(4.43)	(5.19)	499.94	616.81
2018	-1	775.33	17.55	26.93	52.21	80.09	42.37	65.21	(9.57)	(14.77)	369.24	986.05

26.93

80.09

65.21

(14.77)

986.05

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	1,654	1,654	1,654
EQUITY AFUDC	97		
DEBT AFUDC	49	49	
CPI			119
<b>TOTAL</b>	<b>1,801</b>	<b>1,704</b>	<b>1,773</b>

\* Column not specified in workbook

1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kW EFFECTIVENESS FACTOR
2012	1	1	3.24	5.86	3.24	0.00	1.00	1.00
2013	1	1	3.53	5.33	3.53	0.00	1.00	1.00
2014	1	1	3.71	5.83	3.71	0.00	1.00	1.00
2015	1	1	3.95	5.76	3.95	0.00	1.00	1.00
2016	1	1	4.36	6.11	4.36	0.00	1.00	1.00
2017	1	1	4.72	7.23	4.72	0.00	1.00	1.00
2018	1	1	5.06	8.04	5.06	0.00	1.00	1.00
2019	1	1	5.41	9.56	5.41	6.13	1.00	1.00
2020	1	1	5.90	10.73	5.90	6.27	1.00	1.00
2021	1	1	6.25	9.78	6.25	6.60	1.00	1.00
2022	1	1	6.52	10.21	6.52	6.78	1.00	1.00
2023	1	1	6.75	10.13	6.75	7.11	1.00	1.00
2024	1	1	7.29	11.48	7.29	7.70	1.00	1.00
2025	1	1	7.92	13.41	7.92	8.43	1.00	1.00
2026	1	1	8.08	12.93	8.08	8.51	1.00	1.00
2027	1	1	8.28	13.19	8.28	8.62	1.00	1.00
2028	1	1	8.36	13.36	8.36	8.63	1.00	1.00
2029	1	1	8.44	13.52	8.44	8.71	1.00	1.00
2030	1	1	8.58	13.63	8.58	8.83	1.00	1.00
2031	1	1	8.61	13.98	8.61	8.83	1.00	1.00
2032	1	1	8.55	13.62	8.55	8.74	1.00	1.00
2033	1	1	8.75	14.25	8.75	9.01	1.00	1.00
2034	1	1	8.80	14.32	8.80	9.06	1.00	1.00
2035	1	1	8.77	13.48	8.77	9.06	1.00	1.00
2036	1	1	8.97	14.82	8.97	9.29	1.00	1.00
2037	1	1	8.95	13.75	8.95	9.32	1.00	1.00
2038	1	1	9.03	13.85	9.03	9.42	1.00	1.00
2039	1	1	9.17	14.30	9.17	9.56	1.00	1.00
2040	1	1	9.20	13.71	9.20	9.63	1.00	1.00
2041	1	1	9.31	14.11	9.31	9.83	1.00	1.00
2042	1	1	9.47	14.58	9.47	10.07	1.00	1.00
2043	1	1	9.55	13.74	9.55	10.20	1.00	1.00
2044	1	1	9.64	14.30	9.64	10.38	1.00	1.00
2045	1	1	9.75	14.22	9.75	10.55	1.00	1.00
2046	1	1	9.85	13.95	9.85	10.70	1.00	1.00
2047	1	1	9.98	13.77	9.98	10.87	1.00	1.00
2048	1	1	10.14	14.28	10.14	11.09	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	564.08 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	747.48439 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	2,722,132.63 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D .....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	7.29 %
(11) UTILITY AFUDC RATE .....	6.69 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2





1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_RBQ  
3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	26	26	24	24	23	23	1	39	0	0	0	1	(9)
2020	7.22%	51	77	24	48	23	45	11	39	0	0	0	11	2
2021	6.68%	47	124	24	72	23	68	9	39	0	0	0	9	11
2022	6.18%	44	168	24	95	23	90	8	39	0	0	0	8	19
2023	5.71%	40	208	24	119	23	113	7	39	0	0	0	7	26
2024	5.29%	37	245	24	143	23	135	6	39	0	0	0	6	32
2025	4.89%	34	280	24	167	23	158	5	39	0	0	0	5	36
2026	4.52%	32	312	24	191	23	181	4	39	0	0	0	4	40
2027	4.46%	31	343	24	215	23	203	3	39	0	0	0	3	43
2028	4.46%	31	375	24	239	23	226	3	39	0	0	0	3	47
2029	4.46%	31	406	24	262	23	248	3	39	0	0	0	3	50
2030	4.46%	31	438	24	286	23	271	3	39	0	0	0	3	54
2031	4.46%	31	469	24	310	23	293	3	39	0	0	0	3	57
2032	4.46%	31	500	24	334	23	316	3	39	0	0	0	3	60
2033	4.46%	31	532	24	358	23	339	3	39	0	0	0	3	64
2034	4.46%	31	563	24	382	23	361	3	39	0	0	0	3	67
2035	4.46%	31	595	24	406	23	384	3	39	0	0	0	3	71
2036	4.46%	31	626	24	429	23	406	3	39	0	0	0	3	74
2037	4.46%	31	658	24	453	23	429	3	39	0	0	0	3	78
2038	4.46%	31	689	24	477	23	451	3	39	0	0	0	3	81
2039	2.23%	16	705	24	501	23	474	(3)	39	0	0	0	(3)	78
2040	0.00%	0	705	24	525	23	496	(9)	39	0	0	0	(9)	70
2041	0.00%	0	705	24	549	23	519	(9)	39	0	0	0	(9)	61
2042	0.00%	0	705	24	572	23	542	(9)	39	0	0	0	(9)	52
2043	0.00%	0	705	24	596	23	564	(9)	39	0	0	0	(9)	44
2044	0.00%	0	705	24	620	23	587	(9)	39	0	0	0	(9)	35
2045	0.00%	0	705	24	644	23	609	(9)	39	0	0	0	(9)	26
2046	0.00%	0	705	24	668	23	632	(9)	39	0	0	0	(9)	17
2047	0.00%	0	705	24	692	23	654	(9)	39	0	0	0	(9)	9
2048	0.00%	0	705	24	716	23	677	(9)	39	0	0	0	(9)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(11)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	39
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%



(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776,561,920.2
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	657	657	657
EQUITY AFUDC	39		
DEBT AFUDC	20	20	
CPI			47
TOTAL	716	677	705

\* Column not specified in workbook

page 6

1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)*	(7)	(8)	(9)
YEAR	CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	AVOIDED MARGINAL FUEL COST (C/kWh)	INCREASED MARGINAL FUEL COST (C/kWh)	REPLACEMENT FUEL COST (C/kWh)	PROGRAM kW EFFECTIVENESS FACTOR	PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.53	5.33	3.53	0.00	1.00	1.00
2014	1	1	3.71	5.83	3.71	0.00	1.00	1.00
2015	1	1	3.95	5.76	3.95	0.00	1.00	1.00
2016	1	1	4.36	6.11	4.36	0.00	1.00	1.00
2017	1	1	4.72	7.23	4.72	0.00	1.00	1.00
2018	1	1	5.06	8.04	5.06	0.00	1.00	1.00
2019	1	1	5.41	9.56	5.41	6.13	1.00	1.00
2020	1	1	5.90	10.73	5.90	6.27	1.00	1.00
2021	1	1	6.25	9.78	6.25	6.60	1.00	1.00
2022	1	1	6.52	10.21	6.52	6.78	1.00	1.00
2023	1	1	6.75	10.13	6.75	7.11	1.00	1.00
2024	1	1	7.29	11.48	7.29	7.70	1.00	1.00
2025	1	1	7.92	13.41	7.92	8.43	1.00	1.00
2026	1	1	8.08	12.93	8.08	8.51	1.00	1.00
2027	1	1	8.28	13.19	8.28	8.62	1.00	1.00
2028	1	1	8.36	13.36	8.36	8.63	1.00	1.00
2029	1	1	8.44	13.52	8.44	8.71	1.00	1.00
2030	1	1	8.58	13.63	8.58	8.83	1.00	1.00
2031	1	1	8.61	13.98	8.61	8.83	1.00	1.00
2032	1	1	8.55	13.62	8.55	8.74	1.00	1.00
2033	1	1	8.75	14.25	8.75	9.01	1.00	1.00
2034	1	1	8.80	14.32	8.80	9.06	1.00	1.00
2035	1	1	8.77	13.48	8.77	9.06	1.00	1.00
2036	1	1	8.97	14.82	8.97	9.29	1.00	1.00
2037	1	1	8.95	13.75	8.95	9.32	1.00	1.00
2038	1	1	9.03	13.85	9.03	9.42	1.00	1.00
2039	1	1	9.17	14.30	9.17	9.56	1.00	1.00
2040	1	1	9.20	13.71	9.20	9.63	1.00	1.00
2041	1	1	9.31	14.11	9.31	9.83	1.00	1.00
2042	1	1	9.47	14.58	9.47	10.07	1.00	1.00
2043	1	1	9.55	13.74	9.55	10.20	1.00	1.00
2044	1	1	9.64	14.30	9.64	10.38	1.00	1.00
2045	1	1	9.75	14.22	9.75	10.55	1.00	1.00
2046	1	1	9.85	13.95	9.85	10.70	1.00	1.00
2047	1	1	9.98	13.77	9.98	10.87	1.00	1.00
2048	1	1	10.14	14.28	10.14	11.09	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	51.45 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	68,18430 kW
(3) kW LINE LOSS PERCENTAGE .....	7.94 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	233,886.86 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.24 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58559
(5) K FACTOR FOR T & D.....	1.55564

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES.....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	776.56 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	149.48 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	39.32 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	109.68 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.28 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.14 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	55% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.69 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.70 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2





1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED]

YEAR	(2) BEG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PREFERRED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	66	1	0	4	2	1	0	2	0	11	11	11	65
2020	64	1	0	4	1	1	0	2	1	11	10	22	67
2021	61	1	0	4	1	1	0	2	1	11	9	31	69
2022	58	1	0	3	1	1	0	2	1	10	8	39	70
2023	55	1	0	3	1	1	0	2	1	10	7	47	72
2024	52	1	0	3	1	1	0	2	1	9	7	53	74
2025	49	1	0	3	1	1	0	2	0	9	6	59	76
2026	47	1	0	3	1	1	0	2	0	9	5	64	78
2027	44	1	0	3	1	1	0	2	0	8	5	69	80
2028	42	1	0	2	1	1	0	2	0	8	4	74	82
2029	39	1	0	2	1	1	0	2	0	8	4	77	84
2030	37	1	0	2	1	1	0	2	0	7	3	81	86
2031	34	1	0	2	1	1	0	2	0	7	3	84	88
2032	32	1	0	2	1	1	0	2	0	7	3	86	90
2033	29	1	0	2	1	1	0	2	0	6	2	89	92
2034	27	1	0	2	1	1	0	2	0	6	2	91	95
2035	24	1	0	1	1	1	0	2	0	6	2	93	97
2036	22	0	0	1	1	0	0	2	0	5	2	94	99
2037	19	0	0	1	0	0	0	2	0	5	1	96	102
2038	17	0	0	1	0	0	0	2	0	5	1	97	104
2039	14	0	0	1	1	0	0	2	(0)	4	1	98	107
2040	12	0	0	1	1	0	0	2	(1)	4	1	99	110
2041	11	0	0	1	1	0	0	2	(1)	4	1	100	112
2042	10	0	0	1	1	0	0	2	(1)	4	1	101	115
2043	8	0	0	0	1	0	0	2	(1)	3	1	101	118
2044	7	0	0	0	1	0	0	2	(1)	3	1	102	121
2045	6	0	0	0	1	0	0	2	(1)	3	0	102	124
2046	4	0	0	0	1	0	0	2	(1)	3	0	103	127
2047	3	0	0	0	1	0	0	2	(1)	3	0	103	130
2048	1	0	0	0	1	0	0	2	(1)	2	0	103	134

IN SERVICE COST (\$000)	65
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

SOURCE	WEIGHT	COST	%
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58559



1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ████████████████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	2	0	63	2	(1)	66	64	65
2020	7.22%	5	1	61	4	0	64	61	62
2021	6.68%	4	1	59	7	1	61	58	59
2022	6.18%	4	1	57	9	2	58	55	56
2023	5.71%	4	1	54	11	2	55	52	53
2024	5.29%	3	1	52	13	3	52	49	51
2025	4.89%	3	0	50	15	3	49	47	48
2026	4.52%	3	0	48	17	4	47	44	45
2027	4.46%	3	0	46	20	4	44	42	43
2028	4.46%	3	0	44	22	4	42	39	40
2029	4.46%	3	0	41	24	5	39	37	38
2030	4.46%	3	0	39	26	5	37	34	36
2031	4.46%	3	0	37	28	5	34	32	33
2032	4.46%	3	0	35	30	6	32	29	31
2033	4.46%	3	0	33	33	6	29	27	28
2034	4.46%	3	0	30	35	6	27	24	26
2035	4.46%	3	0	28	37	6	24	22	23
2036	4.46%	3	0	26	39	7	22	19	21
2037	4.46%	3	0	24	41	7	19	17	18
2038	4.46%	3	0	22	44	7	17	14	16
2039	2.23%	1	(0)	20	46	7	14	12	13
2040	0.00%	0	(1)	17	48	6	12	11	12
2041	0.00%	0	(1)	15	50	6	11	10	10
2042	0.00%	0	(1)	13	52	5	10	8	9
2043	0.00%	0	(1)	11	54	4	8	7	8
2044	0.00%	0	(1)	9	57	3	7	6	6
2045	0.00%	0	(1)	7	59	2	6	4	5
2046	0.00%	0	(1)	4	61	2	4	3	3
2047	0.00%	0	(1)	2	63	1	3	1	2
2048	0.00%	0	(1)	0	65	0	1	0	1

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.77	0.39
2015	-4	3.00%	1.061	0.35%	2.85	2.20
2016	-3	3.00%	1.093	12.48%	105.88	56.56
2017	-2	3.00%	1.126	52.89%	462.27	340.64
2018	-1	3.00%	1.159	34.19%	307.79	725.67

100.00% 879.57

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.80	0.80
2015	-4	2.22	0.05	0.06	0.15	0.17	0.12	0.14	(0.03)	(0.03)	3.00	3.79
2016	-3	56.74	1.28	1.34	3.80	3.97	3.12	3.26	(0.71)	(0.74)	109.68	113.47
2017	-2	344.61	7.80	9.14	23.10	27.07	18.91	22.18	(4.29)	(5.03)	485.37	598.85
2018	-1	752.75	17.04	26.18	50.69	77.76	41.13	63.31	(9.29)	(14.32)	358.48	957.33

26.18

77.76

63.31

(14.32)

957.33

IN SERVICE YEAR	2019
PLANT COSTS	776.5619202
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	60	60	60
EQUITY AFUDC	4		
DEBT AFUDC	2	2	
CPI			4
<b>TOTAL</b>	<b>65</b>	<b>62</b>	<b>64</b>

\* Column not specified in workbook

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1 INPUT DATA - PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ██████████ ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kW EFFECTIVENESS FACTOR
2013	1	1	3.53	5.33	3.53	0.00	1.00	1.00
2014	1	1	3.71	5.83	3.71	0.00	1.00	1.00
2015	1	1	3.95	5.76	3.95	0.00	1.00	1.00
2016	1	1	4.36	6.11	4.36	0.00	1.00	1.00
2017	1	1	4.72	7.23	4.72	0.00	1.00	1.00
2018	1	1	5.06	8.04	5.06	0.00	1.00	1.00
2019	1	1	5.41	9.56	5.41	6.13	1.00	1.00
2020	1	1	5.90	10.73	5.90	6.27	1.00	1.00
2021	1	1	6.25	9.78	6.25	6.60	1.00	1.00
2022	1	1	6.52	10.21	6.52	6.78	1.00	1.00
2023	1	1	6.75	10.13	6.75	7.11	1.00	1.00
2024	1	1	7.29	11.48	7.29	7.70	1.00	1.00
2025	1	1	7.92	13.41	7.92	8.43	1.00	1.00
2026	1	1	8.08	12.93	8.08	8.51	1.00	1.00
2027	1	1	8.28	13.19	8.28	8.62	1.00	1.00
2028	1	1	8.36	13.36	8.36	8.63	1.00	1.00
2029	1	1	8.44	13.52	8.44	8.71	1.00	1.00
2030	1	1	8.58	13.63	8.58	8.83	1.00	1.00
2031	1	1	8.61	13.98	8.61	8.83	1.00	1.00
2032	1	1	8.55	13.62	8.55	8.74	1.00	1.00
2033	1	1	8.75	14.25	8.75	9.01	1.00	1.00
2034	1	1	8.80	14.32	8.80	9.06	1.00	1.00
2035	1	1	8.77	13.48	8.77	9.06	1.00	1.00
2036	1	1	8.97	14.82	8.97	9.29	1.00	1.00
2037	1	1	8.95	13.75	8.95	9.32	1.00	1.00
2038	1	1	9.03	13.85	9.03	9.42	1.00	1.00
2039	1	1	9.17	14.30	9.17	9.56	1.00	1.00
2040	1	1	9.20	13.71	9.20	9.63	1.00	1.00
2041	1	1	9.31	14.11	9.31	9.83	1.00	1.00
2042	1	1	9.47	14.58	9.47	10.07	1.00	1.00
2043	1	1	9.55	13.74	9.55	10.20	1.00	1.00
2044	1	1	9.64	14.30	9.64	10.38	1.00	1.00
2045	1	1	9.75	14.22	9.75	10.55	1.00	1.00
2046	1	1	9.85	13.95	9.85	10.70	1.00	1.00
2047	1	1	9.98	13.77	9.98	10.87	1.00	1.00
2048	1	1	10.14	14.28	10.14	11.09	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	77.94 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	102.47980 kW
(3) kW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	335,077.79 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.45 %
* (11) UTILITY AFUDC RATE .....	6.50 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

YEAR	(2) BEG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PREFERRED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	99	2	0	6	4	2	0	3	0	17	17	17	97
2020	95	2	0	6	2	2	0	3	1	17	15	33	100
2021	90	2	0	6	2	2	0	3	1	16	14	46	102
2022	86	2	0	5	2	2	0	3	1	15	12	59	105
2023	82	2	0	5	2	1	0	3	1	15	11	70	107
2024	77	1	0	5	2	1	0	3	1	14	10	80	110
2025	73	1	0	5	2	1	0	3	1	14	9	89	113
2026	70	1	0	4	2	1	0	3	0	13	8	97	116
2027	66	1	0	4	2	1	0	3	0	13	7	104	119
2028	62	1	0	4	2	1	0	3	0	12	6	110	122
2029	58	1	0	4	2	1	0	3	0	12	6	116	125
2030	55	1	0	3	2	1	0	3	0	11	5	121	128
2031	51	1	0	3	2	1	0	3	0	11	4	125	131
2032	47	1	0	3	2	1	0	3	0	10	4	129	134
2033	44	1	0	3	1	1	0	3	0	10	4	133	138
2034	40	1	0	2	1	1	0	3	0	9	3	136	141
2035	36	1	0	2	1	1	0	3	0	9	3	139	145
2036	33	1	0	2	1	1	0	3	0	8	2	141	148
2037	29	1	0	2	1	1	0	3	0	8	2	143	152
2038	25	0	0	2	1	1	0	3	0	7	2	145	156
2039	21	0	0	1	1	1	0	3	(0)	7	2	146	160
2040	19	0	0	1	2	0	0	3	(1)	6	1	148	164
2041	16	0	0	1	2	0	0	3	(1)	6	1	149	168
2042	14	0	0	1	2	0	0	3	(1)	6	1	150	172
2043	12	0	0	1	2	0	0	3	(1)	5	1	151	176
2044	10	0	0	1	2	0	0	3	(1)	5	1	152	181
2045	8	0	0	1	2	0	0	3	(1)	5	1	152	185
2046	6	0	0	0	2	0	0	3	(1)	4	1	153	190
2047	4	0	0	0	1	0	0	3	(1)	4	1	154	194
2048	2	0	0	0	1	0	0	3	(1)	4	0	154	199

IN SERVICE COST (\$000)	97
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	40%	4.79 %
P/S	0%	0.00 %
C/S	60%	10.50 %

K-FACTOR = CPWFC / IN-SVC COST = 1.58273

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	4	4	3	3	3	3	0	5	0	0	0	0	(1)
2020	7.22%	7	10	3	6	3	6	1	5	0	0	0	1	0
2021	6.68%	6	17	3	10	3	9	1	5	0	0	0	1	2
2022	6.18%	6	23	3	13	3	12	1	5	0	0	0	1	3
2023	5.71%	5	28	3	16	3	15	1	5	0	0	0	1	4
2024	5.29%	5	33	3	19	3	18	1	5	0	0	0	1	4
2025	4.89%	5	38	3	23	3	22	1	5	0	0	0	1	5
2026	4.52%	4	42	3	26	3	25	0	5	0	0	0	0	6
2027	4.46%	4	46	3	29	3	28	0	5	0	0	0	0	6
2028	4.46%	4	51	3	32	3	31	0	5	0	0	0	0	6
2029	4.46%	4	55	3	36	3	34	0	5	0	0	0	0	7
2030	4.46%	4	59	3	39	3	37	0	5	0	0	0	0	7
2031	4.46%	4	63	3	42	3	40	0	5	0	0	0	0	8
2032	4.46%	4	68	3	45	3	43	0	5	0	0	0	0	8
2033	4.46%	4	72	3	49	3	46	0	5	0	0	0	0	9
2034	4.46%	4	76	3	52	3	49	0	5	0	0	0	0	9
2035	4.46%	4	80	3	55	3	52	0	5	0	0	0	0	10
2036	4.46%	4	85	3	58	3	55	0	5	0	0	0	0	10
2037	4.46%	4	89	3	62	3	58	0	5	0	0	0	0	11
2038	4.46%	4	93	3	65	3	61	0	5	0	0	0	0	11
2039	2.23%	2	95	3	68	3	65	(0)	5	0	0	0	(0)	11
2040	0.00%	0	95	3	71	3	68	(1)	5	0	0	0	(1)	9
2041	0.00%	0	95	3	75	3	71	(1)	5	0	0	0	(1)	8
2042	0.00%	0	95	3	78	3	74	(1)	5	0	0	0	(1)	7
2043	0.00%	0	95	3	81	3	77	(1)	5	0	0	0	(1)	6
2044	0.00%	0	95	3	84	3	80	(1)	5	0	0	0	(1)	5
2045	0.00%	0	95	3	88	3	83	(1)	5	0	0	0	(1)	4
2046	0.00%	0	95	3	91	3	86	(1)	5	0	0	0	(1)	2
2047	0.00%	0	95	3	94	3	89	(1)	5	0	0	0	(1)	1
2048	0.00%	0	95	3	97	3	92	(1)	5	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	5
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	4	0	94	3	(1)	99	95	97
2020	7.22%	7	1	91	6	0	95	90	93
2021	6.68%	6	1	88	10	2	90	86	88
2022	6.18%	6	1	84	13	3	86	82	84
2023	5.71%	5	1	81	16	4	82	77	79
2024	5.29%	5	1	78	19	4	77	73	75
2025	4.89%	5	1	75	23	5	73	70	71
2026	4.52%	4	0	71	26	6	70	66	68
2027	4.46%	4	0	68	29	6	66	62	64
2028	4.46%	4	0	65	32	6	62	58	60
2029	4.46%	4	0	62	36	7	58	55	57
2030	4.46%	4	0	58	39	7	55	51	53
2031	4.46%	4	0	55	42	8	51	47	49
2032	4.46%	4	0	52	45	8	47	44	45
2033	4.46%	4	0	49	49	9	44	40	42
2034	4.46%	4	0	45	52	9	40	36	38
2035	4.46%	4	0	42	55	10	36	33	34
2036	4.46%	4	0	39	58	10	33	29	31
2037	4.46%	4	0	36	62	11	29	25	27
2038	4.46%	4	0	32	65	11	25	21	23
2039	2.23%	2	(0)	29	68	11	21	19	20
2040	0.00%	0	(1)	26	71	9	19	16	18
2041	0.00%	0	(1)	23	75	8	16	14	15
2042	0.00%	0	(1)	19	78	7	14	12	13
2043	0.00%	0	(1)	16	81	6	12	10	11
2044	0.00%	0	(1)	13	84	5	10	8	9
2045	0.00%	0	(1)	10	88	4	8	6	7
2046	0.00%	0	(1)	6	91	2	6	4	5
2047	0.00%	0	(1)	3	94	1	4	2	3
2048	0.00%	0	(1)	0	97	0	2	0	1

\* Column not specified in workbook



(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

100.00%      878.99

YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

20.94

71.10

51.85

(11.93)

950.09

IN SERVICE YEAR	2019
PLANT COSTS	774,435,880.9
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	90	90	90
EQUITY AFUDC	5		
DEBT AFUDC	2	2	
CPI			5
<b>TOTAL</b>	<b>97</b>	<b>92</b>	<b>95</b>

\* Column not specified in workbook

















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	25.02 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	32.90110 kW
(3) kW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	113,152.27 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	7.45 %
(11) UTILITY AFUDC RATE .....	6.50 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED] [REDACTED]

YEAR	(2) BEG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PREFERRED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	32	1	0	2	1	1	0	1	0	5	5	5	31
2020	31	1	0	2	1	1	0	1	0	5	5	10	32
2021	29	1	0	2	1	1	0	1	0	5	4	15	33
2022	28	1	0	2	1	0	0	1	0	5	4	19	34
2023	26	1	0	2	1	0	0	1	0	5	4	22	35
2024	25	0	0	2	1	0	0	1	0	5	3	26	35
2025	24	0	0	1	1	0	0	1	0	4	3	28	36
2026	22	0	0	1	1	0	0	1	0	4	3	31	37
2027	21	0	0	1	1	0	0	1	0	4	2	33	38
2028	20	0	0	1	1	0	0	1	0	4	2	35	39
2029	19	0	0	1	1	0	0	1	0	4	2	37	40
2030	18	0	0	1	1	0	0	1	0	4	2	39	41
2031	16	0	0	1	1	0	0	1	0	3	1	40	42
2032	15	0	0	1	0	0	0	1	0	3	1	41	43
2033	14	0	0	1	0	0	0	1	0	3	1	43	44
2034	13	0	0	1	0	0	0	1	0	3	1	44	45
2035	12	0	0	1	0	0	0	1	0	3	1	44	46
2036	10	0	0	1	0	0	0	1	0	3	1	45	48
2037	9	0	0	1	0	0	0	1	0	2	1	46	49
2038	8	0	0	1	0	0	0	1	0	2	1	46	50
2039	7	0	0	0	0	0	0	1	(0)	2	1	47	51
2040	6	0	0	0	1	0	0	1	(0)	2	0	47	53
2041	5	0	0	0	1	0	0	1	(0)	2	0	48	54
2042	5	0	0	0	1	0	0	1	(0)	2	0	48	55
2043	4	0	0	0	1	0	0	1	(0)	2	0	48	57
2044	3	0	0	0	1	0	0	1	(0)	2	0	49	58
2045	3	0	0	0	1	0	0	1	(0)	1	0	49	59
2046	2	0	0	0	0	0	0	1	(0)	1	0	49	61
2047	1	0	0	0	0	0	0	1	(0)	1	0	49	62
2048	1	0	0	0	0	(0)	0	1	(0)	1	0	49	64

IN SERVICE COST (\$000)	31
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	40%	4.79	%
P/S	0%	0.00	%
C/S	60%	10.50	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58273

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	1	1	1	1	1	1	0	2	0	0	0	0	(0)
2020	7.22%	2	3	1	2	1	2	0	2	0	0	0	0	0
2021	6.68%	2	5	1	3	1	3	0	2	0	0	0	0	1
2022	6.18%	2	7	1	4	1	4	0	2	0	0	0	0	1
2023	5.71%	2	9	1	5	1	5	0	2	0	0	0	0	1
2024	5.29%	2	11	1	6	1	6	0	2	0	0	0	0	1
2025	4.89%	1	12	1	7	1	7	0	2	0	0	0	0	2
2026	4.52%	1	14	1	8	1	8	0	2	0	0	0	0	2
2027	4.46%	1	15	1	9	1	9	0	2	0	0	0	0	2
2028	4.46%	1	16	1	10	1	10	0	2	0	0	0	0	2
2029	4.46%	1	18	1	11	1	11	0	2	0	0	0	0	2
2030	4.46%	1	19	1	13	1	12	0	2	0	0	0	0	2
2031	4.46%	1	20	1	14	1	13	0	2	0	0	0	0	3
2032	4.46%	1	22	1	15	1	14	0	2	0	0	0	0	3
2033	4.46%	1	23	1	16	1	15	0	2	0	0	0	0	3
2034	4.46%	1	24	1	17	1	16	0	2	0	0	0	0	3
2035	4.46%	1	26	1	18	1	17	0	2	0	0	0	0	3
2036	4.46%	1	27	1	19	1	18	0	2	0	0	0	0	3
2037	4.46%	1	29	1	20	1	19	0	2	0	0	0	0	3
2038	4.46%	1	30	1	21	1	20	0	2	0	0	0	0	4
2039	2.23%	1	31	1	22	1	21	(0)	2	0	0	0	(0)	3
2040	0.00%	0	31	1	23	1	22	(0)	2	0	0	0	(0)	3
2041	0.00%	0	31	1	24	1	23	(0)	2	0	0	0	(0)	3
2042	0.00%	0	31	1	25	1	24	(0)	2	0	0	0	(0)	2
2043	0.00%	0	31	1	26	1	25	(0)	2	0	0	0	(0)	2
2044	0.00%	0	31	1	27	1	26	(0)	2	0	0	0	(0)	2
2045	0.00%	0	31	1	28	1	27	(0)	2	0	0	0	(0)	1
2046	0.00%	0	31	1	29	1	28	(0)	2	0	0	0	(0)	1
2047	0.00%	0	31	1	30	1	29	(0)	2	0	0	0	(0)	0
2048	0.00%	0	31	1	31	1	30	(0)	2	0	0	0	(0)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(0)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	2
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)						
2019	3.75%	1	0	30	1	(0)	32	31	31
2020	7.22%	2	0	29	2	0	31	29	30
2021	6.68%	2	0	28	3	1	29	28	28
2022	6.18%	2	0	27	4	1	28	26	27
2023	5.71%	2	0	26	5	1	26	25	26
2024	5.29%	2	0	25	6	1	25	24	24
2025	4.89%	1	0	24	7	2	24	22	23
2026	4.52%	1	0	23	8	2	22	21	22
2027	4.46%	1	0	22	9	2	21	20	21
2028	4.46%	1	0	21	10	2	20	19	19
2029	4.46%	1	0	20	11	2	19	18	18
2030	4.46%	1	0	19	13	2	18	16	17
2031	4.46%	1	0	18	14	3	16	15	16
2032	4.46%	1	0	17	15	3	15	14	15
2033	4.46%	1	0	16	16	3	14	13	13
2034	4.46%	1	0	15	17	3	13	12	12
2035	4.46%	1	0	14	18	3	12	10	11
2036	4.46%	1	0	13	19	3	10	9	10
2037	4.46%	1	0	11	20	3	9	8	9
2038	4.46%	1	0	10	21	4	8	7	7
2039	2.23%	1	(0)	9	22	3	7	6	6
2040	0.00%	0	(0)	8	23	3	6	5	6
2041	0.00%	0	(0)	7	24	3	5	5	5
2042	0.00%	0	(0)	6	25	2	5	4	4
2043	0.00%	0	(0)	5	26	2	4	3	4
2044	0.00%	0	(0)	4	27	2	3	3	3
2045	0.00%	0	(0)	3	28	1	3	2	2
2046	0.00%	0	(0)	2	29	1	2	1	2
2047	0.00%	0	(0)	1	30	0	1	1	1
2048	0.00%	0	(0)	(0)	31	0	1	0	0

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

100.00% 878.99

YEAR	NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

20.94

71.10

51.85

(11.93)

950.09

IN SERVICE YEAR	2019
PLANT COSTS	774.4358809
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	29	29	29
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CPI			2
TOTAL	31	30	31

\* Column not specified in workbook

1 INPUT DATA – PART 2  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/KWh)	(5) AVOIDED MARGINAL FUEL COST (C/KWh)	(6)* INCREASED MARGINAL FUEL COST (C/KWh)	(7) REPLACEMENT FUEL COST (C/KWh)	(8) PROGRAM KW EFFECTIVENESS FACTOR	(9) PROGRAM KW EFFECTIVENESS FACTOR
2013	1	1	3.15	8.03	3.16	0.00	1.00	1.00
2014	1	1	3.52	7.47	3.53	0.00	1.00	1.00
2015	1	1	3.59	7.46	3.60	0.00	1.00	1.00
2016	1	1	4.65	10.78	4.67	0.00	1.00	1.00
2017	1	1	4.10	8.78	4.11	0.00	1.00	1.00
2018	1	1	4.70	14.25	4.71	0.00	1.00	1.00
2019	1	1	4.94	10.62	4.95	5.08	1.00	1.00
2020	1	1	5.44	13.60	5.45	5.40	1.00	1.00
2021	1	1	5.81	15.99	5.82	5.78	1.00	1.00
2022	1	1	5.84	12.06	5.85	5.89	1.00	1.00
2023	1	1	6.14	15.03	6.15	6.24	1.00	1.00
2024	1	1	6.47	15.49	6.48	6.56	1.00	1.00
2025	1	1	6.60	13.82	6.61	6.69	1.00	1.00
2026	1	1	6.84	15.93	6.86	6.86	1.00	1.00
2027	1	1	7.02	16.41	7.03	7.05	1.00	1.00
2028	1	1	7.00	14.90	7.02	7.06	1.00	1.00
2029	1	1	7.10	14.65	7.12	7.18	1.00	1.00
2030	1	1	7.20	14.63	7.22	7.24	1.00	1.00
2031	1	1	7.37	14.77	7.39	7.49	1.00	1.00
2032	1	1	7.58	14.56	7.59	7.65	1.00	1.00
2033	1	1	7.87	15.93	7.89	7.99	1.00	1.00
2034	1	1	8.03	15.67	8.05	8.30	1.00	1.00
2035	1	1	8.24	15.63	8.25	8.52	1.00	1.00
2036	1	1	8.46	14.40	8.47	8.66	1.00	1.00
2037	1	1	8.72	15.98	8.74	9.08	1.00	1.00
2038	1	1	9.03	16.16	9.04	9.48	1.00	1.00
2039	1	1	9.29	15.97	9.30	9.89	1.00	1.00
2040	1	1	9.53	15.90	9.54	10.24	1.00	1.00
2041	1	1	9.82	15.77	9.83	10.60	1.00	1.00
2042	1	1	10.18	15.99	10.19	11.04	1.00	1.00
2043	1	1	10.53	16.79	10.54	11.48	1.00	1.00
2044	1	1	10.87	17.01	10.88	11.90	1.00	1.00
2045	1	1	11.33	19.14	11.34	12.44	1.00	1.00
2046	1	1	11.74	19.38	11.75	12.96	1.00	1.00
2047	1	1	12.13	19.85	12.14	13.40	1.00	1.00
2048	1	1	12.55	20.13	12.57	14.01	1.00	1.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA - PART I CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	34.79 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	45,748.06 kW
(3) kW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	157,334.07 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	7.45 %
(11) UTILITY AFUDC RATE .....	6.50 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

YEAR	(2) BEG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PREFERRED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	44	1	0	3	2	1	0	1	0	8	8	8	43
2020	42	1	0	3	1	1	0	1	1	7	7	15	45
2021	40	1	0	3	1	1	0	1	1	7	6	21	46
2022	38	1	0	2	1	1	0	1	0	7	6	26	47
2023	36	1	0	2	1	1	0	1	0	7	5	31	48
2024	35	1	0	2	1	1	0	1	0	6	4	36	49
2025	33	1	0	2	1	1	0	1	0	6	4	40	50
2026	31	1	0	2	1	1	0	1	0	6	4	43	52
2027	29	1	0	2	1	1	0	1	0	6	3	46	53
2028	28	1	0	2	1	1	0	1	0	5	3	49	54
2029	26	1	0	2	1	1	0	1	0	5	3	52	56
2030	24	0	0	2	1	0	0	1	0	5	2	54	57
2031	23	0	0	1	1	0	0	1	0	5	2	56	58
2032	21	0	0	1	1	0	0	1	0	5	2	58	60
2033	19	0	0	1	1	0	0	1	0	4	2	59	61
2034	18	0	0	1	1	0	0	1	0	4	1	61	63
2035	16	0	0	1	0	0	0	1	0	4	1	62	65
2036	15	0	0	1	0	0	0	1	0	4	1	65	66
2037	13	0	0	1	0	0	0	1	0	3	1	64	68
2038	11	0	0	1	0	0	0	1	0	3	1	65	69
2039	10	0	0	1	1	0	0	1	(0)	3	1	65	71
2040	8	0	0	1	1	0	0	1	(1)	3	1	66	73
2041	7	0	0	0	1	0	0	1	(1)	3	1	66	75
2042	6	0	0	0	1	0	0	1	(1)	2	0	67	77
2043	6	0	0	0	1	0	0	1	(1)	2	0	67	79
2044	5	0	0	0	1	0	0	1	(1)	2	0	68	81
2045	4	0	0	0	1	0	0	1	(1)	2	0	68	83
2046	3	0	0	0	1	0	0	1	(1)	2	0	68	85
2047	2	0	0	0	1	0	0	1	(1)	2	0	69	87
2048	1	0	0	0	1	0	0	1	(1)	2	0	69	89

IN SERVICE COST (\$000)	43
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	40%	4.79 %
P/S	0%	0.00 %
C/S	60%	10.50 %

K-FACTOR = CPWFC / IN-SVC COST = 1.58275



1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	2	2	1	1	1	1	0	2	0	0	0	0	(0)
2020	7.22%	3	5	1	3	1	3	1	2	0	0	0	1	0
2021	6.68%	3	8	1	4	1	4	1	2	0	0	0	1	1
2022	6.18%	3	10	1	6	1	5	0	2	0	0	0	0	1
2023	5.71%	2	13	1	7	1	7	0	2	0	0	0	0	2
2024	5.29%	2	15	1	9	1	8	0	2	0	0	0	0	2
2025	4.89%	2	17	1	10	1	10	0	2	0	0	0	0	2
2026	4.52%	2	19	1	12	1	11	0	2	0	0	0	0	2
2027	4.46%	2	21	1	13	1	12	0	2	0	0	0	0	3
2028	4.46%	2	23	1	14	1	14	0	2	0	0	0	0	3
2029	4.46%	2	25	1	16	1	15	0	2	0	0	0	0	3
2030	4.46%	2	26	1	17	1	16	0	2	0	0	0	0	3
2031	4.46%	2	28	1	19	1	18	0	2	0	0	0	0	4
2032	4.46%	2	30	1	20	1	19	0	2	0	0	0	0	4
2033	4.46%	2	32	1	22	1	21	0	2	0	0	0	0	4
2034	4.46%	2	34	1	23	1	22	0	2	0	0	0	0	4
2035	4.46%	2	36	1	25	1	23	0	2	0	0	0	0	4
2036	4.46%	2	38	1	26	1	25	0	2	0	0	0	0	5
2037	4.46%	2	40	1	28	1	26	0	2	0	0	0	0	5
2038	4.46%	2	42	1	29	1	27	0	2	0	0	0	0	5
2039	2.23%	1	43	1	30	1	29	(0)	2	0	0	0	(0)	5
2040	0.00%	0	43	1	32	1	30	(1)	2	0	0	0	(1)	4
2041	0.00%	0	43	1	33	1	32	(1)	2	0	0	0	(1)	4
2042	0.00%	0	43	1	35	1	33	(1)	2	0	0	0	(1)	3
2043	0.00%	0	43	1	36	1	34	(1)	2	0	0	0	(1)	3
2044	0.00%	0	43	1	38	1	36	(1)	2	0	0	0	(1)	2
2045	0.00%	0	43	1	39	1	37	(1)	2	0	0	0	(1)	2
2046	0.00%	0	43	1	41	1	38	(1)	2	0	0	0	(1)	1
2047	0.00%	0	43	1	42	1	40	(1)	2	0	0	0	(1)	1
2048	0.00%	0	43	1	43	1	41	(1)	2	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	2
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	2	0	42	1	(0)	44	42	43
2020	7.22%	3	1	41	3	0	42	40	41
2021	6.68%	5	1	39	4	1	40	38	39
2022	6.18%	3	0	38	6	1	38	36	37
2023	5.71%	2	0	36	7	2	36	35	35
2024	5.29%	2	0	35	9	2	35	33	34
2025	4.89%	2	0	33	10	2	33	31	32
2026	4.52%	2	0	32	12	2	31	29	30
2027	4.46%	2	0	30	13	3	29	28	29
2028	4.46%	2	0	29	14	3	28	26	27
2029	4.46%	2	0	28	16	3	26	24	25
2030	4.46%	2	0	26	17	3	24	23	24
2031	4.46%	2	0	25	19	4	23	21	22
2032	4.46%	2	0	23	20	4	21	19	20
2033	4.46%	2	0	22	22	4	19	18	19
2034	4.46%	2	0	20	23	4	18	16	17
2035	4.46%	2	0	19	25	4	16	15	15
2036	4.46%	2	0	17	26	5	15	13	14
2037	4.46%	2	0	16	28	5	13	11	12
2038	4.46%	2	0	14	29	5	11	10	10
2039	2.23%	1	(0)	13	30	5	10	8	9
2040	0.00%	0	(1)	12	32	4	8	7	8
2041	0.00%	0	(1)	10	33	4	7	6	7
2042	0.00%	0	(1)	9	35	3	6	6	6
2043	0.00%	0	(1)	7	36	3	6	5	5
2044	0.00%	0	(1)	6	38	2	5	4	4
2045	0.00%	0	(1)	4	39	2	4	3	3
2046	0.00%	0	(1)	3	41	1	3	2	2
2047	0.00%	0	(1)	1	42	1	2	1	1
2048	0.00%	0	(1)	0	43	0	1	0	0

\* Column not specified in workbook

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(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

100.00% 878.99

YEAR	NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

20.94

71.10

51.85

(11.93)

950.09

IN SERVICE YEAR	2019
PLANT COSTS	774.4358809
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	40	40	40
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CPI			2
TOTAL	43	41	43

\* Column not specified in workbook

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1 INPUT DATA – PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM KW EFFECTIVENESS FACTOR	(9) PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.15	8.03	3.16	0.00	1.00	1.00
2014	1	1	3.52	7.47	3.53	0.00	1.00	1.00
2015	1	1	3.59	7.46	3.60	0.00	1.00	1.00
2016	1	1	4.65	10.78	4.67	0.00	1.00	1.00
2017	1	1	4.10	8.78	4.11	0.00	1.00	1.00
2018	1	1	4.70	14.25	4.71	0.00	1.00	1.00
2019	1	1	4.94	10.62	4.95	5.08	1.00	1.00
2020	1	1	5.44	13.60	5.45	5.40	1.00	1.00
2021	1	1	5.81	15.99	5.82	5.78	1.00	1.00
2022	1	1	5.84	12.06	5.85	5.89	1.00	1.00
2023	1	1	6.14	13.03	6.15	6.24	1.00	1.00
2024	1	1	6.47	15.49	6.48	6.56	1.00	1.00
2025	1	1	6.60	13.82	6.61	6.69	1.00	1.00
2026	1	1	6.84	15.93	6.86	6.86	1.00	1.00
2027	1	1	7.02	16.41	7.03	7.05	1.00	1.00
2028	1	1	7.00	14.90	7.02	7.06	1.00	1.00
2029	1	1	7.10	14.65	7.12	7.18	1.00	1.00
2030	1	1	7.20	14.63	7.22	7.24	1.00	1.00
2031	1	1	7.37	14.77	7.39	7.49	1.00	1.00
2032	1	1	7.58	14.56	7.59	7.65	1.00	1.00
2033	1	1	7.87	15.93	7.89	7.99	1.00	1.00
2034	1	1	8.03	15.67	8.05	8.30	1.00	1.00
2035	1	1	8.24	15.63	8.25	8.52	1.00	1.00
2036	1	1	8.46	14.40	8.47	8.66	1.00	1.00
2037	1	1	8.72	15.98	8.74	9.08	1.00	1.00
2038	1	1	9.03	16.16	9.04	9.48	1.00	1.00
2039	1	1	9.29	15.97	9.30	9.89	1.00	1.00
2040	1	1	9.53	15.90	9.54	10.24	1.00	1.00
2041	1	1	9.82	15.77	9.83	10.60	1.00	1.00
2042	1	1	10.18	15.99	10.19	11.04	1.00	1.00
2043	1	1	10.53	16.79	10.54	11.48	1.00	1.00
2044	1	1	10.87	17.01	10.88	11.90	1.00	1.00
2045	1	1	11.33	19.14	11.34	12.44	1.00	1.00
2046	1	1	11.74	19.38	11.75	12.96	1.00	1.00
2047	1	1	12.13	19.85	12.14	13.40	1.00	1.00
2048	1	1	12.55	20.13	12.57	14.01	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	318.04 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	418.19674 kW
(3) kW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	2,586,550.16 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	7.45 %
(11) UTILITY AFUDC RATE .....	6.50 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN. TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV REQ  
3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR	DEBT	PREFERRED STOCK	COMMON EQUITY	INCOME TAXES	PROPERTY TAX	PROPERTY INSURANCE	DEPREC.	DEFERRED TAXES	TOTAL FIXED CHARGES	PRESENT WORTH FIXED CHARGES	CUMULATIVE PW FIXED CHARGES	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE
YEAR	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)
2019	402	8	0	25	15	7	0	13	70	70	70	397
2020	388	8	0	24	10	7	0	13	68	63	133	407
2021	369	7	0	23	10	7	0	13	65	56	189	417
2022	351	7	0	22	10	6	0	13	63	51	240	428
2023	333	6	0	21	10	6	0	13	60	45	285	439
2024	316	6	0	20	10	6	0	13	58	41	325	450
2025	300	6	0	19	10	6	0	13	56	36	362	461
2026	284	5	0	18	10	5	0	13	54	32	394	472
2027	269	5	0	17	9	5	0	13	52	29	423	484
2028	254	5	0	16	9	5	0	13	50	26	449	496
2029	238	5	0	15	8	5	0	13	47	23	472	509
2030	223	4	0	14	7	4	0	13	45	21	495	521
2031	208	4	0	13	7	4	0	13	43	18	511	534
2032	193	4	0	12	6	4	0	13	41	16	527	548
2033	178	3	0	11	6	4	0	13	39	14	542	561
2034	163	3	0	10	5	3	0	13	37	13	554	575
2035	148	3	0	9	4	3	0	13	35	11	565	590
2036	133	3	0	8	4	3	0	13	33	10	575	605
2037	118	2	0	7	3	3	0	13	31	8	584	620
2038	102	2	0	6	3	2	0	13	29	7	591	635
2039	87	2	0	5	5	2	0	13	(1)	27	6	597
2040	76	1	0	5	8	2	0	13	(5)	25	6	603
2041	67	1	0	4	8	2	0	13	(5)	24	5	608
2042	59	1	0	4	8	1	0	13	(5)	23	4	612
2043	50	1	0	3	7	1	0	13	(5)	21	4	616
2044	42	1	0	3	7	1	0	13	(5)	20	3	619
2045	34	1	0	2	7	1	0	13	(5)	19	3	622
2046	25	0	0	2	6	0	0	13	(5)	18	3	625
2047	17	0	0	1	6	0	0	13	(5)	16	2	627
2048	8	0	0	1	6	0	0	13	(5)	15	2	629

IN SERVICE COST (\$000)	397
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	40%	4.79	%
P/S	0%	0.00	%
C/S	60%	10.50	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58273

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	15	15	13	13	13	13	1	21	0	0	0	1	(4)
2020	7.22%	28	43	13	26	13	25	6	21	0	0	0	6	2
2021	6.68%	26	69	13	40	13	38	5	21	0	0	0	5	7
2022	6.18%	24	93	13	53	13	50	4	21	0	0	0	4	11
2023	5.71%	22	115	13	66	13	63	4	21	0	0	0	4	15
2024	5.29%	21	136	13	79	13	75	3	21	0	0	0	3	18
2025	4.89%	19	155	13	93	13	88	3	21	0	0	0	3	21
2026	4.52%	18	172	13	106	13	100	2	21	0	0	0	2	23
2027	4.46%	17	190	13	119	13	113	2	21	0	0	0	2	25
2028	4.46%	17	207	13	132	13	125	2	21	0	0	0	2	26
2029	4.46%	17	224	13	146	13	138	2	21	0	0	0	2	28
2030	4.46%	17	242	13	159	13	151	2	21	0	0	0	2	30
2031	4.46%	17	259	13	172	13	163	2	21	0	0	0	2	32
2032	4.46%	17	276	13	185	13	176	2	21	0	0	0	2	34
2033	4.46%	17	294	13	199	13	188	2	21	0	0	0	2	36
2034	4.46%	17	311	13	212	13	201	2	21	0	0	0	2	38
2035	4.46%	17	329	13	225	13	213	2	21	0	0	0	2	39
2036	4.46%	17	346	13	238	13	226	2	21	0	0	0	2	41
2037	4.46%	17	363	13	252	13	238	2	21	0	0	0	2	43
2038	4.46%	17	381	13	265	13	251	2	21	0	0	0	2	45
2039	2.23%	9	389	13	278	13	263	(1)	21	0	0	0	(1)	44
2040	0.00%	0	389	13	291	13	276	(5)	21	0	0	0	(5)	39
2041	0.00%	0	389	13	305	13	289	(5)	21	0	0	0	(5)	34
2042	0.00%	0	389	13	318	13	301	(5)	21	0	0	0	(5)	29
2043	0.00%	0	389	13	331	13	314	(5)	21	0	0	0	(5)	24
2044	0.00%	0	389	13	344	13	326	(5)	21	0	0	0	(5)	19
2045	0.00%	0	389	13	358	13	339	(5)	21	0	0	0	(5)	15
2046	0.00%	0	389	13	371	13	351	(5)	21	0	0	0	(5)	10
2047	0.00%	0	389	13	384	13	364	(5)	21	0	0	0	(5)	5
2048	0.00%	0	389	13	397	13	376	(5)	21	0	0	0	(5)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(5)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	21
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
2019	3.75%	15	1	384	13	(4)	402	388	395
2020	7.22%	28	6	371	26	2	388	369	379
2021	6.68%	26	5	358	40	7	369	351	360
2022	6.18%	24	4	344	53	11	351	333	342
2023	5.71%	22	4	331	66	15	333	316	324
2024	5.29%	21	3	318	79	18	316	300	308
2025	4.89%	19	3	305	93	21	300	284	292
2026	4.52%	18	2	291	106	23	284	269	276
2027	4.46%	17	2	278	119	25	269	254	261
2028	4.46%	17	2	265	132	26	254	238	246
2029	4.46%	17	2	252	146	28	238	223	231
2030	4.46%	17	2	238	159	30	223	208	216
2031	4.46%	17	2	225	172	32	208	193	201
2032	4.46%	17	2	212	185	34	193	178	186
2033	4.46%	17	2	199	199	36	178	163	170
2034	4.46%	17	2	185	212	38	163	148	155
2035	4.46%	17	2	172	225	39	148	133	140
2036	4.46%	17	2	159	238	41	133	118	125
2037	4.46%	17	2	146	252	43	118	102	110
2038	4.46%	17	2	132	265	45	102	87	95
2039	2.23%	9	(1)	119	278	44	87	76	82
2040	0.00%	0	(5)	106	291	39	76	67	71
2041	0.00%	0	(5)	93	305	34	67	59	63
2042	0.00%	0	(5)	79	318	29	59	50	55
2043	0.00%	0	(5)	66	331	24	50	42	46
2044	0.00%	0	(5)	53	344	19	42	34	38
2045	0.00%	0	(5)	40	358	15	34	25	29
2046	0.00%	0	(5)	26	371	10	25	17	21
2047	0.00%	0	(5)	13	384	5	17	8	13
2048	0.00%	0	(5)	0	397	0	8	0	4

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

100.00%      878.99

YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

20.94

71.10

51.85

(11.93)

950.09

IN SERVICE YEAR	2019
PLANT COSTS	774,435,880.9
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	368	368	368
EQUITY AFUDC	21		
DEBT AFUDC	9	9	
CPI			22
TOTAL	397	376	389

\* Column not specified in workbook



1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ████████████████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE SYSTEM PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.15	9.71	3.15	0.00	1.00	1.00
2014	1	1	3.52	7.72	3.52	0.00	1.00	1.00
2015	1	1	3.59	7.72	3.59	0.00	1.00	1.00
2016	1	1	4.65	11.27	4.65	0.00	1.00	1.00
2017	1	1	4.10	9.69	4.10	0.00	1.00	1.00
2018	1	1	4.70	19.27	4.70	0.00	1.00	1.00
2019	1	1	4.94	11.56	4.94	5.08	1.00	1.00
2020	1	1	5.44	16.97	5.44	5.40	1.00	1.00
2021	1	1	5.81	21.20	5.81	5.78	1.00	1.00
2022	1	1	5.84	12.95	5.84	5.89	1.00	1.00
2023	1	1	6.14	14.42	6.14	6.24	1.00	1.00
2024	1	1	6.47	18.53	6.47	6.56	1.00	1.00
2025	1	1	6.60	14.73	6.60	6.69	1.00	1.00
2026	1	1	6.84	18.48	6.84	6.86	1.00	1.00
2027	1	1	7.02	19.05	7.02	7.05	1.00	1.00
2028	1	1	7.00	16.05	7.00	7.06	1.00	1.00
2029	1	1	7.10	15.53	7.10	7.18	1.00	1.00
2030	1	1	7.20	15.86	7.20	7.24	1.00	1.00
2031	1	1	7.37	16.17	7.37	7.49	1.00	1.00
2032	1	1	7.58	16.52	7.58	7.65	1.00	1.00
2033	1	1	7.87	17.54	7.87	7.99	1.00	1.00
2034	1	1	8.03	17.54	8.03	8.30	1.00	1.00
2035	1	1	8.24	18.42	8.24	8.52	1.00	1.00
2036	1	1	8.46	17.22	8.46	8.66	1.00	1.00
2037	1	1	8.72	18.62	8.72	9.08	1.00	1.00
2038	1	1	9.03	19.10	9.03	9.48	1.00	1.00
2039	1	1	9.29	19.27	9.29	9.89	1.00	1.00
2040	1	1	9.53	18.86	9.53	10.24	1.00	1.00
2041	1	1	9.82	18.31	9.82	10.60	1.00	1.00
2042	1	1	10.18	18.45	10.18	11.04	1.00	1.00
2043	1	1	10.53	19.31	10.53	11.48	1.00	1.00
2044	1	1	10.87	19.67	10.87	11.90	1.00	1.00
2045	1	1	11.33	22.83	11.33	12.44	1.00	1.00
2046	1	1	11.74	23.03	11.74	12.96	1.00	1.00
2047	1	1	12.13	23.41	12.13	13.40	1.00	1.00
2048	1	1	12.55	23.46	12.55	14.01	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.













1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM/METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER KW REDUCTION AT METER .....	80.30 kW
(2) GENERATOR KW REDUCTION PER CUSTOMER .....	107.26 kW
(3) KW LINE LOSS PERCENTAGE .....	8.66 %
(4) GENERATOR KWH REDUCTION PER CUSTOMER .....	1,035,027.23 kWh
(5) KWH LINE LOSS PERCENTAGE .....	6.90 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER KWH INCREASE AT METER .....	0.00 kWh

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	35 YEARS
(2) GENERATOR ECONOMIC LIFE .....	25 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.70738
(5) K FACTOR FOR T & D .....	1.63254

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	8.89 %
(11) UTILITY AFUDC RATE .....	8.48 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2009
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2010-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	725.39 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	185.52 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	20.64 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	97.66 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	2.82 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	1.01 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.106 CENTS\$/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	0% ** (in-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	\$ 23 CENTS PER kWh** (in-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	4.70 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON-FUEL COST IN CUSTOMER BILL .....	0.000 CENTS\$/kWh
(2) NON-FUEL COST ESCALATION RATE .....	0.00 %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	0.000 \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	0.00 %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2





1 CALCULATION OF GENK-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
REG-YEAR	RATE BASE	DEBT	PREFERRED STOCK	COMMON EQUITY	INCOME TAXES	PROPERTY TAX	PROPERTY INSURANCE	DEPREC.	DEFERRED TAXES	TOTAL FIXED CHARGES	PRESENT WORTH FIXED CHARGES	CUMULATIVE PW FIXED CHARGES	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE
YEAR	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)
2019	117	4	0	8	5	2	1	5	0	24	24	24	114
2020	113	3	0	8	4	2	1	5	1	24	22	46	117
2021	106	3	0	7	4	2	1	5	1	23	19	65	120
2022	101	3	0	7	4	2	1	5	1	22	17	82	123
2023	95	3	0	7	4	2	1	5	1	21	15	97	126
2024	90	3	0	6	4	2	1	5	1	20	13	110	129
2025	84	3	0	6	3	1	1	5	0	19	12	122	132
2026	79	2	0	6	3	1	1	5	0	19	10	132	136
2027	74	2	0	5	3	1	1	5	0	18	9	141	139
2028	69	2	0	5	3	1	1	5	0	17	8	149	143
2029	65	2	0	5	3	1	1	5	0	16	7	156	146
2030	60	2	0	4	3	1	1	5	0	15	6	162	150
2031	55	2	0	4	2	1	1	5	0	15	5	167	154
2032	50	2	0	3	2	1	1	5	0	14	5	172	157
2033	45	1	0	3	2	1	1	5	0	13	4	176	161
2034	40	1	0	3	2	1	1	5	0	12	3	180	165
2035	35	1	0	2	2	1	1	5	0	12	3	182	170
2036	30	1	0	2	1	1	1	5	0	11	3	185	174
2037	26	1	0	2	1	0	1	5	0	10	2	187	178
2038	21	1	0	1	1	0	1	5	0	9	2	189	183
2039	16	0	0	1	2	0	1	5	(1)	9	2	191	187
2040	12	0	0	1	2	0	1	5	(2)	8	1	192	192
2041	9	0	0	1	2	0	1	5	(2)	7	1	193	197
2042	6	0	0	0	2	0	1	5	(2)	7	1	194	201
2043	3	0	0	0	2	(0)	1	5	(2)	7	1	195	207

IN SERVICE COST (\$000)	114
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	25
EFFEC. TAX RATE	38.575
DISCOUNT RATE	8.9%
PROPERTY TAX	1.80%
PROPERTY INSURANCE	0.51%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST
DEBT	44%	7.03 %
P/S	0%	0.00 %
C/S	56%	12.50 %

K-FACTOR = CPWEC / IN-SVC COST = 1.70/38

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS LLIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	4	4	5	5	4	4	0	11	0	0	0	0	(3)
2020	7.22%	8	12	5	9	4	8	1	11	0	0	0	1	(1)
2021	6.08%	7	20	5	14	4	12	1	11	0	0	0	1	(0)
2022	6.18%	7	26	5	18	4	17	1	11	0	0	0	1	1
2023	5.71%	6	33	5	23	4	21	1	11	0	0	0	1	2
2024	5.29%	6	39	5	27	4	25	1	11	0	0	0	1	2
2025	4.89%	5	44	5	32	4	29	0	11	0	0	0	0	3
2026	4.52%	5	49	5	37	4	33	0	11	0	0	0	0	3
2027	4.46%	5	54	5	41	4	37	0	11	0	0	0	0	4
2028	4.46%	5	59	5	46	4	41	0	11	0	0	0	0	4
2029	4.46%	5	64	5	50	4	46	0	11	0	0	0	0	4
2030	4.46%	5	69	5	55	4	50	0	11	0	0	0	0	5
2031	4.46%	5	74	5	59	4	54	0	11	0	0	0	0	5
2032	4.46%	5	79	5	64	4	58	0	11	0	0	0	0	5
2033	4.46%	5	84	5	69	4	62	0	11	0	0	0	0	5
2034	4.46%	5	89	5	73	4	66	0	11	0	0	0	0	6
2035	4.46%	5	94	5	78	4	70	0	11	0	0	0	0	6
2036	4.46%	5	99	5	82	4	75	0	11	0	0	0	0	6
2037	4.46%	5	104	5	87	4	79	0	11	0	0	0	0	7
2038	4.46%	5	109	5	91	4	83	0	11	0	0	0	0	7
2039	2.23%	2	111	5	96	4	87	(1)	11	0	0	0	(1)	6
2040	0.00%	0	111	5	100	4	91	(2)	11	0	0	0	(2)	5
2041	0.00%	0	111	5	105	4	95	(2)	11	0	0	0	(2)	3
2042	0.00%	0	111	5	110	4	99	(2)	11	0	0	0	(2)	2
2043	0.00%	0	111	5	114	4	104	(2)	11	0	0	0	(2)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2029
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(3)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	11
BOOK DEPR RATE - 1/USEFUL LIFE	4.00%

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM/METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1) YEAR	(2) TAX DEPRECIATION SCHEDULE	(3) TAX DEPRECIATION \$(000)	(4) DEFERRED TAX \$(000)	(5) END OF YEAR NET PLANT IN SERVICE \$(000)	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
2019	5.75%	4	0	110	5	(3)	117	113	115
2020	7.22%	8	1	105	9	(1)	113	106	109
2021	6.68%	7	1	100	14	(0)	106	101	104
2022	6.18%	7	1	96	18	1	101	95	98
2023	5.71%	6	1	91	23	2	95	90	92
2024	5.29%	6	1	87	27	2	90	84	87
2025	4.89%	5	0	82	32	3	84	79	82
2026	4.52%	5	0	78	37	3	79	74	77
2027	4.46%	5	0	75	41	4	74	69	72
2028	4.46%	5	0	69	46	4	69	65	67
2029	4.46%	5	0	64	50	4	65	60	62
2030	4.46%	5	0	59	55	5	60	55	57
2031	4.46%	5	0	55	59	5	55	50	52
2032	4.46%	5	0	50	64	5	50	45	48
2033	4.46%	5	0	46	69	5	45	40	43
2034	4.46%	5	0	41	73	6	40	35	38
2035	4.46%	5	0	37	78	6	35	30	33
2036	4.46%	5	0	32	82	6	30	26	28
2037	4.46%	5	0	27	87	7	26	21	23
2038	4.46%	5	0	23	91	7	21	16	18
2039	2.23%	2	(1)	18	96	6	16	12	14
2040	0.00%	0	(2)	14	100	5	12	9	10
2041	0.00%	0	(2)	9	105	3	9	6	7
2042	0.00%	0	(2)	5	110	2	6	3	4
2043	0.00%	0	(2)	(0)	114	0	3	0	1

\* Column not specified in workbook

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(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2009	-10	0.00%	1.000	0.00%	0.00	0.00
2010	-9	3.00%	1.030	0.00%	0.00	0.00
2011	-8	3.00%	1.061	0.00%	0.00	0.00
2012	-7	3.00%	1.093	0.00%	0.00	0.00
2013	-6	3.00%	1.126	0.15%	1.24	0.62
2014	-5	3.00%	1.159	1.50%	15.99	9.24
2015	-4	3.00%	1.194	4.57%	39.61	37.03
2016	-3	3.00%	1.230	37.20%	331.87	222.77
2017	-2	3.00%	1.267	45.74%	420.27	598.84
2018	-1	3.00%	1.305	10.44%	98.79	858.38

100.00% 907.77

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2009	-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	-8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	-6	0.62	0.02	0.02	0.05	0.05	0.04	0.04	(0.01)	(0.01)	1.29	1.29
2014	-5	9.29	0.29	0.29	0.79	0.84	0.65	0.70	(0.14)	(0.15)	16.78	18.07
2015	-4	37.87	1.18	1.49	3.22	4.06	2.65	3.35	(0.57)	(0.72)	42.83	60.90
2016	-3	226.84	7.07	8.56	19.29	23.36	15.90	19.25	(3.41)	(4.13)	351.16	412.06
2017	-2	622.20	19.46	28.01	53.10	76.45	43.47	62.72	(9.26)	(13.39)	473.37	885.43
2018	-1	934.83	29.46	57.47	80.39	156.84	64.78	127.50	(13.65)	(27.02)	179.18	1,064.61

57.47

156.84

127.50

(27.02)

1,064.61

IN SERVICE YEAR	2018
PLANT COSTS	725.3898055
AFUDC RATE	8.48%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	97	97	97
EQUITY AFUDC	11		
DEBT AFUDC	6	6	
CPI			14
TOTAL	114	104	111

\* Column not specified in workbook

















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER kW REDUCTION AT METER .....	33.05 kW
(2) GENERATOR kW REDUCTION PER CUSTOMER .....	43,45612 kW
(3) kW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	140,404.74 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.45 %
* (11) UTILITY AFUDC RATE .....	6.50 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS\$/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS\$/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	42	1	0	3	2	1	0	1	0	7	7	41
2020	40	1	0	3	1	1	0	1	1	7	7	42
2021	38	1	0	2	1	1	0	1	1	7	6	43
2022	36	1	0	2	1	1	0	1	0	7	5	44
2023	35	1	0	2	1	1	0	1	0	6	5	46
2024	33	1	0	2	1	1	0	1	0	6	4	47
2025	31	1	0	2	1	1	0	1	0	6	4	48
2026	29	1	0	2	1	1	0	1	0	6	3	49
2027	28	1	0	2	1	1	0	1	0	5	3	50
2028	26	1	0	2	1	1	0	1	0	5	3	52
2029	25	0	0	2	1	0	0	1	0	5	2	53
2030	23	0	0	1	1	0	0	1	0	5	2	54
2031	22	0	0	1	1	0	0	1	0	5	2	56
2032	20	0	0	1	1	0	0	1	0	4	2	57
2033	18	0	0	1	1	0	0	1	0	4	1	58
2034	17	0	0	1	1	0	0	1	0	4	1	60
2035	15	0	0	1	0	0	0	1	0	4	1	61
2036	14	0	0	1	0	0	0	1	0	3	1	63
2037	12	0	0	1	0	0	0	1	0	3	1	64
2038	11	0	0	1	0	0	0	1	0	3	1	66
2039	9	0	0	1	1	0	0	1	(0)	3	1	68
2040	8	0	0	0	1	0	0	1	(1)	3	1	69
2041	7	0	0	0	1	0	0	1	(1)	2	1	71
2042	6	0	0	0	1	0	0	1	(1)	2	0	73
2043	5	0	0	0	1	0	0	1	(1)	2	0	75
2044	4	0	0	0	1	0	0	1	(1)	2	0	77
2045	3	0	0	0	1	0	0	1	(1)	2	0	78
2046	3	0	0	0	1	0	0	1	(1)	2	0	80
2047	2	0	0	0	1	0	0	1	(1)	2	0	82
2048	1	0	0	0	1	0	0	1	(1)	2	0	84

IN SERVICE COST (\$000)	41
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.575
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	40%	4.79 %
P/S	0%	0.00 %
C/S	60%	10.50 %

K-FACTOR = CPWFC / IN-SVC COST = 1.58273

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	2	2	1	1	1	1	0	2	0	0	0	0	(0)
2020	7.22%	3	4	1	3	1	3	1	2	0	0	0	1	0
2021	6.68%	3	7	1	4	1	4	1	2	0	0	0	1	1
2022	6.18%	2	10	1	6	1	5	0	2	0	0	0	0	1
2023	5.71%	2	12	1	7	1	7	0	2	0	0	0	0	2
2024	5.29%	2	14	1	8	1	8	0	2	0	0	0	0	2
2025	4.89%	2	16	1	10	1	9	0	2	0	0	0	0	2
2026	4.52%	2	18	1	11	1	10	0	2	0	0	0	0	2
2027	4.46%	2	20	1	12	1	12	0	2	0	0	0	0	3
2028	4.46%	2	22	1	14	1	13	0	2	0	0	0	0	3
2029	4.46%	2	23	1	15	1	14	0	2	0	0	0	0	3
2030	4.46%	2	25	1	17	1	16	0	2	0	0	0	0	3
2031	4.46%	2	27	1	18	1	17	0	2	0	0	0	0	3
2032	4.46%	2	29	1	19	1	18	0	2	0	0	0	0	4
2033	4.46%	2	31	1	21	1	20	0	2	0	0	0	0	4
2034	4.46%	2	32	1	22	1	21	0	2	0	0	0	0	4
2035	4.46%	2	34	1	23	1	22	0	2	0	0	0	0	4
2036	4.46%	2	36	1	25	1	23	0	2	0	0	0	0	4
2037	4.46%	2	38	1	26	1	25	0	2	0	0	0	0	4
2038	4.46%	2	40	1	28	1	26	0	2	0	0	0	0	5
2039	2.23%	1	40	1	29	1	27	(0)	2	0	0	0	(0)	5
2040	0.00%	0	40	1	30	1	29	(1)	2	0	0	0	(1)	4
2041	0.00%	0	40	1	32	1	30	(1)	2	0	0	0	(1)	4
2042	0.00%	0	40	1	33	1	31	(1)	2	0	0	0	(1)	3
2043	0.00%	0	40	1	34	1	33	(1)	2	0	0	0	(1)	3
2044	0.00%	0	40	1	36	1	34	(1)	2	0	0	0	(1)	2
2045	0.00%	0	40	1	37	1	35	(1)	2	0	0	0	(1)	2
2046	0.00%	0	40	1	39	1	37	(1)	2	0	0	0	(1)	1
2047	0.00%	0	40	1	40	1	38	(1)	2	0	0	0	(1)	1
2048	0.00%	0	40	1	41	1	39	(1)	2	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	2
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%



1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME ██████████

(1) YEAR	(2) TAX DEPRECIATION SCHEDULE	(3) TAX DEPRECIATION \$(000)	(4) DEFERRED TAX \$(000)	(5) END OF YEAR NET PLANT IN SERVICE \$(000)	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
2019	3.75%	2	0	40	1	(0)	42	40	41
2020	7.22%	3	1	39	3	0	40	38	39
2021	6.68%	3	1	37	4	1	38	36	37
2022	6.18%	2	0	36	6	1	36	35	36
2023	5.71%	2	0	34	7	2	35	33	34
2024	5.29%	2	0	33	8	2	33	31	32
2025	4.89%	2	0	32	10	2	31	29	30
2026	4.52%	2	0	30	11	2	29	28	29
2027	4.46%	2	0	29	12	3	28	26	27
2028	4.46%	2	0	28	14	3	26	25	26
2029	4.46%	2	0	26	15	3	25	23	24
2030	4.46%	2	0	25	17	3	23	22	22
2031	4.46%	2	0	23	18	3	22	20	21
2032	4.46%	2	0	22	19	4	20	18	19
2033	4.46%	2	0	21	21	4	18	17	18
2034	4.46%	2	0	19	22	4	17	15	16
2035	4.46%	2	0	18	23	4	15	14	15
2036	4.46%	2	0	17	25	4	14	12	13
2037	4.46%	2	0	15	26	4	12	11	11
2038	4.46%	2	0	14	28	5	11	9	10
2039	2.23%	1	(0)	12	29	5	9	8	8
2040	0.00%	0	(1)	11	30	4	8	7	7
2041	0.00%	0	(1)	10	32	4	7	6	7
2042	0.00%	0	(1)	8	33	3	6	5	6
2043	0.00%	0	(1)	7	34	3	5	4	5
2044	0.00%	0	(1)	6	36	2	4	3	4
2045	0.00%	0	(1)	4	37	2	3	3	3
2046	0.00%	0	(1)	3	39	1	3	2	2
2047	0.00%	0	(1)	1	40	1	2	1	1
2048	0.00%	0	(1)	0	41	0	1	0	0

\* Column not specified in workbook

page 5

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-5	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

100.00% 878.99

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	733.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

20.94

71.10

51.85

(11.93)

950.09

IN SERVICE YEAR	2019
PLANT COSTS	774,435,880.9
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	38	38	38
EQUITY AFUDC	2		
DEBT AFUDC	1	1	
CPI			2
TOTAL	41	39	40

\* Column not specified in workbook

1 INPUT DATA - PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/kWh)	(5) AVOIDED MARGINAL FUEL COST (C/kWh)	(6)* INCREASED MARGINAL FUEL COST (C/kWh)	(7) REPLACEMENT FUEL COST (C/kWh)	(8) PROGRAM &W EFFECTIVENESS FACTOR	(9) PROGRAM &W EFFECTIVENESS FACTOR
2013	1	1	3.15	8.03	3.16	0.00	1.00	1.00
2014	1	1	3.52	7.47	3.53	0.00	1.00	1.00
2015	1	1	3.59	7.46	3.60	0.00	1.00	1.00
2016	1	1	4.65	10.78	4.67	0.00	1.00	1.00
2017	1	1	4.10	8.78	4.11	0.00	1.00	1.00
2018	1	1	4.70	14.25	4.71	0.00	1.00	1.00
2019	1	1	4.94	10.62	4.95	5.08	1.00	1.00
2020	1	1	5.44	13.60	5.45	5.40	1.00	1.00
2021	1	1	5.81	15.99	5.82	5.78	1.00	1.00
2022	1	1	5.84	12.06	5.85	5.89	1.00	1.00
2023	1	1	6.14	13.03	6.15	6.24	1.00	1.00
2024	1	1	6.47	15.49	6.48	6.56	1.00	1.00
2025	1	1	6.60	13.82	6.61	6.69	1.00	1.00
2026	1	1	6.84	15.93	6.86	6.86	1.00	1.00
2027	1	1	7.02	16.41	7.03	7.05	1.00	1.00
2028	1	1	7.00	14.90	7.02	7.06	1.00	1.00
2029	1	1	7.10	14.65	7.12	7.18	1.00	1.00
2030	1	1	7.20	14.63	7.22	7.24	1.00	1.00
2031	1	1	7.37	14.77	7.39	7.49	1.00	1.00
2032	1	1	7.58	14.56	7.59	7.65	1.00	1.00
2033	1	1	7.87	15.93	7.89	7.99	1.00	1.00
2034	1	1	8.03	15.67	8.05	8.30	1.00	1.00
2035	1	1	8.24	15.63	8.25	8.52	1.00	1.00
2036	1	1	8.46	14.40	8.47	8.66	1.00	1.00
2037	1	1	8.72	15.98	8.74	9.08	1.00	1.00
2038	1	1	9.03	16.16	9.04	9.48	1.00	1.00
2039	1	1	9.29	15.97	9.30	9.89	1.00	1.00
2040	1	1	9.53	15.90	9.54	10.24	1.00	1.00
2041	1	1	9.82	15.77	9.83	10.60	1.00	1.00
2042	1	1	10.18	15.99	10.19	11.04	1.00	1.00
2043	1	1	10.53	16.79	10.54	11.48	1.00	1.00
2044	1	1	10.87	17.01	10.88	11.90	1.00	1.00
2045	1	1	11.33	19.14	11.34	12.44	1.00	1.00
2046	1	1	11.74	19.38	11.75	12.96	1.00	1.00
2047	1	1	12.13	19.85	12.14	13.40	1.00	1.00
2048	1	1	12.55	20.13	12.57	14.01	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA -- PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER KW REDUCTION AT METER .....	299.04 kW
(2) GENERATOR KW REDUCTION PER CUSTOMER .....	393,21289 kW
(3) KW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR KWh REDUCTION PER CUSTOMER .....	1,189,861.29 kWh
(5) KWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER KWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.45 %
* (11) UTILITY AFUDC RATE .....	6.50 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %



1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM/METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR	RATE BASE	DEBT	PREFERRED	COMMON	INCOME	PROPERTY	PROPERTY	DEFERRED	TOTAL	PRESENT	CUMULATIVE	REPLACEMENT
YEAR	\$(000)	\$(000)	STOCK	EQUITY	TAXES	TAX	INSURANCE	TAXES	FIXED	WORTH	PW FIXED	COST BASIS
			\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	CHARGES	\$(000)	CHARGES	FOR
												PROPERTY INSURANCE
												\$(000)
2019	378	7	0	24	15	7	0	12	66	66	66	374
2020	365	7	0	23	9	6	0	12	64	59	125	383
2021	347	7	0	22	9	6	0	12	61	53	178	392
2022	330	6	0	21	9	6	0	12	59	48	225	402
2023	313	6	0	20	9	6	0	12	57	43	268	412
2024	297	6	0	19	9	5	0	12	55	38	306	423
2025	282	5	0	18	9	5	0	12	52	34	340	433
2026	267	5	0	17	9	5	0	12	50	31	371	444
2027	253	5	0	16	9	5	0	12	48	27	398	455
2028	238	5	0	15	8	5	0	12	47	24	422	467
2029	224	4	0	14	7	4	0	12	45	22	444	478
2030	210	4	0	13	7	4	0	12	43	19	463	490
2031	196	4	0	12	6	4	0	12	41	17	481	502
2032	182	4	0	11	6	4	0	12	39	15	496	515
2033	167	3	0	10	5	3	0	12	37	13	509	528
2034	153	3	0	10	5	3	0	12	35	12	521	541
2035	139	3	0	9	4	3	0	12	33	10	532	555
2036	125	2	0	8	4	3	0	12	31	9	541	568
2037	111	2	0	7	3	2	0	12	29	8	549	583
2038	96	2	0	6	2	2	0	12	27	7	556	597
2039	82	2	0	5	2	2	0	12	(1)	6	562	612
2040	71	1	0	4	2	2	0	12	(5)	5	567	627
2041	63	1	0	4	2	2	0	12	(5)	5	572	643
2042	55	1	0	3	2	1	0	12	(5)	4	576	659
2043	47	1	0	3	2	1	0	12	(5)	4	579	676
2044	40	1	0	2	2	1	0	12	(5)	3	582	693
2045	32	1	0	2	2	1	0	12	(5)	3	585	710
2046	24	0	0	1	2	0	0	12	(5)	2	587	728
2047	16	0	0	1	2	0	0	12	(5)	2	590	746
2048	8	0	0	0	2	0	0	12	(5)	2	591	765

IN SERVICE COST	(\$000)	374
IN SERVICE YEAR		2019
BOOK LIFE (YRS)		30
EFPEC. TAX RATE		38.57%
DISCOUNT RATE		7.4%
PROPERTY TAX		1.82%
PROPERTY INSURANCE		0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	40%	4.79%
P/S	0%	0.00%
C/S	60%	10.50%

K-FACTOR =  $CPWFC / IN-SVC COST = 1.58273$

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	14	14	12	12	12	12	1	20	0	0	0	1	(4)
2020	7.22%	26	40	12	25	12	24	6	20	0	0	0	6	2
2021	6.68%	24	65	12	37	12	35	5	20	0	0	0	5	7
2022	6.18%	23	87	12	50	12	47	4	20	0	0	0	4	11
2023	5.71%	21	108	12	62	12	59	4	20	0	0	0	4	14
2024	5.29%	19	127	12	75	12	71	3	20	0	0	0	3	17
2025	4.89%	18	145	12	87	12	83	2	20	0	0	0	2	20
2026	4.52%	17	162	12	100	12	94	2	20	0	0	0	2	21
2027	4.46%	16	178	12	112	12	106	2	20	0	0	0	2	23
2028	4.46%	16	195	12	125	12	118	2	20	0	0	0	2	25
2029	4.46%	16	211	12	137	12	130	2	20	0	0	0	2	27
2030	4.46%	16	227	12	149	12	142	2	20	0	0	0	2	28
2031	4.46%	16	244	12	162	12	153	2	20	0	0	0	2	30
2032	4.46%	16	260	12	174	12	165	2	20	0	0	0	2	32
2033	4.46%	16	276	12	187	12	177	2	20	0	0	0	2	34
2034	4.46%	16	293	12	199	12	189	2	20	0	0	0	2	35
2035	4.46%	16	309	12	212	12	201	2	20	0	0	0	2	37
2036	4.46%	16	325	12	224	12	212	2	20	0	0	0	2	39
2037	4.46%	16	342	12	237	12	224	2	20	0	0	0	2	41
2038	4.46%	16	358	12	249	12	236	2	20	0	0	0	2	42
2039	2.23%	8	366	12	262	12	248	(1)	20	0	0	0	(1)	41
2040	0.00%	0	366	12	274	12	259	(5)	20	0	0	0	(5)	36
2041	0.00%	0	366	12	286	12	271	(5)	20	0	0	0	(5)	32
2042	0.00%	0	366	12	299	12	283	(5)	20	0	0	0	(5)	27
2043	0.00%	0	366	12	311	12	295	(5)	20	0	0	0	(5)	23
2044	0.00%	0	366	12	324	12	307	(5)	20	0	0	0	(5)	18
2045	0.00%	0	366	12	336	12	318	(5)	20	0	0	0	(5)	14
2046	0.00%	0	366	12	349	12	330	(5)	20	0	0	0	(5)	9
2047	0.00%	0	366	12	361	12	342	(5)	20	0	0	0	(5)	5
2048	0.00%	0	366	12	374	12	354	(5)	20	0	0	0	(5)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(5)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	20
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1) YEAR	(2) TAX DEPRECIATION SCHEDULE	(3) TAX DEPRECIATION \$(000)	(4) DEFERRED TAX \$(000)	(5) END OF YEAR NET PLANT IN SERVICE \$(000)	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
2019	3.75%	14	1	361	12	(4)	378	365	372
2020	7.22%	26	6	349	25	2	365	347	356
2021	6.68%	24	5	336	37	7	347	330	338
2022	6.18%	23	4	324	50	11	330	313	321
2023	5.71%	21	4	311	62	14	313	297	305
2024	5.29%	19	3	299	75	17	297	282	289
2025	4.89%	18	2	286	87	20	282	267	274
2026	4.52%	17	2	274	100	21	267	253	260
2027	4.46%	16	2	262	112	23	253	238	245
2028	4.46%	16	2	249	125	25	238	224	231
2029	4.46%	16	2	237	137	27	224	210	217
2030	4.46%	16	2	224	149	28	210	196	203
2031	4.46%	16	2	212	162	30	196	182	189
2032	4.46%	16	2	199	174	32	182	167	174
2033	4.46%	16	2	187	187	34	167	153	160
2034	4.46%	16	2	174	199	35	153	139	146
2035	4.46%	16	2	162	212	37	139	125	132
2036	4.46%	16	2	149	224	39	125	111	118
2037	4.46%	16	2	137	237	41	111	96	103
2038	4.46%	16	2	125	249	42	96	82	89
2039	2.23%	8	(1)	112	262	41	82	71	77
2040	0.00%	0	(5)	100	274	36	71	63	67
2041	0.00%	0	(5)	87	286	32	63	55	59
2042	0.00%	0	(5)	75	299	27	55	47	51
2043	0.00%	0	(5)	62	311	23	47	40	43
2044	0.00%	0	(5)	50	324	18	40	32	36
2045	0.00%	0	(5)	37	336	14	32	24	28
2046	0.00%	0	(5)	25	349	9	24	16	20
2047	0.00%	0	(5)	12	361	5	16	8	12
2048	0.00%	0	(5)	0	374	0	8	0	4

\* Column not specified in workbook

page 5

(1) YEAR	(2) NO YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

YEAR	NO.YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	100.00%		(9b)* CUMULATIVE CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
				(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)						
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2014	-5	0.39	0.01	0.01	0.03	0.02	0.02	(0.00)	(0.00)	0.81	
2015	-4	1.84	0.03	0.04	0.12	0.15	0.09	(0.02)	(0.02)	2.18	
2016	-3	38.46	0.72	0.76	2.50	2.65	1.84	(0.43)	(0.46)	73.44	
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	(3.51)	(3.96)	493.23	
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	(7.96)	(11.93)	380.42	

	20.94		71.10		51.85		(11.93)		950.09																							
IN SERVICE YEAR      2019 PLANT COSTS        774,435,880.9 AFUDC RATE         6.50%	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%;">BOOK BASIS</th> <th style="width: 20%;">BOOK BASIS FOR DEF TAX</th> <th style="width: 30%;">TAX BASIS</th> </tr> </thead> <tbody> <tr> <td>CONSTRUCTION CASH</td> <td style="text-align: center;">346</td> <td style="text-align: center;">346</td> <td style="text-align: center;">346</td> </tr> <tr> <td>EQUITY AFUDC</td> <td style="text-align: center;">20</td> <td></td> <td></td> </tr> <tr> <td>DEBT AFUDC</td> <td style="text-align: center;">8</td> <td style="text-align: center;">8</td> <td></td> </tr> <tr> <td>CPI</td> <td></td> <td></td> <td style="text-align: center;">20</td> </tr> <tr> <td><b>TOTAL</b></td> <td style="text-align: center;"><b>374</b></td> <td style="text-align: center;"><b>354</b></td> <td style="text-align: center;"><b>366</b></td> </tr> </tbody> </table>			BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS	CONSTRUCTION CASH	346	346	346	EQUITY AFUDC	20			DEBT AFUDC	8	8		CPI			20	<b>TOTAL</b>	<b>374</b>	<b>354</b>	<b>366</b>						
	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS																													
CONSTRUCTION CASH	346	346	346																													
EQUITY AFUDC	20																															
DEBT AFUDC	8	8																														
CPI			20																													
<b>TOTAL</b>	<b>374</b>	<b>354</b>	<b>366</b>																													

\* Column not specified in workbook

1 INPUT DATA -- PART 2  
 2 PROGRAM METHOD SELECTED : REV\_REQ  
 3 PROGRAM NAME: ██████████

(1) YEAR	(2) CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	(3) ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	(4) UTILITY AVERAGE SYSTEM FUEL COST (C/KWh)	(5) AVOIDED MARGINAL FUEL COST (C/KWh)	(6)* INCREASED MARGINAL FUEL COST (C/KWh)	(7) REPLACEMENT FUEL COST (C/KWh)	(8) PROGRAM kW EFFECTIVENESS FACTOR	(9) PROGRAM kWh EFFECTIVENESS FACTOR
2013	1	1	3.15	9.71	3.15	0.00	1.00	1.00
2014	1	1	3.52	7.72	3.52	0.00	1.00	1.00
2015	1	1	3.59	7.72	3.59	0.00	1.00	1.00
2016	1	1	4.65	11.27	4.65	0.00	1.00	1.00
2017	1	1	4.10	9.69	4.10	0.00	1.00	1.00
2018	1	1	4.70	19.27	4.70	0.00	1.00	1.00
2019	1	1	4.94	11.56	4.94	5.08	1.00	1.00
2020	1	1	5.44	16.97	5.44	5.40	1.00	1.00
2021	1	1	5.81	21.20	5.81	5.78	1.00	1.00
2022	1	1	5.84	12.95	5.84	5.89	1.00	1.00
2023	1	1	6.14	14.42	6.14	6.24	1.00	1.00
2024	1	1	6.47	18.53	6.47	6.56	1.00	1.00
2025	1	1	6.60	14.73	6.60	6.69	1.00	1.00
2026	1	1	6.84	18.48	6.84	6.86	1.00	1.00
2027	1	1	7.02	19.05	7.02	7.05	1.00	1.00
2028	1	1	7.00	16.05	7.00	7.06	1.00	1.00
2029	1	1	7.10	15.53	7.10	7.18	1.00	1.00
2030	1	1	7.20	15.86	7.20	7.24	1.00	1.00
2031	1	1	7.37	16.17	7.37	7.49	1.00	1.00
2032	1	1	7.58	16.52	7.58	7.65	1.00	1.00
2033	1	1	7.87	17.54	7.87	7.99	1.00	1.00
2034	1	1	8.03	17.54	8.03	8.30	1.00	1.00
2035	1	1	8.24	18.42	8.24	8.52	1.00	1.00
2036	1	1	8.46	17.22	8.46	8.66	1.00	1.00
2037	1	1	8.72	18.52	8.72	9.08	1.00	1.00
2038	1	1	9.03	19.10	9.03	9.48	1.00	1.00
2039	1	1	9.29	19.27	9.29	9.89	1.00	1.00
2040	1	1	9.53	18.86	9.53	10.24	1.00	1.00
2041	1	1	9.82	18.31	9.82	10.60	1.00	1.00
2042	1	1	10.18	18.43	10.18	11.04	1.00	1.00
2043	1	1	10.53	19.31	10.53	11.48	1.00	1.00
2044	1	1	10.87	19.67	10.87	11.90	1.00	1.00
2045	1	1	11.33	22.83	11.33	12.44	1.00	1.00
2046	1	1	11.74	23.03	11.74	12.96	1.00	1.00
2047	1	1	12.13	23.41	12.13	13.40	1.00	1.00
2048	1	1	12.55	23.46	12.55	14.01	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
 THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA - PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: [REDACTED]

**I. PROGRAM DEMAND SAVINGS & LINE LOSSES**

(1) CUSTOMER KW REDUCTION AT METER .....	55.16 kW
(2) GENERATOR KW REDUCTION PER CUSTOMER .....	72.52811 kW
(3) KW LINE LOSS PERCENTAGE .....	7.22 %
(4) GENERATOR kWh REDUCTION PER CUSTOMER .....	275.069.10 kWh
(5) kWh LINE LOSS PERCENTAGE .....	5.76 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

**II. ECONOMIC LIFE & K FACTORS**

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	36 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58273
(5) K FACTOR FOR T & D .....	1.56919

**III. UTILITY & CUSTOMER COSTS**

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.45 %
* (11) UTILITY AFUDC RATE .....	6.50 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2

**IV. AVOIDED GENERATOR AND T&D COSTS**

(1) BASE YEAR .....	2013
(2) IN-SERVICE YBAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2016-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	774.44 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	146.90 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	24.85 \$/kW
(7) GEN. TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	103.11 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	3.53 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	2.34 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.058 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	53% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	4.12 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	10.15 %**

**V. NON-FUEL ENERGY AND DEMAND CHARGES**

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %





1 CALCULATION OF GEN K-FACTOR  
2 PROGRAM METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR	DEBT	PREFERRED	COMMON	INCOME	PROPERTY	PROPERTY	DEPREC.	DEFERRED	TOTAL	PRESENT	CUMULATIVE	REPLACEMENT
RATE BASE	STOCK	EQUITY	TAXES	TAX	INSURANCE	TAXES	CHARGES	FIXED	FIXED	PW FIXED	CHARGES	COST BASIS
YEAR	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	FOR
												PROPERTY
												INSURANCE
												\$(000)
2019	70	1	0	4	3	1	0	2	0	12	12	69
2020	67	1	0	4	2	1	0	2	1	12	11	71
2021	64	1	0	4	2	1	0	2	1	11	10	72
2022	61	1	0	4	2	1	0	2	1	11	9	74
2023	58	1	0	4	2	1	0	2	1	10	8	76
2024	55	1	0	3	2	1	0	2	1	10	7	78
2025	52	1	0	3	2	1	0	2	0	10	6	80
2026	49	1	0	3	2	1	0	2	0	9	6	82
2027	47	1	0	3	2	1	0	2	0	9	5	84
2028	44	1	0	3	1	1	0	2	0	9	4	86
2029	41	1	0	3	1	1	0	2	0	8	4	88
2030	39	1	0	2	1	1	0	2	0	8	4	90
2031	36	1	0	2	1	1	0	2	0	8	3	93
2032	33	1	0	2	1	1	0	2	0	7	3	95
2033	31	1	0	2	1	1	0	2	0	7	2	97
2034	28	1	0	2	1	1	0	2	0	6	2	100
2035	26	0	0	2	1	1	0	2	0	6	2	102
2036	23	0	0	1	1	1	0	2	0	6	2	105
2037	20	0	0	1	1	0	0	2	0	5	1	107
2038	18	0	0	1	0	0	0	2	0	5	1	110
2039	15	0	0	1	1	0	0	2	(0)	5	1	113
2040	13	0	0	1	1	0	0	2	(1)	4	1	116
2041	12	0	0	1	1	0	0	2	(1)	4	1	119
2042	10	0	0	1	1	0	0	2	(1)	4	1	122
2043	9	0	0	1	1	0	0	2	(1)	4	1	125
2044	7	0	0	0	1	0	0	2	(1)	3	1	128
2045	6	0	0	0	1	0	0	2	(1)	3	1	131
2046	4	0	0	0	1	0	0	2	(1)	3	0	134
2047	3	0	0	0	1	0	0	2	(1)	3	0	138
2048	1	0	0	0	1	0	0	2	(1)	3	0	141

IN SERVICE COST (\$000)	69
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.57%
DISCOUNT RATE	7.4%
PROPERTY TAX	1.82%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE		
SOURCE	WEIGHT	COST
DEBT	40%	4.79%
P/S	0%	0.00%
C/S	60%	10.50%

K-FACTOR = CPWFC / IN-SVC COST = 1.58275

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.75%	3	3	2	2	2	2	0	4	0	0	0	0	(1)
2020	7.22%	5	7	2	5	2	4	1	4	0	0	0	1	0
2021	6.68%	5	12	2	7	2	7	1	4	0	0	0	1	1
2022	6.18%	4	16	2	9	2	9	1	4	0	0	0	1	2
2023	5.71%	4	20	2	11	2	11	1	4	0	0	0	1	3
2024	5.29%	4	24	2	14	2	13	1	4	0	0	0	1	3
2025	4.89%	3	27	2	16	2	15	0	4	0	0	0	0	4
2026	4.52%	3	30	2	18	2	17	0	4	0	0	0	0	4
2027	4.46%	3	33	2	21	2	20	0	4	0	0	0	0	4
2028	4.46%	3	36	2	23	2	22	0	4	0	0	0	0	5
2029	4.46%	3	39	2	25	2	24	0	4	0	0	0	0	5
2030	4.46%	3	42	2	28	2	26	0	4	0	0	0	0	5
2031	4.46%	3	45	2	30	2	28	0	4	0	0	0	0	6
2032	4.46%	3	48	2	32	2	30	0	4	0	0	0	0	6
2033	4.46%	3	51	2	34	2	33	0	4	0	0	0	0	6
2034	4.46%	3	54	2	37	2	35	0	4	0	0	0	0	7
2035	4.46%	3	57	2	39	2	37	0	4	0	0	0	0	7
2036	4.46%	3	60	2	41	2	39	0	4	0	0	0	0	7
2037	4.46%	3	63	2	44	2	41	0	4	0	0	0	0	7
2038	4.46%	3	66	2	46	2	44	0	4	0	0	0	0	8
2039	2.23%	2	68	2	48	2	46	(0)	4	0	0	0	(0)	8
2040	0.00%	0	68	2	51	2	48	(1)	4	0	0	0	(1)	7
2041	0.00%	0	68	2	53	2	50	(1)	4	0	0	0	(1)	6
2042	0.00%	0	68	2	55	2	52	(1)	4	0	0	0	(1)	5
2043	0.00%	0	68	2	57	2	54	(1)	4	0	0	0	(1)	4
2044	0.00%	0	68	2	60	2	57	(1)	4	0	0	0	(1)	3
2045	0.00%	0	68	2	62	2	59	(1)	4	0	0	0	(1)	3
2046	0.00%	0	68	2	64	2	61	(1)	4	0	0	0	(1)	2
2047	0.00%	0	68	2	67	2	63	(1)	4	0	0	0	(1)	1
2048	0.00%	0	68	2	69	2	65	(1)	4	0	0	0	(1)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2048
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(1)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	4
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%

page 4b

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
2 PROGRAM METHOD SELECTED: REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(5a)*	(5b)*	(6)	(7)	(8)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)	END OF YEAR NET PLANT IN SERVICE \$(000)	ACCUMULATED DEPRECIATION \$(000)	ACCUMULATED DEF TAXES \$(000)	BEGINNING YEAR RATE BASE \$(000)	ENDING OF YEAR RATE BASE \$(000)	MID-YEAR RATE BASE \$(000)
2019	3.75%	3	0	67	2	(1)	70	67	69
2020	7.22%	5	1	64	5	0	67	64	66
2021	6.68%	5	1	62	7	1	64	61	62
2022	6.18%	4	1	60	9	2	61	58	59
2023	5.71%	4	1	57	11	3	58	55	56
2024	5.29%	4	1	55	14	3	55	52	53
2025	4.89%	3	0	53	16	4	52	49	51
2026	4.52%	3	0	51	18	4	49	47	48
2027	4.46%	3	0	48	21	4	47	44	45
2028	4.46%	3	0	46	23	5	44	41	43
2029	4.46%	3	0	44	25	5	41	39	40
2030	4.46%	3	0	41	28	5	39	36	37
2031	4.46%	3	0	39	30	6	36	33	35
2032	4.46%	3	0	37	32	6	33	31	32
2033	4.46%	3	0	34	34	6	31	28	30
2034	4.46%	3	0	32	37	7	28	26	27
2035	4.46%	3	0	30	39	7	26	23	24
2036	4.46%	3	0	28	41	7	23	20	22
2037	4.46%	3	0	25	44	7	20	18	19
2038	4.46%	3	0	23	46	8	18	15	16
2039	2.23%	2	(0)	21	48	8	15	13	14
2040	0.00%	0	(1)	18	51	7	13	12	12
2041	0.00%	0	(1)	16	53	6	12	10	11
2042	0.00%	0	(1)	14	55	5	10	9	9
2043	0.00%	0	(1)	11	57	4	9	7	8
2044	0.00%	0	(1)	9	60	3	7	6	7
2045	0.00%	0	(1)	7	62	3	6	4	5
2046	0.00%	0	(1)	5	64	2	4	3	4
2047	0.00%	0	(1)	2	67	1	3	1	2
2048	0.00%	0	(1)	0	69	0	1	0	1

\* Column not specified in workbook

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(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2013	-6	0.00%	1.000	0.00%	0.00	0.00
2014	-5	3.00%	1.030	0.10%	0.79	0.39
2015	-4	3.00%	1.061	0.25%	2.06	1.82
2016	-3	3.00%	1.093	8.38%	70.94	38.32
2017	-2	3.00%	1.126	54.25%	472.86	310.22
2018	-1	3.00%	1.159	37.02%	332.34	712.82

YEAR	NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10)	(11)
											INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2013	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-5	0.39	0.01	0.01	0.03	0.03	0.02	0.02	(0.00)	(0.00)	0.81	0.81
2015	-4	1.84	0.05	0.04	0.12	0.15	0.09	0.11	(0.02)	(0.02)	2.18	2.99
2016	-3	58.46	0.72	0.76	2.50	2.65	1.84	1.95	(0.43)	(0.46)	73.44	76.44
2017	-2	312.87	5.87	6.63	20.37	23.01	14.95	16.90	(3.51)	(3.96)	493.23	569.66
2018	-1	735.83	14.31	20.94	48.09	71.10	34.95	51.85	(7.96)	(11.93)	380.42	950.09

IN SERVICE YEAR	2019
PLANT COSTS	774,435,809
AFUDC RATE	6.50%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	64	64	64
EQUITY AFUDC	4		
DEBT AFUDC	2	2	
CPI			4
TOTAL	69	65	68

\* Column not specified in workbook

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1 INPUT DATA -- PART 2  
2 PROGRAM METHOD SELECTED : REV\_REQ  
3 PROGRAM NAME: ██████████

(1)	(2)	(3)	(4)	(5)	(6)*	(7)	(8)	(9)
YEAR	CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	UTILITY AVERAGE SYSTEM FUEL COST (C/KWh)	AVOIDED MARGINAL FUEL COST (C/KWh)	INCREASED MARGINAL FUEL COST (C/KWh)	REPLACEMENT FUEL COST (C/KWh)	PROGRAM KW EFFECTIVENESS FACTOR	PROGRAM KWh EFFECTIVENESS FACTOR
2013	1	1	3.15	9.71	3.15	0.00	1.00	1.00
2014	1	1	3.52	7.72	3.52	0.00	1.00	1.00
2015	1	1	3.59	7.72	3.59	0.00	1.00	1.00
2016	1	1	4.65	11.27	4.65	0.00	1.00	1.00
2017	1	1	4.10	9.69	4.10	0.00	1.00	1.00
2018	1	1	4.70	19.27	4.70	0.00	1.00	1.00
2019	1	1	4.94	11.56	4.94	5.08	1.00	1.00
2020	1	1	5.44	16.97	5.44	5.40	1.00	1.00
2021	1	1	5.81	21.20	5.81	5.78	1.00	1.00
2022	1	1	5.84	12.95	5.84	5.89	1.00	1.00
2023	1	1	6.14	14.42	6.14	6.24	1.00	1.00
2024	1	1	6.47	18.53	6.47	6.56	1.00	1.00
2025	1	1	6.60	14.73	6.60	6.69	1.00	1.00
2026	1	1	6.84	18.48	6.84	6.86	1.00	1.00
2027	1	1	7.02	19.05	7.02	7.05	1.00	1.00
2028	1	1	7.00	16.05	7.00	7.06	1.00	1.00
2029	1	1	7.10	15.53	7.10	7.18	1.00	1.00
2030	1	1	7.20	15.86	7.20	7.24	1.00	1.00
2031	1	1	7.37	16.17	7.37	7.49	1.00	1.00
2032	1	1	7.58	16.52	7.58	7.65	1.00	1.00
2033	1	1	7.87	17.54	7.87	7.99	1.00	1.00
2034	1	1	8.03	17.54	8.03	8.30	1.00	1.00
2035	1	1	8.24	18.42	8.24	8.52	1.00	1.00
2036	1	1	8.46	17.22	8.46	8.66	1.00	1.00
2037	1	1	8.72	18.62	8.72	9.08	1.00	1.00
2038	1	1	9.03	19.10	9.03	9.48	1.00	1.00
2039	1	1	9.29	19.27	9.29	9.89	1.00	1.00
2040	1	1	9.53	18.86	9.53	10.24	1.00	1.00
2041	1	1	9.82	18.31	9.82	10.60	1.00	1.00
2042	1	1	10.18	18.43	10.18	11.04	1.00	1.00
2043	1	1	10.53	19.31	10.53	11.48	1.00	1.00
2044	1	1	10.87	19.67	10.87	11.90	1.00	1.00
2045	1	1	11.33	22.83	11.33	12.44	1.00	1.00
2046	1	1	11.74	23.03	11.74	12.96	1.00	1.00
2047	1	1	12.13	23.41	12.13	13.40	1.00	1.00
2048	1	1	12.55	23.46	12.55	14.01	1.00	1.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0.00	0.00	0.00	0.00	0.00	0.00

\* THIS COLUMN IS USED ONLY FOR LOAD SHIFTING PROGRAMS WHICH SHIFT CONSUMPTION TO OFF-PEAK PERIODS.  
THE VALUES REPRESENT THE OFF PEAK SYSTEM FUEL COSTS.















1 INPUT DATA - PART 1 CONTINUED  
2 PROGRAM METHOD SELECTED; REV. REQ.  
3 PROGRAM NAME: [REDACTED]

I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER KW REDUCTION AT METER .....	154.50 KW
(2) GENERATOR KW REDUCTION PER CUSTOMER .....	206.70030 KW
(3) KW LINE LOSS PERCENTAGE .....	8.81 %
(4) GENERATOR KW REDUCTION PER CUSTOMER .....	338,980.14 kWh
(5) kWh LINE LOSS PERCENTAGE .....	6.73 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER kWh INCREASE AT METER .....	0.00 kWh

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	39 YEARS
(2) GENERATOR ECONOMIC LIFE .....	30 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.58562
(5) K FACTOR FOR T & D .....	1.44990

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
* (8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
* (9) SUPPLY COSTS ESCALATION RATES .....	*** %**
* (10) UTILITY DISCOUNT RATE .....	7.29 %
* (11) UTILITY AFUDC RATE .....	6.69 %
* (12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
* (14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2011
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2020
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2014-2020
(4) BASE YEAR AVOIDED GENERATING COST .....	799.86 \$/kW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	0.00 \$/kW
(6) BASE YEAR DISTRIBUTION COST .....	0.00 \$/kW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	100.77 \$/kW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	0.00 \$/kW
(11) DISTRIBUTION FIXED O & M COST .....	0.00 \$/kW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.056 CENTS/kWh
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	50% ** (In-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	5.64 CENTS PER kWh** (In-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	8.71 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON FUEL COST IN CUSTOMER BILL .....	*** CENTS/kWh
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/kW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GEN K-FACTOR  
 2 PROGRAM METHOD SELECTED REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BEG-YEAR RATE BASE \$(000)	DEBT \$(000)	PREFERRED STOCK \$(000)	COMMON EQUITY \$(000)	INCOME TAXES \$(000)	PROPERTY TAX \$(000)	PROPERTY INSURANCE \$(000)	DEPREC. \$(000)	DEFERRED TAXES \$(000)	TOTAL FIXED CHARGES \$(000)	PRESENT WORTH FIXED CHARGES \$(000)	CUMULATIVE PW FIXED CHARGES \$(000)	REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2020	226	5	0	13	8	4	0	7	0	39	39	223
2021	218	5	0	13	5	4	0	7	3	38	35	228
2022	207	5	0	12	5	4	0	7	3	36	31	234
2023	197	4	0	12	5	4	0	7	3	35	28	240
2024	187	4	0	11	5	4	0	7	2	34	25	246
2025	177	4	0	10	5	3	0	7	2	32	23	252
2026	168	4	0	10	5	3	0	7	1	31	20	258
2027	159	4	0	9	5	3	0	7	1	30	18	265
2028	151	3	0	9	5	3	0	7	1	29	16	271
2029	142	3	0	8	4	3	0	7	1	28	15	278
2030	134	3	0	8	4	3	0	7	1	26	13	285
2031	125	3	0	7	4	3	0	7	1	25	12	292
2032	117	3	0	7	4	2	0	7	1	24	10	300
2033	108	2	0	6	3	2	0	7	1	23	9	307
2034	100	2	0	6	3	2	0	7	1	22	8	315
2035	91	2	0	5	3	2	0	7	1	21	7	323
2036	83	2	0	5	2	2	0	7	1	20	6	331
2037	74	2	0	4	2	2	0	7	1	18	6	339
2038	66	1	0	4	2	2	0	7	1	17	5	347
2039	58	1	0	3	1	1	0	7	1	16	4	356
2040	49	1	0	3	3	1	0	7	(1)	15	4	365
2041	42	1	0	3	5	1	0	7	(3)	14	3	374
2042	38	1	0	2	4	1	0	7	(3)	13	3	383
2043	33	1	0	2	4	1	0	7	(3)	13	2	393
2044	28	1	0	2	4	1	0	7	(3)	12	2	403
2045	24	1	0	1	4	1	0	7	(3)	11	2	413
2046	19	0	0	1	4	0	0	7	(3)	11	2	423
2047	14	0	0	1	3	0	0	7	(3)	10	1	434
2048	9	0	0	1	3	0	0	7	(3)	9	1	445
2049	5	0	0	0	3	(0)	0	7	(3)	8	1	456

IN SERVICE COST (\$000)	223
IN SERVICE YEAR	2020
BOOK LIFE (YRS)	30
EFFEC. TAX RATE	38.57%
DISCOUNT RATE	7.3%
PROPERTY TAX	1.89%
PROPERTY INSURANCE	0.05%

CAPITAL STRUCTURE

SOURCE	WEIGHT	COST	
DEBT	41%	5.50	%
P/S	0%	0.00	%
C/S	59%	10.00	%

K-FACTOR = CPWFC / IN-SVC COST = 1.58562

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2020	3.75%	8	8	7	7	7	7	0	12	0	0	0	0	(3)
2021	7.22%	16	24	7	15	7	14	3	12	0	0	0	3	1
2022	6.68%	15	39	7	22	7	21	3	12	0	0	0	3	3
2023	6.18%	14	52	7	30	7	28	3	12	0	0	0	3	6
2024	5.71%	-13	65	7	37	7	35	2	12	0	0	0	2	8
2025	5.29%	12	76	7	45	7	42	2	12	0	0	0	2	10
2026	4.89%	11	87	7	52	7	49	1	12	0	0	0	1	11
2027	4.52%	10	97	7	59	7	56	1	12	0	0	0	1	12
2028	4.46%	10	107	7	67	7	63	1	12	0	0	0	1	13
2029	4.46%	10	117	7	74	7	70	1	12	0	0	0	1	15
2030	4.46%	10	126	7	82	7	77	1	12	0	0	0	1	16
2031	4.46%	10	136	7	89	7	84	1	12	0	0	0	1	17
2032	4.46%	10	146	7	97	7	91	1	12	0	0	0	1	18
2033	4.46%	10	156	7	104	7	98	1	12	0	0	0	1	19
2034	4.46%	10	166	7	111	7	105	1	12	0	0	0	1	20
2035	4.46%	10	175	7	119	7	112	1	12	0	0	0	1	21
2036	4.46%	10	185	7	126	7	119	1	12	0	0	0	1	22
2037	4.46%	10	195	7	134	7	126	1	12	0	0	0	1	23
2038	4.46%	10	205	7	141	7	133	1	12	0	0	0	1	24
2039	4.46%	10	214	7	148	7	140	1	12	0	0	0	1	25
2040	2.23%	5	219	7	156	7	147	(1)	12	0	0	0	(1)	24
2041	0.00%	0	219	7	163	7	155	(3)	12	0	0	0	(3)	22
2042	0.00%	0	219	7	171	7	162	(3)	12	0	0	0	(3)	19
2043	0.00%	0	219	7	178	7	169	(3)	12	0	0	0	(3)	16
2044	0.00%	0	219	7	186	7	176	(3)	12	0	0	0	(3)	14
2045	0.00%	0	219	7	193	7	183	(3)	12	0	0	0	(3)	11
2046	0.00%	0	219	7	200	7	190	(3)	12	0	0	0	(3)	8
2047	0.00%	0	219	7	208	7	197	(3)	12	0	0	0	(3)	5
2048	0.00%	0	219	7	215	7	204	(3)	12	0	0	0	(3)	3
2049	0.00%	0	219	7	223	7	211	(3)	12	0	0	0	(3)	0

SALVAGE / REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2049
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(3)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	12
BOOK DEPR RATE - 1/USEFUL LIFE	3.33%





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(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2011	-9	0.00%	1.000	0.00%	0.00	0.00
2012	-8	3.00%	1.030	0.00%	0.00	0.00
2013	-7	3.00%	1.061	0.00%	0.00	0.00
2014	-6	3.00%	1.093	0.00%	0.00	0.00
2015	-5	3.00%	1.126	0.10%	0.87	0.43
2016	-4	3.00%	1.159	0.35%	3.20	2.47
2017	-3	3.00%	1.194	12.48%	119.17	63.66
2018	-2	3.00%	1.230	52.89%	520.29	383.39
2019	-1	3.00%	1.267	34.19%	346.42	816.75

100.00% 989.96

YEAR	(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* CUMULATIVE DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2011	-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	-8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	-5	0.43	0.01	0.01	0.03	0.03	0.02	0.02	(0.01)	(0.01)	0.90	0.90
2016	-4	2.50	0.06	0.07	0.17	0.20	0.14	0.16	(0.03)	(0.04)	3.37	4.27
2017	-3	63.86	1.44	1.50	4.27	4.47	3.51	3.67	(0.80)	(0.84)	123.44	127.72
2018	-2	387.86	8.74	10.24	26.00	30.47	21.29	24.96	(4.84)	(5.68)	546.29	674.01
2019	-1	847.22	19.18	29.42	57.05	87.52	46.29	71.25	(10.46)	(16.14)	403.47	1,077.48

29.42

87.52

71.25

(16.14)

1,077.48

IN SERVICE YEAR	2020
PLANT COSTS	799.8587778
AFUDC RATE	6.69%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	205	205	205
EQUITY AFUDC	12		
DEBT AFUDC	6	6	
CPI			15
TOTAL	223	211	219

\* Column not specified in workbook











1 PARTICIPANT COSTS AND BENEFITS  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
YEAR	SAVINGS IN PARTICIPANTS BILLS \$(000)	TAX CREDITS \$(000)	UTILITY REBATES \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	CUSTOMER EQUIPMENT COSTS \$(000)	CUSTOMER O&M COSTS \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	NET BENEFITS \$(000)	CUMULATIVE DISCOUNTED NET BENEFITS \$(000)
2011	28	0	32	0	60	375	0	0	375	(315)	(315)
2012	59	0	0	0	59	0	0	0	0	59	(260)
2013	55	0	0	0	55	0	0	0	0	55	(213)
2014	55	0	0	0	55	0	0	0	0	55	(168)
2015	56	0	0	0	56	0	0	0	0	56	(126)
2016	57	0	0	0	57	0	0	0	0	57	(86)
2017	63	0	0	0	63	0	0	0	0	63	(44)
2018	75	0	0	0	75	0	0	0	0	75	1
2019	79	0	0	0	79	0	0	0	0	79	47
2020	83	0	0	0	83	0	0	0	0	83	91
2021	88	0	32	0	120	480	0	0	480	(360)	(87)
2022	91	0	0	0	91	0	0	0	0	91	(46)
2023	89	0	0	0	89	0	0	0	0	89	(7)
2024	92	0	0	0	92	0	0	0	0	92	30
2025	95	0	0	0	95	0	0	0	0	95	65
2026	97	0	0	0	97	0	0	0	0	97	99
2027	100	0	0	0	100	0	0	0	0	100	131
2028	102	0	0	0	102	0	0	0	0	102	162
2029	104	0	0	0	104	0	0	0	0	104	191
2030	107	0	0	0	107	0	0	0	0	107	219
2031	110	0	32	0	142	615	0	0	615	(473)	104
2032	115	0	0	0	115	0	0	0	0	115	130
2033	123	0	0	0	123	0	0	0	0	123	156
2034	128	0	0	0	128	0	0	0	0	128	181
2035	131	0	0	0	131	0	0	0	0	131	206
2036	140	0	0	0	140	0	0	0	0	140	230
2037	144	0	0	0	144	0	0	0	0	144	253
2038	148	0	0	0	148	0	0	0	0	148	275
2039	152	0	0	0	152	0	0	0	0	152	296
2040	157	0	0	0	157	0	0	0	0	157	316
2041	161	0	32	0	193	787	0	0	787	(594)	245
2042	168	0	0	0	168	0	0	0	0	168	264
2043	175	0	0	0	175	0	0	0	0	175	282
2044	182	0	0	0	182	0	0	0	0	182	300
2045	189	0	0	0	189	0	0	0	0	189	317
2046	196	0	0	0	196	0	0	0	0	196	334
2047	205	0	0	0	205	0	0	0	0	205	350
2048	213	0	0	0	213	0	0	0	0	213	366
2049	222	0	0	0	222	0	0	0	0	222	381
	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	
NOM	4,633	0	127	0	4,761	2,257	0	0	2,257	2,504	
NPV	1,130	0	59	0	1,239	858	0	0	858	381	

In Service of Gen Units:

Discount Rate :

Benefit/Const Ratio ( Col(6) / Col(10))

2020  
 7.29 %  
 1.44





I. PROGRAM DEMAND SAVINGS & LINE LOSSES

(1) CUSTOMER KW REDUCTION AT METER .....	410.90 KW
(2) GENERATOR KW REDUCTION PER CUSTOMER .....	548.84 KW
(3) KW LINE LOSS PERCENTAGE .....	8.66 %
(4) GENERATOR KWH REDUCTION PER CUSTOMER .....	4,096,431.76 KWH
(5) KWH LINE LOSS PERCENTAGE .....	6.90 %
(6) GROUP LINE LOSS MULTIPLIER .....	1.00
(7) CUSTOMER KWH INCREASE AT METER .....	0.05 KWH

II. ECONOMIC LIFE & K FACTORS

(1) STUDY PERIOD FOR THE CONSERVATION PROGRAM .....	35 YEARS
(2) GENERATOR ECONOMIC LIFE .....	25 YEARS
(3) T&D ECONOMIC LIFE .....	35 YEARS
(4) K FACTOR FOR GENERATION .....	1.70738
(5) K FACTOR FOR T & D .....	1.63254

III. UTILITY & CUSTOMER COSTS

(1) UTILITY NON RECURRING COST PER CUSTOMER .....	*** \$/CUST
(2) UTILITY RECURRING COST PER CUSTOMER .....	*** \$/CUST
(3) UTILITY COST ESCALATION RATE .....	*** %**
(4) CUSTOMER EQUIPMENT COST .....	*** \$/CUST
(5) CUSTOMER EQUIPMENT ESCALATION RATE .....	*** %**
(6) CUSTOMER O & M COST .....	*** \$/CUST/YR
(7) CUSTOMER O & M COST ESCALATION RATE .....	*** %**
(8) INCREASED SUPPLY COSTS .....	*** \$/CUST/YR
(9) SUPPLY COSTS ESCALATION RATES .....	*** %**
(10) UTILITY DISCOUNT RATE .....	8.89 %
(11) UTILITY AFUDC RATE .....	8.48 %
(12) UTILITY NON RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(13) UTILITY RECURRING REBATE/INCENTIVE .....	*** \$/CUST
(14) UTILITY REBATE/INCENTIVE ESCALATION RATE .....	*** %

IV. AVOIDED GENERATOR AND T&D COSTS

(1) BASE YEAR .....	2009
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT .....	2019
(3) IN-SERVICE YEAR FOR AVOIDED T&D .....	2012-2019
(4) BASE YEAR AVOIDED GENERATING COST .....	725.39 \$/KW
(5) BASE YEAR AVOIDED TRANSMISSION COST .....	0.00 \$/KW
(6) BASE YEAR DISTRIBUTION COST .....	0.00 \$/KW
(7) GEN, TRAN & DIST COST ESCALATION RATE .....	3.00 %**
(8) GENERATOR FIXED O & M COST .....	97.66 \$/KW/YR
(9) GENERATOR FIXED O&M ESCALATION RATE .....	2.50 %**
(10) TRANSMISSION FIXED O & M COST .....	0.00 \$/KW
(11) DISTRIBUTION FIXED O & M COST .....	0.00 \$/KW
(12) T&D FIXED O&M ESCALATION RATE .....	2.50 %**
(13) AVOIDED GEN UNIT VARIABLE O & M COSTS .....	0.106 CENTS/KWH
(14) GENERATOR VARIABLE O&M COST ESCALATION RATE .....	2.50 %**
(15) GENERATOR CAPACITY FACTOR .....	0% ** (in-service year)
(16) AVOIDED GENERATING UNIT FUEL COST .....	\$23 CENTS PER KWH** (in-service year)
(17) AVOIDED GEN UNIT FUEL COST ESCALATION RATE .....	4.70 %**

V. NON-FUEL ENERGY AND DEMAND CHARGES

(1) NON-FUEL COST IN CUSTOMER BILL .....	*** CENTS/KWH
(2) NON-FUEL COST ESCALATION RATE .....	*** %
(3) DEMAND CHARGE IN CUSTOMER BILL .....	*** \$/KW/MO
(4) DEMAND CHARGE ESCALATION RATE .....	*** %

\* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK  
\*\* VALUE SHOWN IS FOR FIRST YEAR ONLY (VALUE VARIES OVER TIME)  
\*\*\* PROGRAM COST CALCULATION VALUES ARE SHOWN ON PAGE 2



1 CALCULATION OF GENK-FACTOR  
2 PROGRAM/METHOD SELECTED REV\_REQ  
3 PROGRAM NAME: ██████████

YEAR	(2) REG-YEAR RATE BASE \$(000)	(3) DEBT \$(000)	(4) PRESERVED STOCK \$(000)	(5) COMMON EQUITY \$(000)	(6) INCOME TAXES \$(000)	(7) PROPERTY TAX \$(000)	(8) PROPERTY INSURANCE \$(000)	(9) DEPREC. \$(000)	(10) DEFERRED TAXES \$(000)	(11) TOTAL FIXED CHARGES \$(000)	(12) PRESENT WORTH FIXED CHARGES \$(000)	(13) CUMULATIVE PW FIXED CHARGES \$(000)	(14) REPLACEMENT COST BASIS FOR PROPERTY INSURANCE \$(000)
2019	599	19	0	42	28	10	4	23	0	125	125	125	584
2020	576	18	0	40	19	10	4	23	8	121	111	237	599
2021	545	17	0	38	19	9	4	23	6	117	98	335	614
2022	515	16	0	36	19	9	4	23	5	112	87	422	629
2023	486	15	0	34	18	8	4	23	4	107	76	498	645
2024	458	14	0	32	18	8	4	23	3	103	67	565	661
2025	432	13	0	30	18	8	4	23	3	99	59	625	678
2026	406	13	0	28	17	7	4	23	2	95	52	677	695
2027	381	12	0	27	16	7	4	23	2	91	46	723	712
2028	356	11	0	25	15	6	4	23	2	87	40	763	730
2029	331	10	0	23	14	6	5	23	2	83	35	799	748
2030	306	9	0	21	13	5	5	23	2	79	31	830	767
2031	281	9	0	20	12	5	5	23	2	75	27	857	786
2032	256	8	0	18	11	5	5	23	2	71	24	880	805
2033	231	7	0	16	10	4	5	23	2	67	20	901	826
2034	206	6	0	14	9	4	5	23	2	63	18	919	846
2035	181	6	0	13	8	3	5	23	2	60	15	934	867
2036	156	5	0	11	7	3	5	23	2	56	13	947	889
2037	131	4	0	9	5	3	6	23	2	52	11	958	911
2038	106	3	0	7	4	2	6	23	2	48	9	968	934
2039	81	3	0	6	8	2	6	23	(3)	44	8	976	957
2040	61	2	0	4	12	1	6	23	(8)	41	7	982	981
2041	46	1	0	3	12	1	6	23	(8)	38	6	988	1,006
2042	30	1	0	2	11	0	6	23	(8)	36	5	993	1,031
2043	15	0	0	1	10	(0)	6	23	(8)	33	4	998	1,057

IN SERVICE COST (\$000)	584
IN SERVICE YEAR	2019
BOOK LIFE (YRS)	25
EFFEC. TAX RATE	38.57%
DISCOUNT RATE	8.9%
PROPERTY TAX	1.80%
PROPERTY INSURANCE	0.61%

SOURCE	WEIGHT	COST	%
DEBT	44%	7.03	%
P/S	0%	0.00	%
C/S	56%	12.50	%

K-FACTOR =  $\frac{CPWFC}{IN-SVC\ COST} = 1.70738$

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM/METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	ACCUMULATED TAX DEPRECIATION \$(000)	BOOK DEPRECIATION \$(000)	ACCUMULATED BOOK DEPRECIATION \$(000)	BOOK DEPRECIATION FOR DEFERRED TAX \$(000)	ACCUMULATED BOOK DEPR FOR DEFERRED TAX \$(000)	DEFERRED TAX DUE TO DEPRECIATION \$(000)	TOTAL EQUITY AFUDC \$(000)	BOOK DEPR RATE MINUS 1/LIFE	(10)*(11) TAX RATE \$(000)	SALVAGE TAX RATE \$(000)	ANNUAL DEFERRED TAX (9)-(12)+(13) \$(000)	ACCUMULATED DEFERRED TAX \$(000)
2019	3.79%	21	21	23	23	21	21	0	55	0	0	0	0	(15)
2020	7.22%	41	62	23	47	21	42	8	55	0	0	0	8	(7)
2021	6.68%	38	100	23	70	21	64	6	55	0	0	0	6	(1)
2022	6.18%	35	135	23	93	21	85	5	55	0	0	0	5	5
2023	5.71%	32	168	23	117	21	106	4	55	0	0	0	4	9
2024	5.29%	30	198	23	140	21	127	3	55	0	0	0	3	12
2025	4.89%	28	226	23	164	21	148	3	55	0	0	0	3	15
2026	4.52%	26	251	23	187	21	170	2	55	0	0	0	2	17
2027	4.46%	25	277	23	210	21	191	2	55	0	0	0	2	18
2028	4.46%	25	302	23	234	21	212	2	55	0	0	0	2	20
2029	4.46%	25	327	23	257	21	233	2	55	0	0	0	2	22
2030	4.46%	25	353	23	280	21	254	2	55	0	0	0	2	23
2031	4.46%	25	378	23	304	21	275	2	55	0	0	0	2	25
2032	4.46%	25	403	23	327	21	297	2	55	0	0	0	2	26
2033	4.46%	25	429	23	351	21	318	2	55	0	0	0	2	28
2034	4.46%	25	454	23	374	21	339	2	55	0	0	0	2	30
2035	4.46%	25	479	23	397	21	360	2	55	0	0	0	2	31
2036	4.46%	25	505	23	421	21	381	2	55	0	0	0	2	33
2037	4.46%	25	530	23	444	21	403	2	55	0	0	0	2	34
2038	4.46%	25	556	23	467	21	424	2	55	0	0	0	2	36
2039	2.23%	13	568	23	491	21	445	(3)	55	0	0	0	(3)	33
2040	0.00%	0	568	23	514	21	466	(8)	55	0	0	0	(8)	25
2041	0.00%	0	568	23	538	21	487	(8)	55	0	0	0	(8)	16
2042	0.00%	0	568	23	561	21	509	(8)	55	0	0	0	(8)	8
2043	0.00%	0	568	23	584	21	530	(8)	55	0	0	0	(8)	0

SALVAGE/REMOVAL COST	0.00
YEAR SALVAGE / COST OF REMOVAL	2029
DEFERRED TAXES DURING CONSTRUCTION (SEE PAGE 5)	(15)
TOTAL EQUITY AFUDC CAPITALIZED (SEE PAGE 5)	55
BOOK DEPR RATE - 1/USEFUL LIFE	4.00%

1 DEFERRED TAX AND MID-YEAR RATE BASE CALCULATION  
 2 PROGRAM METHOD SELECTED: REV\_REQ  
 3 PROGRAM NAME: [REDACTED]

(1)	(2)	(3)	(4)	(5) END OF YEAR NET PLANT IN SERVICE \$(000)	(5a)* ACCUMULATED DEPRECIATION \$(000)	(5b)* ACCUMULATED DEF TAXES \$(000)	(6) BEGINNING YEAR RATE BASE \$(000)	(7) ENDING OF YEAR RATE BASE \$(000)	(8) MID-YEAR RATE BASE \$(000)
YEAR	TAX DEPRECIATION SCHEDULE	TAX DEPRECIATION \$(000)	DEFERRED TAX \$(000)						
2019	3.75%	21	0	561	23	(15)	599	576	587
2020	7.22%	41	8	538	47	(7)	576	545	560
2021	6.68%	38	6	514	70	(1)	545	515	530
2022	6.18%	35	5	491	93	5	515	486	500
2023	5.71%	32	4	467	117	9	486	458	472
2024	5.29%	30	3	444	140	12	458	432	445
2025	4.85%	28	3	421	164	15	432	406	419
2026	4.52%	26	2	397	187	17	406	381	395
2027	4.46%	25	2	374	210	18	381	356	368
2028	4.46%	25	2	351	234	20	356	331	343
2029	4.46%	25	2	327	257	22	331	306	318
2030	4.46%	25	2	304	280	23	306	281	293
2031	4.46%	25	2	280	304	25	281	256	268
2032	4.46%	25	2	257	327	26	256	231	243
2033	4.46%	25	2	234	351	28	231	206	218
2034	4.46%	25	2	210	374	30	206	181	193
2035	4.46%	25	2	187	397	31	181	156	168
2036	4.46%	25	2	164	421	33	156	131	143
2037	4.46%	25	2	140	444	34	131	106	118
2038	4.46%	25	2	117	467	36	106	81	93
2039	2.23%	13	(3)	93	491	33	81	61	71
2040	0.00%	0	(8)	70	514	25	61	46	53
2041	0.00%	0	(8)	47	538	16	46	30	38
2042	0.00%	0	(8)	23	561	8	30	15	23
2043	0.00%	0	(8)	(0)	584	0	15	0	8

\* Column not specified in workbook

(1) YEAR	(2) NO. YEARS BEFORE IN-SERVICE	(3) PLANT ESCALATION RATE	(4) CUMULATIVE ESCALATION FACTOR	(5) YEARLY EXPENDITURE (%)	(6) ANNUAL SPENDING (\$/kW)	(7) CUMULATIVE AVERAGE SPENDING (\$/kW)
2009	-10	0.00%	1.000	0.00%	0.00	0.00
2010	-9	3.00%	1.030	0.00%	0.00	0.00
2011	-8	3.00%	1.061	0.00%	0.00	0.00
2012	-7	3.00%	1.093	0.00%	0.00	0.00
2013	-6	3.00%	1.126	0.15%	1.24	0.62
2014	-5	3.00%	1.159	1.90%	15.99	9.24
2015	-4	3.00%	1.194	4.57%	39.61	37.03
2016	-3	3.00%	1.230	37.20%	331.87	222.77
2017	-2	3.00%	1.267	45.74%	420.27	598.84
2018	-1	3.00%	1.305	10.44%	98.79	858.58

(8) NO. YEARS BEFORE IN-SERVICE	(8) CUMULATIVE SPENDING WITH AFUDC (\$/kW)	(8a)* DEBT AFUDC (\$/kW)	(8b)* CUMULATIVE DEBT AFUDC (\$/kW)	(9) YEARLY TOTAL AFUDC (\$/kW)	(9a)* CUMULATIVE TOTAL AFUDC (\$/kW)	(9b)* CONSTRUCTION PERIOD INTEREST (\$/kW)	(9c)* CUMULATIVE CPI (\$/kW)	(9d)* DEFERRED TAXES (\$/kW)	(9e)* DEFERRED TAXES (\$/kW)	(10) INCREMENTAL YEAR-END BOOK VALUE (\$/kW)	(11) CUMULATIVE YEAR-END BOOK VALUE (\$/kW)
2009	-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	-8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	-7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	-6	0.62	0.02	0.02	0.05	0.04	0.04	(0.01)	(0.01)	1.29	1.29
2014	-5	9.29	0.29	0.30	0.79	0.84	0.65	(0.14)	(0.15)	16.78	18.07
2015	-4	37.87	1.18	1.49	3.22	4.06	2.65	(0.57)	(0.72)	42.83	60.90
2016	-3	226.84	7.07	8.56	19.29	23.36	15.90	(3.41)	(4.13)	351.16	412.06
2017	-2	622.20	19.46	28.01	53.10	76.45	43.47	(9.26)	(13.39)	473.37	885.43
2018	-1	934.83	29.46	57.47	80.39	156.84	64.78	(13.63)	(27.02)	179.18	1,064.61

57.47

156.84

127.50

(27.02)

1,064.61

IN SERVICE YEAR	2019
PLANT COSTS	725,389,805.55
AFUDC RATE	8.48%

	BOOK BASIS	BOOK BASIS FOR DEF TAX	TAX BASIS
CONSTRUCTION CASH	498	498	498
EQUITY AFUDC	55		
DEBT AFUDC	32	32	
CPI			70
TOTAL	584	530	568

\* Column not specified in workbook

















**Customers that no longer participate on FPL's C/I Load Control (CILC) Rate  
During the Period: January through December 2013**

<u>Customer Name</u>	<u>Effective Date</u>	<u>Firm Rate</u>	<u>Remarks</u>
Customer No. 1	1/8/2013	GSDT-1 (70)	No longer qualifies for CILC
Customer No. 2	3/18/2013	Not Applicable	No longer a FPL customer
Customer No. 3	6/7/2013	GSDT-1 (70)	No longer qualifies for CILC
Customer No. 4	8/2/2013	GSDT-1 (70)	No longer qualifies for CILC
Customer No. 5	8/2/2013	Not Applicable	No longer a FPL customer
Customer No. 6	8/29/2013	GSD-1 (72)	No longer qualifies for CILC
Customer No. 7	10/16/2013	Not Applicable	No longer a FPL customer

**Customers that no longer participate on FPL's C/I Demand Reduction (CDR) Rider  
During the Period: January through December 2013**

<b><u>Customer Name</u></b>	<b><u>Effective Date</u></b>	<b><u>Firm Rate</u></b>	<b><u>Remarks</u></b>
Customer No. 1	12/21/2012	HLFT-1 (170)	No longer qualifies for CDR Rider
Customer No. 2	4/8/2013	Not Applicable	No longer a FPL customer
Customer No. 3	4/15/2013	Not Applicable	No longer a FPL customer
Customer No. 4	4/29/2013	Not Applicable	No longer a FPL customer
Customer No. 5	7/24/2013	Not Applicable	No longer a FPL customer
Customer No. 6	8/2/2013	GSD-1 (70)	No longer qualifies for CDR Rider

## **Renewable Research and Demonstration (RRD) Project**

### **Solar Powered Mini Split Heat Pump with Battery Storage:**

This was a field test of photovoltaic (PV) solar panels being used to charge a bank of batteries which store energy to power a very efficient seasonal energy efficiency ratio (SEER) 19 mini-split heat pump. This grid-independent design could potentially supplement a conventional HVAC system, and provide 1.5 tons of cooling and 110 volt power during hurricane-related outages. By July 2013, twelve months of performance data was gathered. The report was completed in December 2013. The report pointed out two key lessons: (1) the weaknesses of battery energy storage; and (2) the benefits of having the “mini split” HVAC remaining tied to the utility system to substantially improve overall system payback.

### **Assessment of Small Scale Wind Turbines:**

Assessed turbines which are currently available on the market of 1-10 kilowatts for residential applications and up to 50 kW for commercial customer installations. These consumer-sized turbines were matched to the wind resources in Florida to estimate the potential energy generation in FPL’s territory. The report was completed in December 2013.

### **Field Performance Testing of the VaporGenics Rankine Cycle Solar Thermal Air Conditioner:**

This product, which is primarily powered by heat, uses a Rankine engine cycle and solar water heater collector array to potentially provide more efficient air conditioning than an absorption refrigeration cycle. During the first seven months of 2013, the test facility was built and the solar water heating system was installed. As of late in 2013 the university which FPL contracted to conduct the research was still waiting for delivery of the product to be tested. The university learned the product manufacturer was having serious financial difficulties, so FPL plans to substitute a different product to be tested in 2014.

### **Renewable Demonstration Projects:**

FPL is installing PV systems at governmental and non-profit customer locations as demonstration sites. The goal is to raise awareness about renewable energy and educate visitors about PV systems.

Three renewable demonstration sites were constructed in 2013: the Kennedy Space Center Visitor Center in Cape Canaveral; The Imaginarium Science Museum in Ft. Myers; and Save Our Seabirds in Sarasota. These are in addition to the three sites added in 2012: Waterfront Commons Park in West Palm; the Museum of Discovery and Science in Fort Lauderdale; and Brevard Zoo in Melbourne.



## **Conservation Research & Development (CRD) Project**

### **Deep Retrofits of Existing Homes:**

This is a Building America project FPL is co-funding with the U.S. Department of Energy (DOE) in order to quantify and contrast the demand and energy savings associated with light and deep energy efficiency retrofit measures for existing homes in Florida's hot, humid climate. Light retrofits include measures such as: efficient lighting, water heater tank insulation, low flow showerheads, and shortened pool pump operating schedules. Deep retrofits include measures such as: high efficiency SEER 16 HVAC units, heat pump water heaters and targeted upgrades to Energy Star® appliances.

In 2013, 60 homes received light efficiency retrofits and 10 homes received deep retrofits. End-use metering and statistical analysis will be used to estimate the energy savings of each type of retrofit in order to prioritize retrofit measures according to customer payback. The goal is to help contractors and homeowners make informed choices between efficiency retrofit options. Analysis will be completed by the end of 2014.

### **Super High Efficiency Air Conditioning Study Phase III**

This was a monitored research project in a controlled test facility to measure performance under Florida climate conditions of the new Nordyne ultra-efficient variable-capacity HVAC. Nordyne units have very high SEER of 21.5-24.5. In 2013, extensive testing was performed on two different sized Nordyne HVAC units (2 ton & 3 ton). The research confirmed that oversizing this variable capacity system caused the unit to operate at low speed more frequently, thereby resulting in annual energy savings of about 6% with even larger peak hour demand reductions. However, from a cost perspective, these savings were overwhelmed by the higher up-front cost of the larger unit resulting in a customer payback of more than 30 years. The report was completed in December 2013.

### **Integrated Heat Pump Water Heaters (HPWH):**

FPL funded a side-by-side test of four brands of integrated HPWH and a standard electric water heater. The tests were conducted in a climate-controlled chamber which replicated Florida's temperature range and inlet water temperatures - both of which influence efficiency. The results of the analysis revealed that the new generation of residential HPWH reduced annual energy consumption by an average of 60%.

### **Condenser Misting for Commercial HVAC & Refrigeration:**

A host supermarket located in Melbourne was retrofitted with the CloudBurst misting system. This was a one-year field test of water misting the air-cooled condensers of supermarket refrigeration and HVAC units to determine the cost-effectiveness of this technology. During 2013, the data was collected to capture a full range of weather conditions. The final report is expected in the first quarter of 2014.

**Conservation Research & Development (CRD) Project (cont'd)****Residential Smart Thermostats – Small Scale Tests and Larger Trial:**

Beginning in 2012, FPL has been conducting small-scale tests of various advanced thermostats which use different approaches to potentially save energy. The purpose of these limited tests is to gather directional data whether it would be beneficial to perform subsequent broader testing. In 2013, FPL installed algorithm-based thermostats in 180 homes. FPL also began installing a larger trial of non-algorithm-based devices to assess the technical feasibility, customer acceptance and demand and energy impacts of broadband-connected thermostats which can be accessed and controlled via customer-owned mobile devices (i.e., smartphones and tablets). Participants have agreed to allow FPL to perform load control tests using the thermostats to assess data on equipment capabilities and customers' responses to such events (including whether they opt out of any control event). The trial period will last through 2014 and analysis of the results will be performed in 2015.

**Load Control Software Testing:**

The purpose of this project is to evaluate the capabilities and effectiveness of several demand response vendors' software. The evaluation is testing the accuracy of their predictive forecasts and post-event calculations of demand reduction for residential load control events. Cooling season load control test events were conducted in the summer and fall of 2013. Final results of the software evaluation are expected by 3<sup>rd</sup> quarter 2014.

## **Appendix A**

**"FPL can help you save up to \$250 a year on your bill"**

Title:	CFL Bulbs Indoor
FPL tip:	Replace 4 60 Watt standard light bulbs you use 4 hours a day with compact fluorescent light (CFL) bulbs
Assumptions:	60 Watt equivalent CFL bulbs use 15 Watts or less.
	Assume four indoor light bulbs are on at least four hours a day.
Calculation:	$4 \times (60-15)\text{Watts} / 1,000\text{W/kW} \times 4\text{h/day} \times 365\text{day/year} \times 0.10\$/\text{kWh} = \$26/\text{year}$
<b>Annual \$ savings:</b>	<b>\$26</b>

Title:	CFL Bulbs Outdoor
FPL tip:	Replace 1 60 Watt standard light bulb you leave on 12 hours a night for security with a CFL bulb
Assumptions:	60 Watt equivalent CFL bulbs use 15 Watts or less.
	Assume 1 outdoor light bulb is on 12 hours a night for security.
Calculation:	$1 \times (60-15)\text{Watts} / 1,000\text{W/kW} \times 12\text{h/day} \times 365\text{day/year} \times 0.10\$/\text{kWh} = \$20/\text{year}$
<b>Annual \$ savings:</b>	<b>\$20</b>

Title:	Low Flow Showerheads
FPL tip:	You can cut your hot water usage by replacing old showerheads with water-efficient models.
Assumptions:	Replace 3 gallon per minute showerhead with 1.5 gallon per minute model.
	Assume 2 showerhead replacements per home
<b>Annual \$ savings:</b>	<b>\$80</b>
Source:	Energy Efficient Home Study, Quantum Consulting.

Title:	Water Heater Temperature
FPL Tip:	Lower your water heater temperature by 20 degrees. (From 140 degrees to 120 degrees.)
Assumptions:	Based on a 50 gallon water heater with an Energy Factor (EF) of 0.91
Annual kWh saved:	95
Calculation:	$95 \text{ kWh} \times \$0.10 \text{ per kWh} = \$10/\text{year}$
<b>Annual \$ Saved:</b>	<b>\$10</b>
Source:	Florida Solar Energy Center, Carlos Colon, Water Heating lab, 2013

Title:	Ceiling Fans
FPL Tip:	Be sure to turn off the fan when leaving a room.
	Turning off a ceiling fan from running all the time will result in energy savings.
Assumptions:	95 Watts on high speed 24 hours a day
Calculation:	$0.095\text{kW} \times 730\text{h/month} \times \$0.10/\text{kWh} = \$7/\text{month} \times 12 \text{ months} = \$84$
<b>Annual \$ Saved:</b>	<b>\$84</b>
Source:	Florida Solar Energy Center fan Wattage chart

Title:	Wash Clothes in Cold Water
FPL Tip:	When using your washing machine, use cold water instead of hot water.
Assumptions:	Based on the energy to heat the water in a conventional clothes washer
Annual kWh saved:	299
Average \$/kWh:	\$0.10
<b>Annual \$ Saved:</b>	<b>\$30</b>
Source:	Annual kWh to heat water from Energy Star Calculator - clothes washers 2012

Title:	Power Strips
FPL Tip:	Use a power strip to turn off your desktop computer and accessories when not in use
Assumptions:	Turn off desktop PC, monitor, printer, and speakers after 5 hours
	Desktop with LCD screen 22 Watts in sleep mode, multi-function printer left on 9 Watts, PC speakers left on 4 Watts
Calculation:	$(22+9+4)\text{Watts} / 1000\text{W/kW} \times 19 \text{ hours} \times 365 \text{ days} = 242 \text{ kWh}$
Average \$/kWh:	\$0.10
<b>Annual \$ Saved:</b>	<b>\$24</b>
Source:	E Source Watts by appliance compiled from Lawrence Berkley National Lab plug load table 2012

<b>Total Savings</b>	<b>\$274</b>
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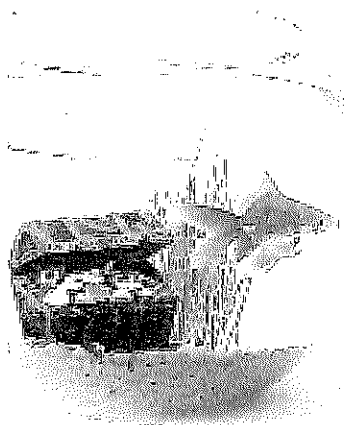


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you save up to  
\$250 a year on  
your bill.

[Learn How](#)



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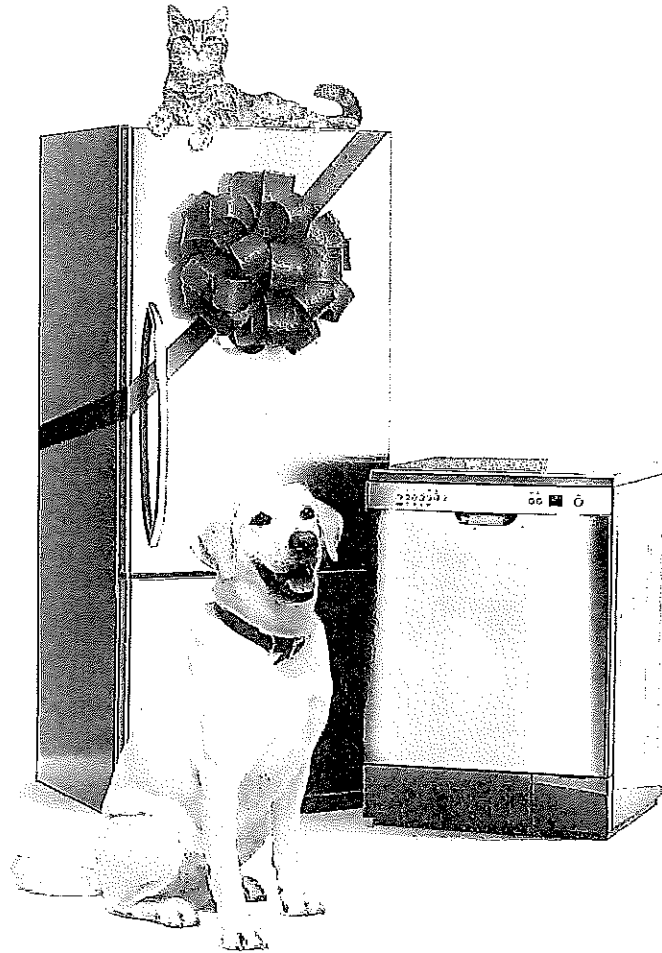
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[Learn How](#)



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# Make saving energy your pet project.



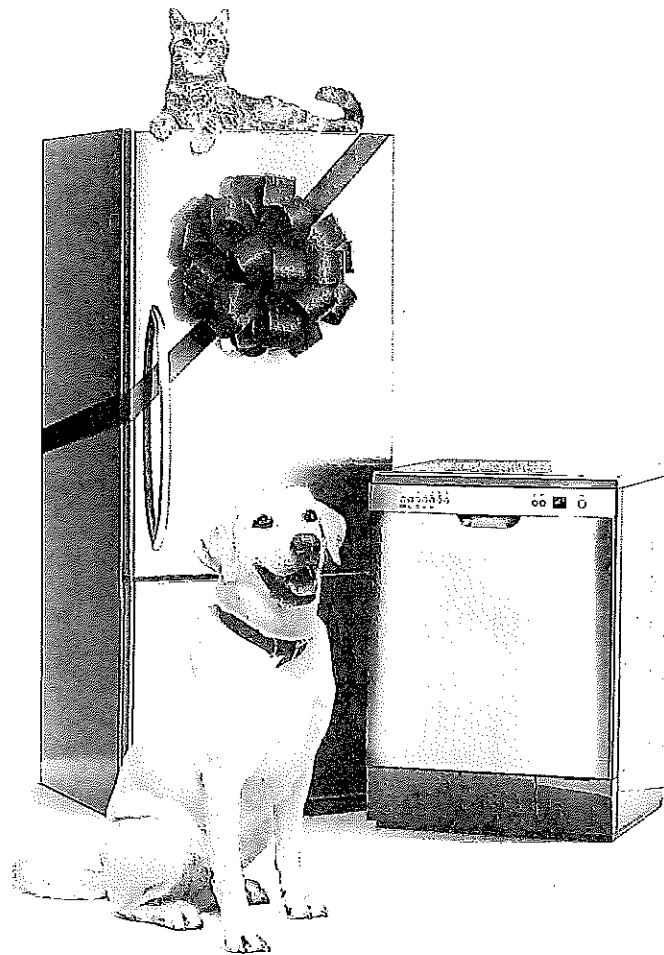
**Take FPL's free Online Home Energy Survey and  
you could win a \$5,000 Home Energy Makeover.**

FPL's Online Home Energy Survey gives you a personalized savings plan filled with expert recommendations that could save you up to \$250 a year. Take the survey by October 31 and you could win a \$5,000 Home Energy Makeover. Visit [FPL.com/PetProject5](http://FPL.com/PetProject5) for your chance to save and win.



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Ahorrar energía puede llegar a ser  
**tu proyecto  
favorito.**



**Completa el Estudio Online Residencial de FPL y  
podrás ganar \$5,000 en renovaciones para el hogar.**

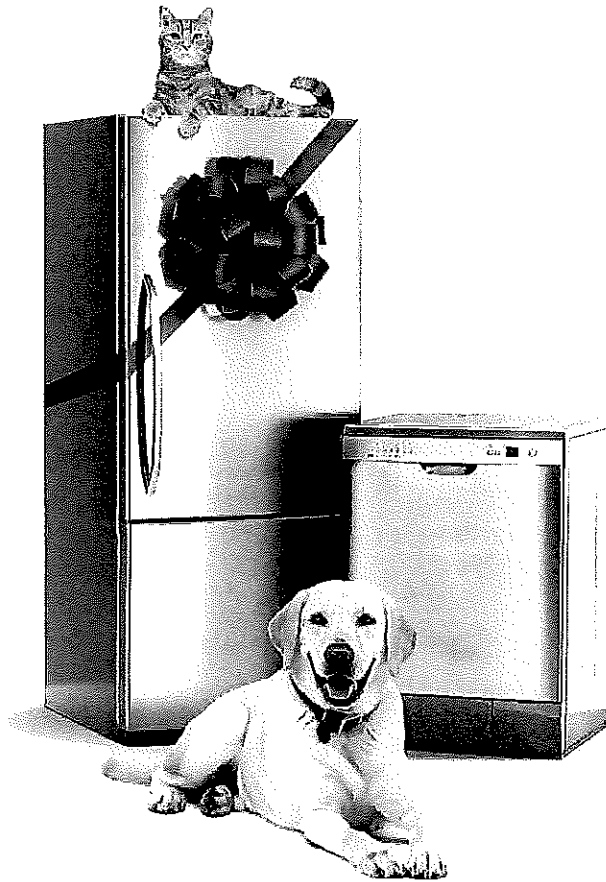
El Estudio Online Residencial de FPL te ofrece un plan personalizado para que economices hasta \$250 al año. Completa el estudio antes del 31 de octubre y podrás ganar \$5,000 en renovaciones para el hogar, para ahorrar más energía. Visita hoy [FPL.com/Ahorros](http://FPL.com/Ahorros).



**CAMBIANDO LA CORRIENTE... FPL.**



# \$5,000 Home Energy Makeover.

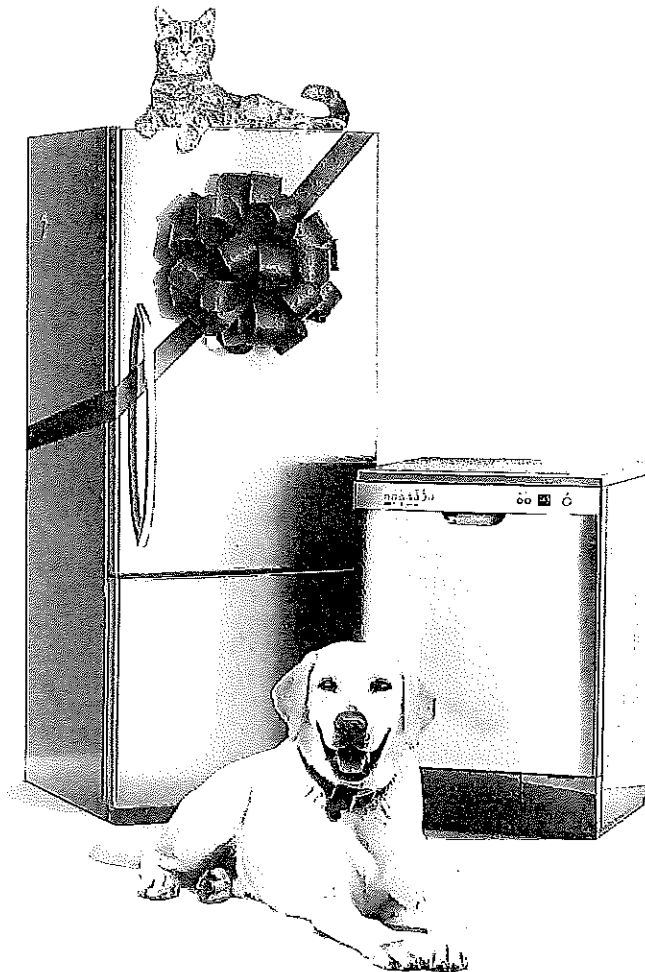


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# \$5,000 en renovaciones para el hogar.



**Completa el Estudio Online Residencial de FPL  
antes del 31 de octubre y podrás ahorrar y ganar.**

El Estudio Online Residencial de FPL te ofrece un plan personalizado para que economices hasta \$250 al año. Completa el estudio antes del 31 de octubre y podrás ganar \$5,000 en renovaciones para el hogar, para ahorrar más energía. Visita hoy [FPL.com/Ahorros](http://FPL.com/Ahorros).

CAMBIANDO LA CORRIENTE.  FPL.

“Treat yourself to  
energy savings.”

- Max



**FPL can help you save up to \$250 a year on your bill.**

Change the current way you use energy and make your bill even lower with FPL's free online tools—the new Energy Dashboard and the Online Home Energy Survey. Learn how at [FPL.com/PetProject](http://FPL.com/PetProject).



**CHANGING THE CURRENT... FPL.**

“Disfruta los ahorros  
que te mereces.”

- Max



**FPL te puede ayudar a ahorrar hasta \$250 al año  
en tu cuenta de electricidad.**

Cambia la corriente. Cambia la manera como usas energía y haz que tu cuenta sea aún más baja, con las herramientas gratis en línea de FPL: el nuevo Panel Personal de Energía y el Estudio Online Residencial. Aprende como en [FPL.com/Ahorros](http://FPL.com/Ahorros).



**CAMBIANDO LA CORRIENTE... FPL.**

“There’s no place  
like home for  
saving energy.”

- Max



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# MGS TV Script

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**CLIENT:** Florida Power & Light

**DATE:** 8/14/13

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**Job Title:** RCS

**Job No:**

---

**Title:** Energy Pets 1 – Meatballs

**Length:** :30

---

*OPEN ON a close up of a cat's feet running.*

*PULL OUT to reveal the cat jumping up on an ottoman.*

*CUT TO the cat looking at a laptop screen. There is a dog next to her and Goldie the Goldfish is on an adjacent table in a bowl.*

**CAT:** See the energy spike last Friday?

**DOG:** Oh, the party when she dropped the meatballs?

**CAT:** What a night! The FPL Energy Dashboard shows their energy use and their bill went up!

**DOG:** How can we help?

*CUT TO Goldie the Goldfish in his tank next to a treasure chest ornament.*

**GOLDIE:** We'll give her my treasure!

*CUT TO the cat looking over towards Goldie.*

**CAT:** Keep your coins, Goldie.

*CUT TO the cat and dog looking at a different section of the OHES.*

**AVO:** FPL's free Online Home Energy Survey gives you a personalized plan...

*CUT TO close up of the Online Home Energy Survey.*

**AVO:** to help you save up to \$250 a year.

*CUT TO Goldie in his tank with his treasure chest.*

**GOLDIE:** Now, that's buried treasure!

**SUPER:** Start saving today, visit [FPL.com/PetProject](http://FPL.com/PetProject)

**AVO:** Change the current way you use energy and make your bill even lower.

*CUT TO FPL logo and tagline. We see the dog and cat run along the bottom of the screen.*

**AVO:** Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)

# MGS TV Script

---

**CLIENT:** Florida Power & Light

**DATE:** 8/14/13

---

**Job Title:** RCS

**Job No:**

---

**Title:** Energy Pets 2 -- Fish Flakes

**Length:** :30

---

*OPEN ON a dog nuzzling a laptop on an ottoman, pushing it forward.*

*PULL OUT to reveal a cat sitting there watching him. The dog stops pushing it, and they both look at the screen. There is a goldfish in a bowl on the table next to them.*

**DOG: Look!**

**CAT: They're doing better. Their bars went down!**

*CUT TO the dog and cat.*

**DOG: Yup, they took the survey.**

**GOLDIE: And it worked!**

**CAT: They found a few simple ways to save energy.**

*CUT TO a close up of someone unplugging a console from the socket.*

**DOG: Like unplugging the game console.**

*CUT TO a person unplugging game console.*

*CUT TO Online Home Energy Survey.*

**AVO: FPL's free Online Home Energy Survey gives you a personalized plan...**

*CUT TO a close up of the Online Home Energy Survey.*

**AVO: to help you save up to \$250 a year.**

*CUT TO a close up of Goldie the goldfish.*

**Goldie: Two Fifty?**

*PULL OUT on view of Goldie.*

**GOLDIE: Now, that's a lot of fish flakes!**

**DOG: Oh, yeah!**

*CUT TO FPL logo and tagline. We see the dog and cat run along the bottom of the screen.*

**AVO: Change the current way you use energy and make your bill even lower.**

**AVO: Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)**

# MGS TV Script

---

**CLIENT:** Florida Power & Light

**DATE:** 8/14/13

---

**Job Title:** RCS

**Job No:**

---

**Title:** Short Energy Pets 1

**Length:** :15

---

*OPEN ON a dog pushing a laptop around with his nose.*

*CUT TO a close up of the dog's feet walking next to the laptop.*

*PULL OUT to reveal a cat looking at the screen with the dog. There is a goldfish bowl next to them. The FPL Online Energy Dashboard is displayed.*

**AVO: These guys are about to help their family...**

**SUPER: Save up to \$250**

**AVO: ...save up to \$250 a year.**

**AVO: You can too with FPL's free Online Home Energy Survey.**

*CUT TO end frame and logo. We see the dog run along the bottom of the screen.*

**AVO: Change the current way you use energy and make your bill even lower.**



# MGS TV Script

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<b>CLIENT:</b>	Florida Power & Light	<b>DATE:</b>	10/3/13
<b>Job Title:</b>	RCS	<b>Job No:</b>	
<b>Title:</b>	Meatballs Refresh As Recorded	<b>Length:</b>	:30

---

*OPEN ON a dog and cat looking at a laptop.*

**Cat:** See the energy spike last Friday?

*CUT TO the dog.*

**Dog:** The party when she dropped the meatballs?

*CUT TO the cat.*

**Cat:** What a night! The FPL energy dashboard shows their energy use and their bill went up!

**Dog:** How can we help?

*CUT TO Goldie the Goldfish in her bowl.*

**Goldie:** Let's take the survey!

**AVO:** FPL's free Online Home Energy Survey gives you a personalized energy savings plan with expert recommendations that can save you up to \$250 a year!

*CLOSE UP on the laptop.*

*CUT TO cat and dog looking over toward the goldfish.*

*CUT TO dog and cat looking at laptop screens.*

**VO:** Take the survey by October 31 for a chance to win a \$5,000 Home Energy Makeover.

*LAPTOP SCREEN changes to show \$5,000 promotion.*

**AVO:** Hurry! Visit [FPL.com/PetProject5](http://FPL.com/PetProject5) today.

*CUT TO FPL LOCKUP.*

# MGS TV Script

---

**CLIENT:** Florida Power & Light

**DATE:** 8/21/13

---

**Job Title:** RCS

**Job No:**

---

**Title:** Energy Pets 1 "Meatballs" Spanish

**Length:** :30

---

*OPEN ON a cat jumping on a desktop. He sits next to a laptop.*

*PULL OUT to reveal a cat and dog looking at the laptop screen and having a conversation.*

**CAT:** ¡Subieron las barras el viernes!

**DOG:** ¡Sí! ¡La noche de la fiesta de los dulces!

**CAT:** ¡Que rico! El nuevo panel personal de energía muestra que el consumo y la cuenta subieron.

*CUT TO a goldfish swimming in a bowl. A treasure chest is inside the bowl, next to the goldfish.*

**DOG:** ¿Cómo ayudamos?

**GOLDFISH:** ¡Les damos mi tesoro!

**DOG:** Guarda tus monedas, Goldie.

**AVO:** El Estudio Online Residencial de FPL te ofrece un plan personalizado...

*CUT TO a close up of the Online Home Energy Survey.*

**AVO:** para ayudarte a ahorrar hasta \$250 al año.

**SUPER:** Ahorros de \$250 al año

*CUT TO a close up of Goldie the goldfish.*

**GOLDFISH:** ¡Eso sí que es un tesoro escondido!

**AVO:** Cambia la corriente. Cambia la manera como usas energía y haz que tu cuenta sea aún más baja.

*CUT TO end frame and logo. We see the cat and dog running across the screen. The URL trails the dog.*

**SUPER:** [FPL.com/Ahorros](http://FPL.com/Ahorros)

"FPL can help you save up to \$500 a year on your bill"

**Business HVAC - DX Savings associated for a typical Small GSD Customer**

EER	10 Existing Unit
EER	12 Proposed Unit
KW/Ton	1.2 kW/Ton for Existing Unit
KW/Ton	1 kW/Ton for Proposed Unit
KW Savings/Ton	0.2

Demand	10 Tons A/C Rooftop
	75% Diversity Demand
	10 Months Cooling Operation
	10.9 \$/kWd
<b>Demand Bill Savings</b>	<b>\$164</b>

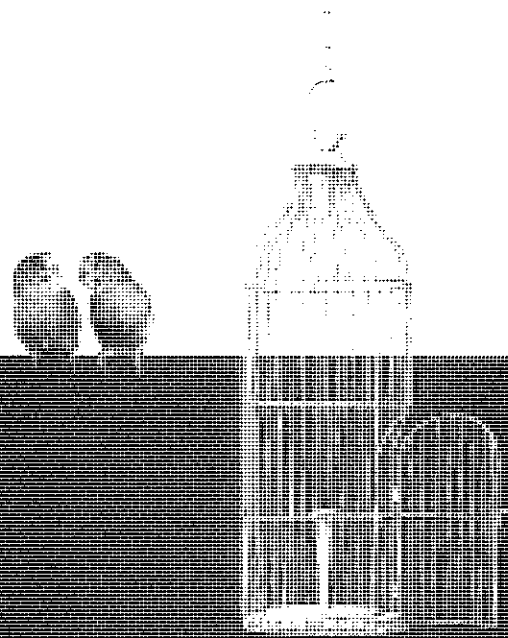
Energy	10 Tons A/C Rooftop
	60% Diversity Energy
	3,869 Hours of Operation
	0.1 \$/kWh
<b>Energy Savings</b>	<b>\$233</b>

<b>Business HVAC - DX Savings</b>	<b>\$398</b>
-----------------------------------	--------------

<b>Business Load Control Program</b>	
10 ton packaged rooftop unit	10 Tons
\$2/Ton per month	\$20 Per month (\$2 x 10 tons)
7 months/year (program available)	\$140 Savings (\$20/month X 7 Months)

<b>Business Load Control Savings</b>	<b>\$140</b>
--------------------------------------	--------------

<b>Total Savings</b>	<b>\$538</b>
----------------------	--------------



Land on energy savings  
with FPL.



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Change the current way you use energy and make your bill even lower with FPL's free Business Energy Evaluation. You'll get a customized plan from an energy expert to help your business save energy and money. Plus rebates to save even more. Schedule your free Business Energy Evaluation today. Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)



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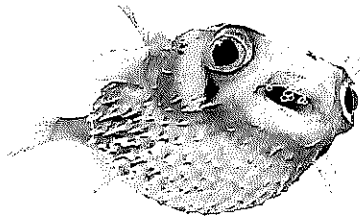
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Get a customized plan from an energy expert to help your business save energy and money. Schedule your free Business Energy Evaluation today. Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)



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with energy savings.



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on your bill.

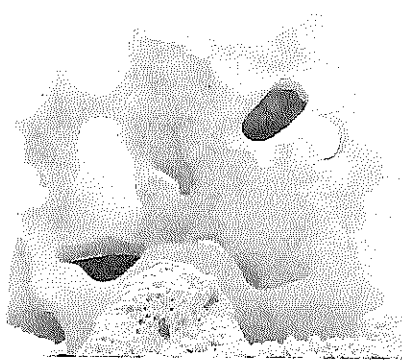
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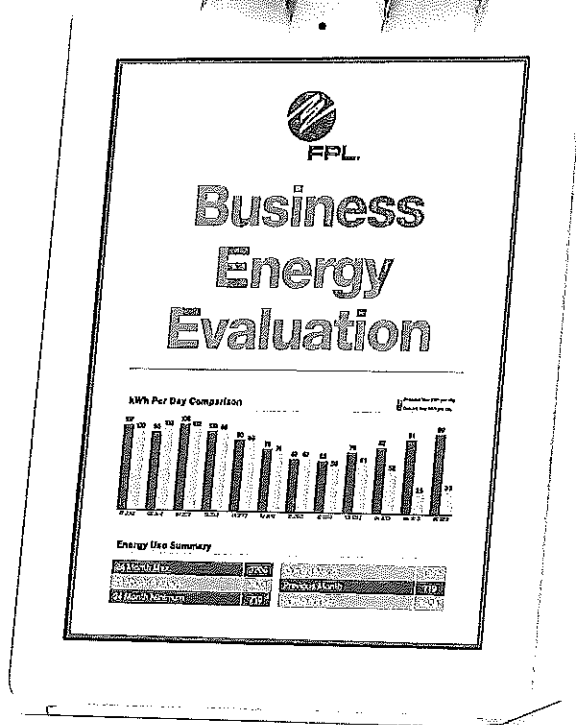
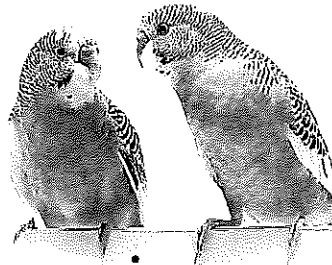
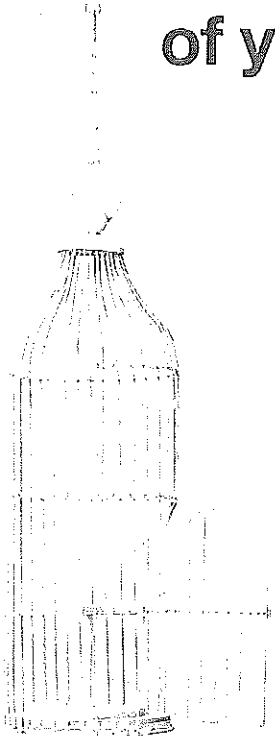
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Get more than a bird's eye view  
of your company's energy use.



**FPL can help you save up to \$500 a year on your bill.**

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# Make a splash at your business with energy savings.

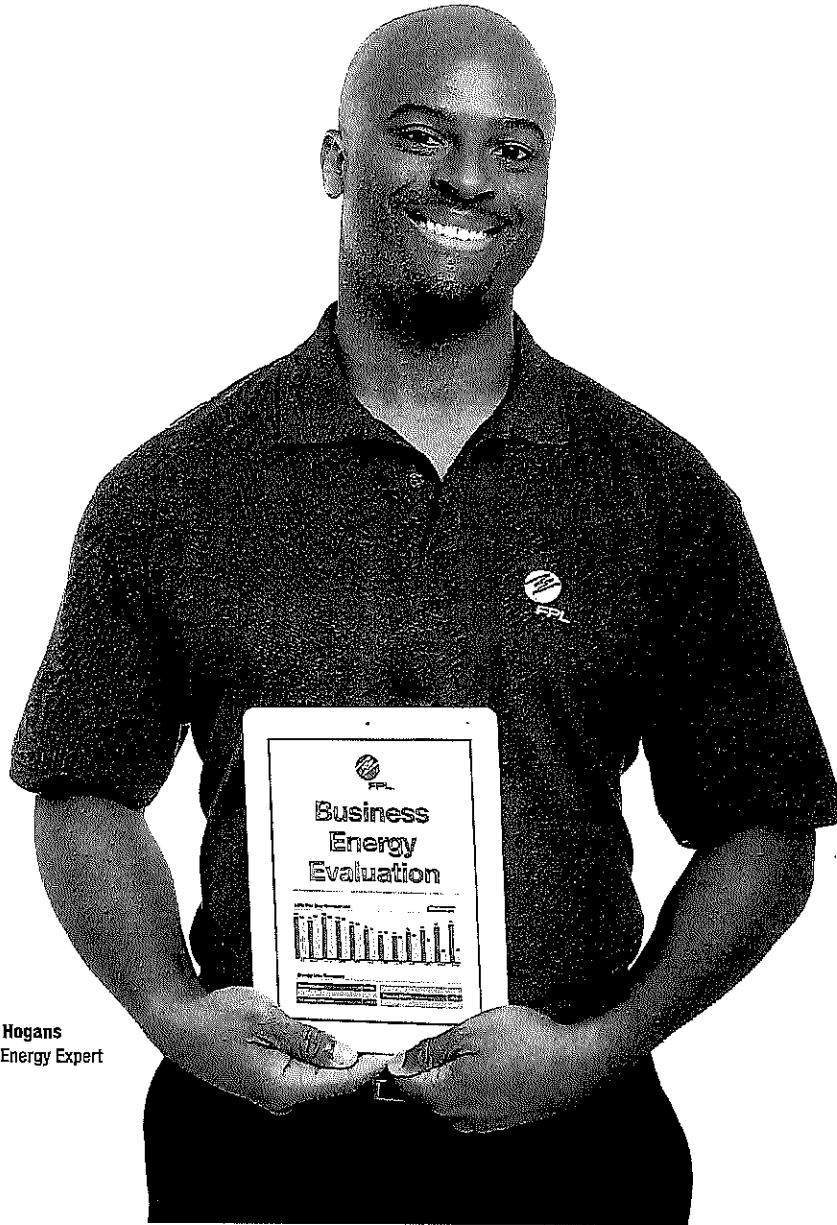


**FPL can help you save up to \$500 a year on your bill.**

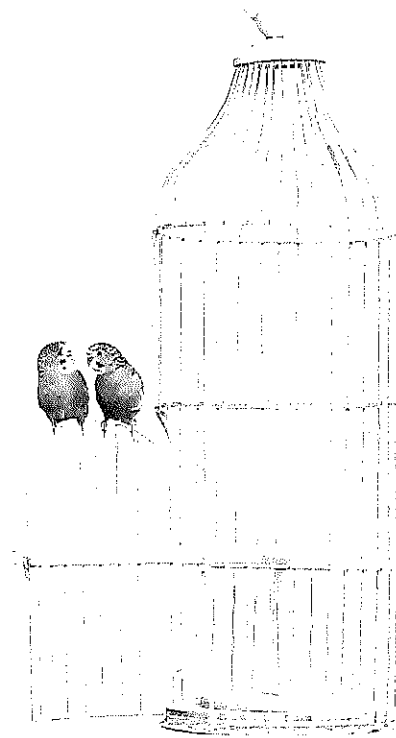
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**Tim Hogans**  
FPL Energy Expert



## Don't let your energy savings fly out the window.

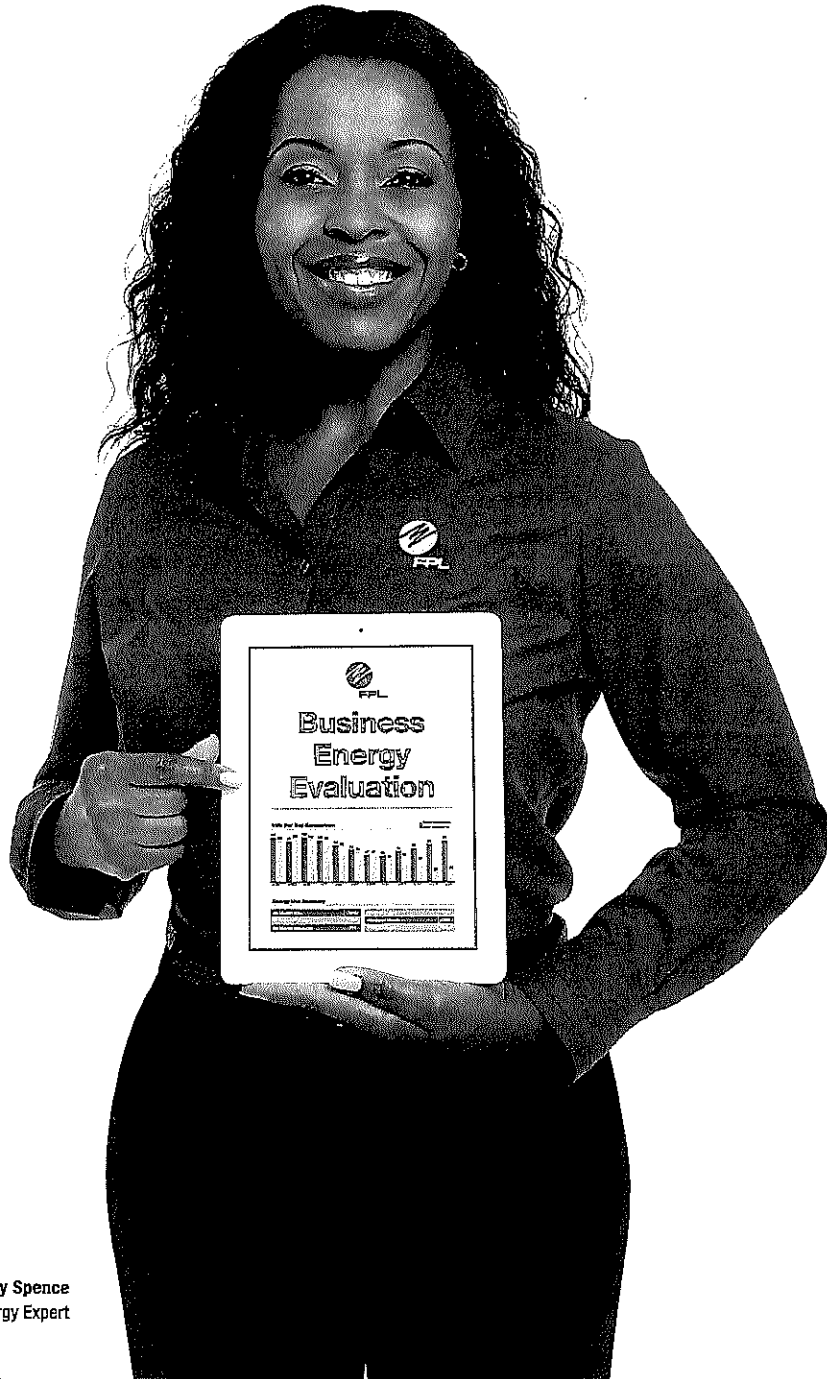
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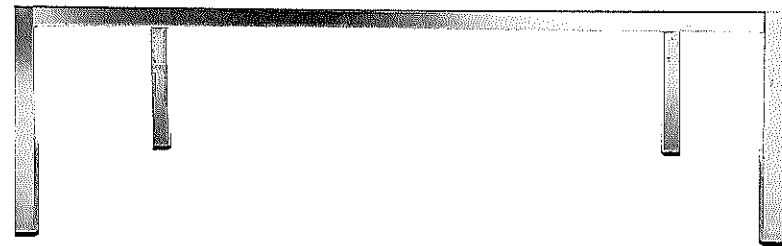
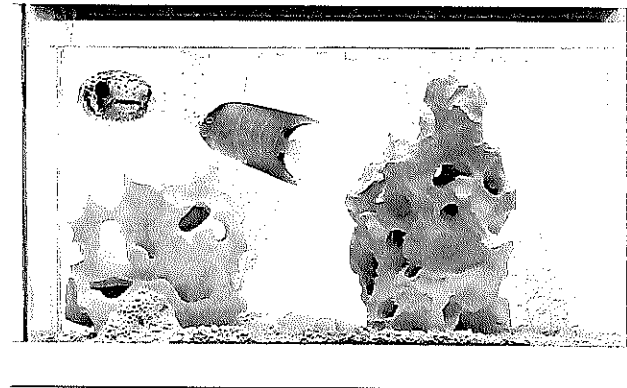
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# Your days of fishing for energy savings are over.



Tiffany Spence  
FPL Energy Expert



**FPL can help you save up to \$500 a year on your bill.**

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# MGS TV Script

<b>CLIENT:</b>	Florida Power & Light	<b>DATE:</b>	8/28/13
<b>Job Title:</b>	BEE	<b>Job No:</b>	
<b>Title:</b>	The Birds	<b>Length:</b>	:30

*OPEN ON a luggage cart entering hotel. It obscures our view, and then reveals the lobby.*

*CUT TO an aviary in the hotel lobby with two parakeets inside.*

**GREEN BIRD:** What a view!

**BLUE BIRD:** Yeah, best seat in the house!

*CUT TO POV of birds looking at a wide shot of the hotel. We see the lights on the wall showing electricity use.*

**BLUE BIRD:** From here you can see they're using too much energy.

**GREEN BIRD:** Don't ruffle your feathers! They're on it.

*CUT TO an FPL Business Energy Evaluation Rep meeting the manager.*

**AVO:** Get more than a bird's eye view with a free Business Energy Evaluation from FPL.

*CUT TO the BEE Rep and the manager conducting the evaluation.*

**AVO:** You'll get a customized plan to help your business save...

*CUT TO a close up of the iPad.*

**AVO:** up to \$500 a year. Plus rebates to save even more.

*CUT TO the blue bird.*

**BLUE BIRD:** Now, that's a lot of birdfeed!

*CUT TO BEE Rep looking at the birdcage.*

**AVO:** Change the current way you use energy and make your bill even lower.

*CUT TO FPL logo and tagline. We see the birds perched on the logo.*

**AVO:** Schedule your free business energy evaluation today!

**AVO:** Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)

# MGS TV Script

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<b>CLIENT:</b>	Florida Power & Light	<b>DATE:</b>	8/28/13
<b>Job Title:</b>	BEE	<b>Job No:</b>	
<b>Title:</b>	Short Fishing	<b>Length:</b>	:15

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*OPEN ON a puffer fish looking out at the camera.*

**AVO: Your days of fishing for ways to save energy are over.**

*THE FISH moves and we see an iPad behind the tank displaying the FPL Business Energy Evaluation.*

**AVO: FPL's free Business Energy Evaluation can help your business save up \$500 a year.**

**SUPER: Save up to \$500**

**AVO: Change the current way you use energy and make your bill even lower.**

*CUT TO end frame and logo. We see the fish swimming on the white background as if it is underwater.*

**AVO: Learn how at [FPL.com/PetProject](http://FPL.com/PetProject)**

<u>Schedule</u>	<u>Sponsored By</u>
C-1, Pages 1 - 3 of 3	Terry J. Keith
C-2, Pages 1 - 2 of 7	Anita Sharma
C-2, Pages 3 - 7 of 7	Terry J. Keith
C-3, Pages 1 - 4 of 13	Anita Sharma
C-3, Pages 5 - 10 of 13	Terry J. Keith
C-3, Page 11 of 13	Anita Sharma
C-3, Pages 12 - 13 of 13	Terry J. Keith
C-4, Page 1 of 1	Terry J. Keith
C-5, Pages 1 - 9 of 9	Anita Sharma

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SUMMARY OF ECCR CALCULATION

SCHEDULE: C-1

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Total Costs
1. Projected Costs (Schedule C-2, pg 2, line 23)	196,450,060
1. True-up Over/(Under) Recoveries ( Schedule C-3, pg 12, line 11)	5,151,261
3. Subtotal (line 1 minus line 2)	191,298,798
4. Less Load Management Incentives Not Subject To Revenue Taxes <sup>(a)</sup>	110,128,257
5. Project Costs Subject To Revenue Taxes (line 3 minus line 4)	81,170,541
6. Revenue Tax Multiplier	1.00072
7. Subtotal (line 5 * line 6)	81,228,984
8. Total Recoverable Costs (line 7+ line 4)	191,357,240
9. Total Cost	191,357,240
10. Energy Related Costs	61,004,687
11. Demand-Related Costs (total)	130,352,553
12. Demand costs allocated on 12 CP (Line 11/13 * 12)	120,325,432
13. Demand Costs allocated on 1/13 th (Line 11/13)	10,027,121

<sup>(a)</sup> (Schedule C-2, pg 2, Rebates Column, Program Nos. 7,15,16,17)

Costs are split in proportion to the current period split of demand-related (68.12%) and energy-related (31.88%) costs. The allocation of ECCR costs between demand and energy is shown on schedule C-2, page 1, and is consistent with the methodology set forth in Order No. PSC-93-1845-FOF-EG.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CALCULATION OF ENERGY DEMAND ALLOCATION % BY RATE CLASS

SCHEDULE: C-1

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE CLASS	AVG 12CP Load Factor at Meter (%) <sup>(a)</sup>	Projected Sales at Meter (kwh) <sup>(b)</sup>	Projected AVG 12CP at Meter (kW) <sup>(c)</sup>	Demand Loss Expansion Factor <sup>(d)</sup>	Energy Loss Expansion Factor <sup>(e)</sup>	Projected Sales at Generation (kwh) <sup>(f)</sup>	Projected AVG 12CP at Generation (kW) <sup>(g)</sup>	Percentage of Sales at Generation (%) <sup>(h)</sup>	Percentage of Demand at Generation (%) <sup>(i)</sup>
RS1/RTR1	62.339%	56,486,754,968	10,343,916	1.07273422	1.05687858	59,699,641,379	11,096,273	52.25760%	57.70790%
GS1/GST1/WIES1	70.132%	6,303,353,434	1,026,010	1.07273422	1.05687858	6,661,879,227	1,100,636	5.83142%	5.72403%
GSD1/GSDT1/HLFT1	76.094%	26,491,485,933	3,974,214	1.07263018	1.05679832	27,996,157,828	4,262,862	24.50621%	22.16968%
OS2	74.112%	11,006,147	1,695	1.06372574	1.02956109	11,331,501	1,803	0.00992%	0.00938%
GSLD1/GSLDT1/CS1/CST1/HLFT2	76.113%	10,833,502,128	1,624,817	1.07131612	1.05580061	11,438,018,155	1,740,693	10.01218%	9.05274%
GSLD2/GSLDT2/CS2/CST2/HLFT3	87.059%	2,574,841,239	337,623	1.06110282	1.04763148	2,697,484,738	358,253	2.36122%	1.86315%
GSLD3/GSLDT3/CS3/CST3	89.410%	177,940,556	22,719	1.02378679	1.01925379	181,366,586	23,259	0.15876%	0.12096%
SST1T	93.724%	89,096,934	10,852	1.02378679	1.01925379	90,812,388	11,110	0.07949%	0.05778%
SST1D1/SST1D2/SST1D3	75.410%	9,138,135	1,383	1.03714120	1.02956109	9,408,268	1,434	0.00824%	0.00746%
CILC D/CILC G	90.403%	3,085,079,885	389,564	1.05992932	1.04730798	3,231,028,782	412,910	2.82826%	2.14740%
CILC T	91.694%	1,356,675,191	168,901	1.02378679	1.01925379	1,382,796,330	172,919	1.21042%	0.89929%
MET	71.762%	82,790,174	13,170	1.03714120	1.02956109	85,237,542	13,659	0.07461%	0.07104%
OL1/SL1/PL1	359.698%	622,341,281	19,751	1.07273422	1.05687858	657,739,169	21,188	0.57575%	0.11019%
SL2, GSCU1	100.263%	92,875,590	10,574	1.07273422	1.05687858	98,158,222	11,343	0.08592%	0.05899%
Total		108,216,881,595	17,945,189			114,241,060,116	19,228,342	100.00000%	100.00000%

<sup>(a)</sup> AVG 12 CP load factor based on 2011-2013 load research data and 2015 projection.

<sup>(b)</sup> Projected kWh sales for the period January 2015 through December 2015

<sup>(c)</sup> Calculated: Col (3)/(8760 hours \* Col (2)) , 8760 hours = annual hours

<sup>(d)</sup> Based on projected 2015 demand losses.

<sup>(e)</sup> Based on projected 2015 energy losses.

<sup>(f)</sup> Col (3) \* Col (6)

<sup>(g)</sup> Col (4) \* Col (5)

<sup>(h)</sup> Col (7) / total for Col (7)

<sup>(i)</sup> Col (8) / total for Col (8)

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CALCULATION OF ENERGY CONSERVATION FACTORS

SCHEDULE: C-1

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
RATE CLASS	Percentage of Sales at Generation (%) <sup>(a)</sup>	Percentage of Demand at Generation (%) <sup>(b)</sup>	Demand Allocation 12CP (\$) <sup>(c)</sup>	Demand Allocation 1/13th (\$) <sup>(d)</sup>	Energy Allocation (\$) <sup>(e)</sup>	Total Recoverable Costs (\$) <sup>(f)</sup>	Projected Sales at Meter (kwh) <sup>(g)</sup>	Billing KW Load Factor (%) <sup>(h)</sup>	Projected Billed KW at Meter (kw) <sup>(i)</sup>	Conservation Recovery Factor (\$/kw) <sup>(j)</sup>	Conservation Recovery Factor (\$/kwh) <sup>(k)</sup>	RDC (\$/KW) <sup>(l)</sup>	SDD (\$/KW) <sup>(m)</sup>
RS1/RTR1	52.25760%	57.70790%	\$69,437,283	\$5,239,933	\$31,879,588	\$106,556,805	56,486,754,968	-	-	-	0.00189	-	-
GS1/GST1/WIES1	5.83142%	5.72403%	\$6,887,464	\$584,724	\$3,557,441	\$11,029,629	6,303,353,434	-	-	-	0.00175	-	-
GSD1/GSDT1/HLFT1	24.50621%	22.16968%	\$26,675,764	\$2,457,268	\$14,949,939	\$44,082,970	26,491,485,933	51.60099%	70,327,546	0.63	-	-	-
OS2	0.00992%	0.00938%	\$11,283	\$995	\$6,051	\$18,328	11,006,147	-	-	-	0.00167	-	-
GSLD1/GSLDT1/CS1/CST1/HLFT2	10.01218%	9.05274%	\$10,892,754	\$1,003,933	\$6,107,898	\$18,004,585	10,833,502,128	55.38079%	26,797,044	0.67	-	-	-
GSLD2/GSLDT2/CS2/CST2/HLFT3	2.36122%	1.86315%	\$2,241,842	\$236,763	\$1,440,456	\$3,919,061	2,574,841,239	66.25224%	5,323,865	0.74	-	-	-
GSLD3/GSLDT3/CS3/CST3	0.15876%	0.12096%	\$145,551	\$15,919	\$96,850	\$258,319	177,940,556	70.94077%	343,602	0.75	-	-	-
SST1T	0.07949%	0.05778%	\$69,524	\$7,971	\$48,494	\$125,989	89,096,934	13.15150%	928,036	-	-	\$0.08	\$0.04
SST1D1/SST1D2/SST1D3	0.00824%	0.00746%	\$8,976	\$826	\$5,024	\$14,826	9,138,135	26.99741%	46,367	-	-	\$0.09	\$0.04
CILC D/CILC G	2.82826%	2.14740%	\$2,583,874	\$283,593	\$1,725,368	\$4,592,835	3,085,079,885	74.21337%	5,694,576	0.81	-	-	-
CILC T	1.21042%	0.89929%	\$1,082,075	\$121,370	\$738,413	\$1,941,858	1,356,675,191	76.87427%	2,417,531	0.80	-	-	-
MET	0.07461%	0.07104%	\$85,475	\$7,481	\$45,517	\$138,473	82,790,174	65.26192%	173,779	0.80	-	-	-
OL1/SL1/PL1	0.57575%	0.11019%	\$132,586	\$57,731	\$351,232	\$541,549	622,341,281	-	-	-	0.00087	-	-
SL2, GSCU1	0.08592%	0.05899%	\$70,982	\$8,616	\$52,416	\$132,014	92,875,590	-	-	-	0.00142	-	-
<b>Total</b>			\$120,325,432	\$10,027,121	\$61,004,687	\$191,357,240	108,216,881,595		112,052,346				

<sup>(a)</sup> Obtained from Schedule C-1, page 2, Col (9)

<sup>(b)</sup> Obtained from Schedule C-1, page 2, Col (10)

<sup>(c)</sup> Total from C-1, page 1, line 12 X Col (3)

<sup>(d)</sup> Total from C-1, page 1, line 13 X Col (2)

<sup>(e)</sup> Total from C-1, page 1, line 10 X Col (2)

<sup>(f)</sup> Total Recoverable Costs

<sup>(g)</sup> Projected kWh sales for the period January 2015 through December 2015, From C-1 Page 2, Total of Column 3

<sup>(h)</sup> Based on 2011-2013 load research data and 2015 projections

<sup>(i)</sup> Col (8) / (Col(9)\*730)

<sup>(j)</sup> Col (7) / Col (10)

<sup>(k)</sup> Col (7) / Col (8)

<sup>(l)</sup> (( Total col 7)/(C-1, pg 2, total col 8)/(10) (C-1, pg 2, col 6)) / 12

<sup>(m)</sup> ( total col 7/C-1, pg 2, total col 8)/(21 onpk days) (C-1, pg 2, col 6)/ 12

Note: There are currently no customers taking service on Schedules ISST1(D) and ISST1(T). Should any customer begin taking service on these schedules during the period, they will be billed using the applicable SST1 factor.

Note: Totals may not add due to rounding.

<u>Schedule</u>	<u>Sponsored By</u>
C-1, Pages 1 - 3 of 3	Terry J. Keith
C-2, Pages 1 - 2 of 7	Anita Sharma
C-2, Pages 3 - 7 of 7	Terry J. Keith
C-3, Pages 1 - 4 of 13	Anita Sharma
C-3, Pages 5 - 10 of 13	Terry J. Keith
C-3, Page 11 of 13	Anita Sharma
C-3, Pages 12 - 13 of 13	Terry J. Keith
C-4, Page 1 of 1	Terry J. Keith
C-5, Pages 1 - 9 of 9	Anita Sharma



FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

PROGRAM TITLE	Method of Classification		Monthly Data												
	Energy	Demand	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1. Residential Home Energy Survey	\$13,750,514	\$0	\$679,421	\$671,992	\$685,640	\$699,456	\$1,003,468	\$1,064,318	\$1,555,329	\$1,566,233	\$1,596,843	\$1,423,567	\$1,400,737	\$1,403,509	\$13,750,514
2. Residential Building Envelope	\$2,128,869	\$0	\$367,181	\$217,712	\$231,509	\$226,910	\$186,165	\$263,067	\$275,381	\$349,254	\$7,170	\$4,520	\$0	\$0	\$2,128,869
3. Residential Duct System Testing & Repair	\$377,851	\$0	\$64,848	\$77,103	\$71,738	\$68,077	\$47,930	\$16,759	\$19,702	\$7,776	\$1,960	\$1,960	\$0	\$0	\$377,851
4. Residential Air Conditioning	\$15,385,833	\$0	\$5,785,313	\$827,257	\$860,826	\$896,996	\$905,112	\$893,934	\$998,930	\$1,092,878	\$1,014,895	\$908,258	\$575,696	\$625,738	\$15,385,833
5. Residential New Construction (BuildSmart®)	\$371,462	\$0	\$50,252	\$62,122	\$53,950	\$53,097	\$47,805	\$51,899	\$52,337	\$0	\$0	\$0	\$0	\$0	\$371,462
6. Residential Low-Income Weatherization	\$139,453	\$0	\$5,125	\$10,612	\$31,682	\$8,815	\$12,121	\$10,353	\$11,037	\$10,783	\$11,380	\$10,197	\$8,642	\$8,705	\$139,453
7. Residential Load Management ("On Call")	\$0	\$57,986,938	\$3,674,112	\$3,525,558	\$3,355,626	\$5,211,161	\$5,548,250	\$5,890,862	\$5,891,585	\$5,835,974	\$5,869,079	\$5,724,376	\$3,547,645	\$3,912,708	\$57,986,938
8. Business Energy Evaluation	\$8,857,855	\$0	\$551,089	\$505,876	\$545,309	\$569,179	\$843,981	\$860,537	\$869,597	\$823,856	\$826,486	\$832,694	\$796,358	\$832,893	\$8,857,855
9. Business Efficient Lighting	\$321,598	\$0	\$46,748	\$69,319	\$38,493	\$35,209	\$28,598	\$37,061	\$27,765	\$28,178	\$8,169	\$2,058	\$0	\$0	\$321,598
10. Business Heating, Ventilating & A/C	\$6,322,934	\$0	\$114,929	\$580,493	\$386,489	\$506,215	\$227,163	\$324,807	\$246,885	\$1,509,326	\$2,310,608	\$81,183	\$16,842	\$17,995	\$6,322,934
11. Business Custom Incentive	\$578,941	\$0	\$10,424	\$310,907	\$74,273	\$78,952	\$40,686	\$21,696	\$21,791	\$20,214	\$0	\$0	\$0	\$0	\$578,941
12. Business Building Envelope	\$5,438,887	\$0	\$439,313	\$938,707	\$851,651	\$726,188	\$537,161	\$806,819	\$472,476	\$651,052	\$12,318	\$3,202	\$0	\$0	\$5,438,887
13. Business Water Heating	\$25,490	\$0	\$3,127	\$5,509	\$2,718	\$3,253	\$2,308	\$2,532	\$3,213	\$2,830	\$0	\$0	\$0	\$0	\$25,490
14. Business Refrigeration	\$21,208	\$0	\$1,991	\$4,229	\$2,199	\$20	\$6,423	\$1,582	\$2,683	\$2,082	\$0	\$0	\$0	\$0	\$21,208
15. Business On Call	\$0	\$4,116,662	\$65,253	\$83,259	\$68,545	\$525,180	\$605,681	\$585,487	\$586,241	\$567,330	\$560,641	\$322,850	\$99,267	\$46,926	\$4,116,662
16. Commercial/Industrial Load Control	\$0	\$40,506,369	\$2,831,591	\$2,823,880	\$2,845,203	\$3,378,312	\$2,904,790	\$5,151,922	\$3,422,321	\$2,903,430	\$3,426,213	\$2,837,059	\$3,368,680	\$4,612,970	\$40,506,369
17. Commercial/Industrial Demand Reduction	\$0	\$19,290,063	\$1,351,260	\$1,349,431	\$1,328,504	\$1,468,904	\$1,646,639	\$1,747,694	\$1,771,881	\$1,837,063	\$1,848,093	\$1,800,506	\$1,656,422	\$1,483,668	\$19,290,063
18. Business Photovoltaic for Schools Pilot	\$1,950,969	\$0	\$167,758	\$166,816	\$165,875	\$164,934	\$163,993	\$163,051	\$162,110	\$161,169	\$160,228	\$159,286	\$158,345	\$157,404	\$1,950,969
19. Solar Pilot Projects Common Expenses	\$408,428	\$0	\$35,295	\$35,066	\$34,837	\$34,608	\$34,379	\$34,150	\$33,921	\$33,692	\$33,463	\$33,234	\$33,005	\$32,776	\$408,428
20. Cogeneration & Small Power Production	\$496,975	\$0	\$41,453	\$35,286	\$40,627	\$41,842	\$40,475	\$44,187	\$44,550	\$39,260	\$43,770	\$43,056	\$38,046	\$44,424	\$496,975
21. Conservation Research & Development	\$468,718	\$0	\$56,804	\$55,891	\$87,158	\$57,158	\$11,605	\$42,158	\$12,710	\$36,605	\$32,158	\$12,158	\$31,605	\$32,710	\$468,718
22. Common Expenses	\$5,580,092	\$11,923,950	\$1,018,292	\$939,084	\$1,193,024	\$980,820	\$4,675,846	\$853,827	\$937,076	\$862,653	\$3,596,971	\$807,786	\$781,546	\$857,115	\$17,504,042
23. Recoverable Conservation Expenses	\$62,626,077	\$133,823,982	\$17,361,578	\$13,296,109	\$12,955,876	\$15,735,288	\$19,520,581	\$18,868,702	\$17,419,521	\$18,341,637	\$21,360,441	\$15,007,949	\$12,512,836	\$14,069,542	\$196,450,060

Note: Expenses include provision for projected severance.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

PROGRAM TITLE	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total for Period
1. Residential Home Energy Survey	\$137,743	\$5,397,185		\$1,466,557	\$6,123,794		\$101,561	\$523,673	\$13,750,514
2. Residential Building Envelope		\$108,197		\$181,978		\$1,813,682	\$5,362	\$19,651	\$2,128,869
3. Residential Duct System Testing & Repair		\$207,593		\$51,686		\$142,011		(\$23,440)	\$377,851
4. Residential Air Conditioning		\$1,350,335		\$307,273		\$13,574,959	\$47,521	\$105,746	\$15,385,833
5. Residential New Construction (BuildSmart®)		\$288,323		\$54,066		\$9,817	\$5,108	\$14,147	\$371,462
6. Residential Low-Income Weatherization		\$39,247		\$1,561		\$81,545		\$17,100	\$139,453
7. Residential Load Management ("On Call")	\$6,905,168	\$1,966,748	(\$1,423,489)	\$2,376,302		\$47,602,227	\$11,613	\$548,369	\$57,986,938
8. Business Energy Evaluation		\$4,763,605	\$12,500	\$1,115,865	\$2,601,000		\$43,977	\$320,909	\$8,857,855
9. Business Efficient Lighting		\$146,205		\$54,288		\$114,048	\$797	\$6,259	\$321,598
10. Business Heating, Ventilating & A/C		\$325,330		\$152,329		\$5,766,122	\$4,784	\$74,369	\$6,322,934
11. Business Custom Incentive		\$15,480		\$10,700		\$549,128		\$3,633	\$578,941
12. Business Building Envelope		\$267,199		\$112,632		\$5,040,998	\$4,784	\$13,273	\$5,438,887
13. Business Water Heating				\$5,737		\$19,744		\$9	\$25,490
14. Business Refrigeration		\$3,275		\$6,329		\$11,115		\$489	\$21,208
15. Business On Call	\$386,456	\$112,926	(\$146,000)	\$260,987		\$3,449,761	\$2,746	\$49,786	\$4,116,662
16. Commercial/Industrial Load Control		\$244,876	\$6,374	\$4,518		\$40,192,472	\$225	\$57,903	\$40,506,369
17. Commercial/Industrial Demand Reduction		\$309,998	\$8,626	\$9,629		\$18,883,796	\$226	\$77,788	\$19,290,063
18. Business Photovoltaic for Schools Pilot	\$1,950,969								\$1,950,969
19. Solar Pilot Projects Common Expenses	\$408,428								\$408,428
20. Cogeneration & Small Power Production		\$670,800		\$3,560				(\$177,384)	\$496,975
21. Conservation Research & Development		\$143,718		\$325,000					\$468,718
22. Common Expenses	\$2,215,503	\$13,296,811		\$850,737			\$13,590	\$1,127,401	\$17,504,042
23. Recoverable Conservation Expenses	\$12,004,266	\$29,657,852	(\$1,541,989)	\$7,351,733	\$8,724,794	\$137,251,427	\$242,296	\$2,759,681	\$196,450,060

Note: Expenses include provision for projected severance.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Beginning of Period Amount	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>1. Residential Home Energy Survey</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412
3. Depreciation Expense <sup>(a)</sup>		\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$105,082
4. Cumulative Investment (Line 2)	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412
5. Less: Accumulated Depreciation	\$126,974	\$135,731	\$144,488	\$153,245	\$162,002	\$170,759	\$179,516	\$188,272	\$197,029	\$205,786	\$214,543	\$223,300	\$232,057	\$232,057
6. Net Investment (Line 4 - 5)	\$398,437	\$389,680	\$380,923	\$372,167	\$363,410	\$354,653	\$345,896	\$337,139	\$328,382	\$319,625	\$310,869	\$302,112	\$293,355	\$293,355
7. Average Net Investment		\$394,059	\$385,302	\$376,545	\$367,788	\$359,031	\$350,274	\$341,518	\$332,761	\$324,004	\$315,247	\$306,490	\$297,733	\$297,733
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$1,607	\$1,571	\$1,536	\$1,500	\$1,464	\$1,428	\$1,393	\$1,357	\$1,321	\$1,286	\$1,250	\$1,214	\$1,214
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$2,616	\$2,558	\$2,500	\$2,442	\$2,384	\$2,326	\$2,267	\$2,209	\$2,151	\$2,093	\$2,035	\$1,977	\$27,558
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$484	\$474	\$463	\$452	\$441	\$431	\$420	\$409	\$398	\$388	\$377	\$366	\$5,103
9. Total Return Requirements (Line 8b + 8c)		\$3,101	\$3,032	\$2,963	\$2,894	\$2,825	\$2,756	\$2,687	\$2,618	\$2,549	\$2,481	\$2,412	\$2,343	\$32,661
10. Total Depreciation & Return (Line 3 + 9)		\$11,858	\$11,789	\$11,720	\$11,651	\$11,582	\$11,513	\$11,444	\$11,375	\$11,306	\$11,237	\$11,169	\$11,100	\$137,743

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

<sup>(b)</sup> Monthly Equity component for Jan-Dec is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Debt component for Jan-Dec is 1.4751% based on May 2014 ROR Surveillance Report, per PSC-12-0425-PAA-EU

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Beginning of Period Amount	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>Load Management (Program Nos. 7 &amp; 15)</b>														
1. Investment (Net of Retirements)		(\$20,402)	(\$105,777)	\$790,272	\$875,396	\$875,396	\$875,396	\$892,180	(\$1,213,840)	\$875,396	\$875,396	\$100,000	(\$38,894)	\$4,780,520
2. Depreciation Base		\$26,561,238	\$26,455,461	\$27,245,733	\$28,121,129	\$28,996,526	\$29,871,922	\$30,764,102	\$29,550,262	\$30,425,658	\$31,301,055	\$31,401,055	\$31,362,161	
3. Depreciation Expense <sup>(a)</sup>		\$442,857	\$441,806	\$447,510	\$461,391	\$475,980	\$490,570	\$505,300	\$502,620	\$499,799	\$514,389	\$522,518	\$523,027	\$5,827,767
4. Cumulative Investment (Line 2)	\$26,581,640	\$26,561,238	\$26,455,461	\$27,245,733	\$28,121,129	\$28,996,526	\$29,871,922	\$30,764,102	\$29,550,262	\$30,425,658	\$31,301,055	\$31,401,055	\$31,362,161	
5. Less: Accumulated Depreciation		\$11,936,778	\$12,319,234	\$12,615,262	\$12,964,894	\$13,426,285	\$13,902,265	\$14,392,836	\$14,824,210	\$13,147,594	\$14,161,782	\$14,684,300	\$15,148,433	
6. Net Investment (Line 4 - 5)		\$14,644,862	\$14,242,005	\$13,840,199	\$14,280,839	\$14,694,844	\$15,094,260	\$15,479,086	\$15,939,892	\$16,402,668	\$16,778,265	\$17,139,272	\$16,213,728	
7. Average Net Investment		\$14,443,433	\$14,041,102	\$14,060,519	\$14,487,842	\$14,894,552	\$15,286,673	\$15,709,489	\$16,171,280	\$16,590,467	\$16,958,769	\$16,928,014	\$16,465,241	
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$58,903	\$57,262	\$57,342	\$59,084	\$60,743	\$62,342	\$64,066	\$65,950	\$67,659	\$69,161	\$69,036	\$67,149	
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$95,895	\$93,223	\$93,352	\$96,189	\$98,890	\$101,493	\$104,300	\$107,366	\$110,149	\$112,595	\$112,390	\$109,318	\$1,235,161
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$17,755	\$17,261	\$17,285	\$17,810	\$18,310	\$18,792	\$19,312	\$19,879	\$20,395	\$20,847	\$20,810	\$20,241	\$228,696
9. Total Return Requirements (Line 8b + 8c)		\$113,650	\$110,484	\$110,637	\$113,999	\$117,200	\$120,285	\$123,612	\$127,246	\$130,544	\$133,442	\$133,200	\$129,559	\$1,463,857
10. Total Depreciation & Return (Line 3 + 9)		\$556,507	\$552,290	\$558,147	\$575,390	\$593,180	\$610,855	\$628,912	\$629,865	\$630,343	\$647,831	\$655,718	\$652,585	\$7,291,624
<b>Allocation of Depreciation and Return on Investment Between Programs</b>														
<b>Residential On Call Program No. 7 (94.7%)</b>														
Depreciation (Prog #7)		\$419,386	\$418,390	\$423,792	\$436,937	\$450,754	\$464,570	\$478,519	\$475,981	\$473,310	\$487,127	\$494,824	\$495,306	\$5,518,896
Return (Prog #7)		\$107,626	\$104,628	\$104,773	\$107,957	\$110,988	\$113,910	\$117,061	\$120,502	\$123,625	\$126,370	\$126,140	\$122,692	\$1,386,272
Total (Prog #7)		\$527,012	\$523,019	\$528,565	\$544,894	\$561,741	\$578,480	\$595,580	\$596,482	\$596,935	\$613,496	\$620,965	\$617,998	\$6,905,168
<b>Business On Call Program No. 15 (5.3%)</b>														
Depreciation (Prog #15)		\$23,471	\$23,416	\$23,718	\$24,454	\$25,227	\$26,000	\$26,781	\$26,639	\$26,489	\$27,263	\$27,693	\$27,720	\$308,872
Return (Prog #15)		\$6,023	\$5,856	\$5,864	\$6,042	\$6,212	\$6,375	\$6,551	\$6,744	\$6,919	\$7,072	\$7,060	\$6,867	\$77,584
Total (Prog #15)		\$29,495	\$29,271	\$29,582	\$30,496	\$31,439	\$32,375	\$33,332	\$33,383	\$33,408	\$34,335	\$34,753	\$34,587	\$386,456
<b>Total</b>														
Depreciation		\$442,857	\$441,806	\$447,510	\$461,391	\$475,980	\$490,570	\$505,300	\$502,620	\$499,799	\$514,389	\$522,518	\$523,027	\$5,827,767
Return		\$113,650	\$110,484	\$110,637	\$113,999	\$117,200	\$120,285	\$123,612	\$127,246	\$130,544	\$133,442	\$133,200	\$129,559	\$1,463,857
Total		\$556,507	\$552,290	\$558,147	\$575,390	\$593,180	\$610,855	\$628,912	\$629,865	\$630,343	\$647,831	\$655,718	\$652,585	\$7,291,624

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

<sup>(b)</sup> Monthly Equity component for Jan-Dec is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Debt component for Jan-Dec is 1.4751% based on May 2014 ROR Surveillance Report, per PSC-12-0425-PAA-EU

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Beginning of Period Amount	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>18. Business Photovoltaic for Schools Pilot</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183
3. Depreciation Expense <sup>(a)</sup>		\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$119,620	\$1,435,437
4. Cumulative Investment (Line 2)	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183	\$7,177,183
5. Less: Accumulated Depreciation	\$999,672	\$1,119,291	\$1,238,911	\$1,358,531	\$1,478,150	\$1,597,770	\$1,717,390	\$1,837,010	\$1,956,629	\$2,076,249	\$2,195,869	\$2,315,488	\$2,435,108	\$2,435,108
6. Net Investment (Line 4 - 5)	\$6,177,511	\$6,057,892	\$5,938,272	\$5,818,652	\$5,699,032	\$5,579,413	\$5,459,793	\$5,340,173	\$5,220,554	\$5,100,934	\$4,981,314	\$4,861,694	\$4,742,075	\$4,742,075
7. Average Net Investment		\$6,117,701	\$5,998,082	\$5,878,462	\$5,758,842	\$5,639,223	\$5,519,603	\$5,399,983	\$5,280,363	\$5,160,744	\$5,041,124	\$4,921,504	\$4,801,885	\$4,801,885
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$24,949	\$24,461	\$23,974	\$23,486	\$22,998	\$22,510	\$22,022	\$21,534	\$21,047	\$20,559	\$20,071	\$19,583	\$19,583
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$40,617	\$39,823	\$39,029	\$38,235	\$37,441	\$36,646	\$35,852	\$35,058	\$34,264	\$33,470	\$32,675	\$31,881	\$434,992
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$7,520	\$7,373	\$7,226	\$7,079	\$6,932	\$6,785	\$6,638	\$6,491	\$6,344	\$6,197	\$6,050	\$5,903	\$80,541
9. Total Return Requirements (Line 8b + 8c)		\$48,138	\$47,197	\$46,255	\$45,314	\$44,373	\$43,432	\$42,490	\$41,549	\$40,608	\$39,667	\$38,725	\$37,784	\$515,532
10. Total Depreciation & Return (Line 3 + 9)		\$167,758	\$166,816	\$165,875	\$164,934	\$163,993	\$163,051	\$162,110	\$161,169	\$160,228	\$159,286	\$158,345	\$157,404	\$1,950,969

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

<sup>(b)</sup> Monthly Equity component for Jan-Dec is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Debt component for Jan-Dec is 1.4751% based on May 2014 ROR Surveillance Report, per PSC-12-0425-PAA-EU

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Beginning of Period Amount	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>19. Solar Pilot Projects Common Expenses</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648
3. Depreciation Expense <sup>(a)</sup>		\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$349,330
4. Cumulative Investment (Line 2)	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648
5. Less: Accumulated Depreciation	\$946,101	\$975,212	\$1,004,323	\$1,033,434	\$1,062,544	\$1,091,655	\$1,120,766	\$1,149,877	\$1,178,988	\$1,208,098	\$1,237,209	\$1,266,320	\$1,295,431	\$1,295,431
6. Net Investment (Line 4 - 5)	\$800,547	\$771,436	\$742,325	\$713,215	\$684,104	\$654,993	\$625,882	\$596,771	\$567,661	\$538,550	\$509,439	\$480,328	\$451,217	\$451,217
7. Average Net Investment		\$785,992	\$756,881	\$727,770	\$698,659	\$669,548	\$640,438	\$611,327	\$582,216	\$553,105	\$523,994	\$494,884	\$465,773	\$465,773
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$3,205	\$3,087	\$2,968	\$2,849	\$2,731	\$2,612	\$2,493	\$2,374	\$2,256	\$2,137	\$2,018	\$1,900	\$1,900
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$5,218	\$5,025	\$4,832	\$4,639	\$4,445	\$4,252	\$4,059	\$3,866	\$3,672	\$3,479	\$3,286	\$3,092	\$49,865
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$966	\$930	\$895	\$859	\$823	\$787	\$752	\$716	\$680	\$644	\$608	\$573	\$9,233
9. Total Return Requirements (Line 8b + 8c)		\$6,185	\$5,956	\$5,727	\$5,497	\$5,268	\$5,039	\$4,810	\$4,581	\$4,352	\$4,123	\$3,894	\$3,665	\$59,098
10. Total Depreciation & Return (Line 3 + 9)		\$35,295	\$35,066	\$34,837	\$34,608	\$34,379	\$34,150	\$33,921	\$33,692	\$33,463	\$33,234	\$33,005	\$32,776	\$408,428

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

<sup>(b)</sup> Monthly Equity component for Jan-Dec is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Debt component for Jan-Dec is 1.4751% based on May 2014 ROR Surveillance Report, per PSC-12-0425-PAA-EU

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	Beginning of Period Amount	January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>22. Common Expenses</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312
3. Depreciation Expense <sup>(a)</sup>		\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$162,339	\$1,948,062
4. Cumulative Investment (Line 2)	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312	\$9,740,312
5. Less: Accumulated Depreciation	\$5,933,927	\$6,096,266	\$6,258,604	\$6,420,943	\$6,583,281	\$6,745,620	\$6,907,958	\$7,070,297	\$7,232,635	\$7,394,974	\$7,557,313	\$7,719,651	\$7,881,990	\$7,881,990
6. Net Investment (Line 4 - 5)	\$3,806,385	\$3,644,047	\$3,481,708	\$3,319,370	\$3,157,031	\$2,994,693	\$2,832,354	\$2,670,015	\$2,507,677	\$2,345,338	\$2,183,000	\$2,020,661	\$1,858,323	\$1,858,323
7. Average Net Investment		\$3,725,216	\$3,562,877	\$3,400,539	\$3,238,200	\$3,075,862	\$2,913,523	\$2,751,185	\$2,588,846	\$2,426,508	\$2,264,169	\$2,101,831	\$1,939,492	\$1,939,492
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$15,192	\$14,530	\$13,868	\$13,206	\$12,544	\$11,882	\$11,220	\$10,558	\$9,896	\$9,234	\$8,572	\$7,910	\$7,910
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$24,733	\$23,655	\$22,577	\$21,499	\$20,422	\$19,344	\$18,266	\$17,188	\$16,110	\$15,033	\$13,955	\$12,877	\$225,659
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$4,579	\$4,380	\$4,180	\$3,981	\$3,781	\$3,582	\$3,382	\$3,182	\$2,983	\$2,783	\$2,584	\$2,384	\$41,782
9. Total Return Requirements (Line 8b + 8c)		\$29,312	\$28,035	\$26,758	\$25,480	\$24,203	\$22,925	\$21,648	\$20,371	\$19,093	\$17,816	\$16,538	\$15,261	\$267,440
10. Total Depreciation & Return (Line 3 + 9)		\$191,651	\$190,373	\$189,096	\$187,819	\$186,541	\$185,264	\$183,987	\$182,709	\$181,432	\$180,154	\$178,877	\$177,600	\$2,215,503

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

<sup>(b)</sup> Monthly Equity component for Jan-Dec is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Debt component for Jan-Dec is 1.4751% based on May 2014 ROR Surveillance Report, per PSC-12-0425-PAA-EU

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

PROGRAM TITLE	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total for Period
1. Residential Home Energy Survey									
Actual	\$75,402	\$2,042,240	\$26,367	\$1,080,312	\$47,832	\$0	\$42,900	\$254,441	\$3,569,496
Estimated	\$72,592	\$2,426,810	\$0	\$438,751	\$5,425,585	\$0	\$28,349	\$201,989	\$8,594,077
Total	\$147,995	\$4,469,051	\$26,367	\$1,519,063	\$5,473,417	\$0	\$71,249	\$456,431	\$12,163,573
2. Residential Building Envelope									
Actual	\$0	\$149,182	\$44	\$145,915	\$0	\$1,277,674	\$3,850	\$7,677	\$1,584,342
Estimated	\$0	\$136,545	\$0	\$90,543	\$0	\$1,622,660	\$5,934	\$17,332	\$1,873,014
Total	\$0	\$285,727	\$44	\$236,458	\$0	\$2,900,334	\$9,784	\$25,009	\$3,457,356
3. Residential Duct System Testing & Repair									
Actual	\$0	\$364,082	\$4,603	\$37,795	\$0	\$96,953	\$550	(\$33,785)	\$470,199
Estimated	\$0	\$416,650	\$0	\$32,939	\$0	\$117,041	\$7,933	(\$87,474)	\$487,088
Total	\$0	\$780,732	\$4,603	\$70,734	\$0	\$213,994	\$8,483	(\$121,259)	\$957,287
4. Residential Air Conditioning									
Actual	\$0	\$861,565	\$658	\$225,431	\$0	\$32,765,950	\$28,115	\$44,842	\$33,926,561
Estimated	\$0	\$933,013	\$0	\$142,092	\$0	\$37,309,868	\$32,308	\$86,946	\$38,504,228
Total	\$0	\$1,794,578	\$658	\$367,523	\$0	\$70,075,818	\$60,423	\$131,789	\$72,430,789
5. Residential New Construction (BuildSmart®)									
Actual	\$0	\$265,482	\$0	\$72,556	\$0	\$16,650	\$0	\$39,769	\$394,456
Estimated	\$0	\$254,629	\$0	\$18,584	\$0	\$13,046	\$7,253	\$20,300	\$313,812
Total	\$0	\$520,111	\$0	\$91,140	\$0	\$29,696	\$7,253	\$60,068	\$708,268
6. Residential Low-Income Weatherization									
Actual	\$0	\$20,082	\$0	\$0	\$0	\$42,540	\$0	\$1,894	\$64,517
Estimated	\$0	\$20,135	\$0	\$1,072	\$0	\$43,666	\$0	\$2,999	\$67,871
Total	\$0	\$40,217	\$0	\$1,072	\$0	\$86,206	\$0	\$4,893	\$132,388
7. Residential Load Management ("On Call")									
Actual	\$3,110,566	(\$132,347)	\$153,349	\$1,374,151	\$0	\$21,486,724	\$24,438	\$243,774	\$26,260,654
Estimated	\$3,207,682	\$975,731	(\$802,084)	\$1,318,515	\$0	\$25,324,883	\$0	\$253,932	\$30,278,658
Total	\$6,318,247	\$843,384	(\$648,736)	\$2,692,666	\$0	\$46,811,607	\$24,438	\$497,705	\$56,539,312
8. Business Energy Evaluation									
Actual	\$0	\$1,977,838	\$4,816	\$478,094	\$40,214	\$0	\$9,922	\$118,379	\$2,629,263
Estimated	\$0	\$2,178,359	\$4,500	\$415,327	\$2,452,763	\$0	\$30,087	\$190,478	\$5,271,513
Total	\$0	\$4,156,197	\$9,316	\$893,420	\$2,492,977	\$0	\$40,008	\$308,857	\$7,900,776
9. Business Efficient Lighting									
Actual	\$0	\$121,661	\$15	\$39,822	\$0	\$75,761	\$0	\$5,669	\$242,928
Estimated	\$0	\$139,279	\$0	\$13,522	\$0	\$80,764	\$659	\$4,195	\$238,419



FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

PROGRAM TITLE	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total for Period
Total	\$0	\$260,940	\$15	\$53,344	\$0	\$156,525	\$659	\$9,864	\$481,347
10. Business Heating, Ventilating & A/C									
Actual	\$0	\$339,232	\$33	\$118,924	\$0	\$1,181,159	\$555	\$30,154	\$1,670,057
Estimated	\$0	\$409,567	\$0	\$43,621	\$0	\$2,288,696	\$4,949	\$48,065	\$2,794,899
Total	\$0	\$748,800	\$33	\$162,545	\$0	\$3,469,855	\$5,504	\$78,219	\$4,464,956
11. Business Custom Incentive									
Actual	\$0	\$18,960	\$0	\$0	\$0	\$66,530	\$0	\$2,177	\$87,668
Estimated	\$0	\$11,942	\$0	\$25,700	\$0	\$375,050	\$0	\$3,114	\$415,807
Total	\$0	\$30,903	\$0	\$25,700	\$0	\$441,581	\$0	\$5,291	\$503,475
12. Business Building Envelope									
Actual	\$0	\$242,677	\$48	\$87,149	\$0	\$3,617,907	\$2,750	\$7,440	\$3,957,971
Estimated	\$0	\$247,635	\$0	\$24,227	\$0	\$2,570,541	\$3,956	\$12,050	\$2,858,410
Total	\$0	\$490,312	\$48	\$111,376	\$0	\$6,188,449	\$6,706	\$19,490	\$6,816,381
13. Business Water Heating									
Actual	\$0	\$3,765	\$0	\$2,968	\$0	\$1,550	\$0	\$400	\$8,683
Estimated	\$0	\$3,386	\$0	\$1,040	\$0	\$2,996	\$0	\$53	\$7,475
Total	\$0	\$7,151	\$0	\$4,008	\$0	\$4,546	\$0	\$453	\$16,158
14. Business Refrigeration									
Actual	\$0	\$7,959	\$0	\$5,029	\$0	\$39,952	\$0	\$391	\$53,331
Estimated	\$0	\$7,235	\$0	\$1,510	\$0	\$1,872	\$20	\$2,086	\$12,723
Total	\$0	\$15,194	\$0	\$6,539	\$0	\$41,824	\$20	\$2,476	\$66,054
15. Business On Call									
Actual	\$174,198	\$72,382	\$2,375	\$223,533	\$0	\$1,366,286	\$22	\$12,922	\$1,851,718
Estimated	\$179,522	\$61,478	(\$146,000)	\$67,580	\$0	\$1,959,302	\$1,997	\$26,067	\$2,149,945
Total	\$353,720	\$133,860	(\$143,625)	\$291,112	\$0	\$3,325,588	\$2,019	\$38,988	\$4,001,663
16. Commercial/Industrial Load Control									
Actual	\$0	\$124,000	\$1,059	(\$14)	\$0	\$19,880,976	\$0	\$24,035	\$20,030,055
Estimated	\$0	\$123,122	\$337	\$4,222	\$0	\$20,399,201	\$124	\$42,238	\$20,569,244
Total	\$0	\$247,122	\$1,395	\$4,207	\$0	\$40,280,177	\$124	\$66,273	\$40,599,299
17. Commercial/Industrial Demand Reduction									
Actual	\$0	\$143,264	\$323	\$275	\$0	\$7,987,598	\$0	\$30,555	\$8,162,014
Estimated	\$0	\$150,116	\$405	\$6,696	\$0	\$9,907,640	\$125	\$49,996	\$10,114,979
Total	\$0	\$293,380	\$728	\$6,971	\$0	\$17,895,238	\$125	\$80,551	\$18,276,994
18. Res. Solar Water Heating Pilot									
Actual	\$0	\$121,985	\$0	\$45,273	\$0	\$610,000	\$0	\$2,792	\$780,049
Estimated	\$0	\$121,318	\$0	\$0	\$0	\$613,000	\$659	\$1,696	\$736,673
Total	\$0	\$243,303	\$0	\$45,273	\$0	\$1,223,000	\$659	\$4,488	\$1,516,723

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

PROGRAM TITLE	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total for Period
19. Res. Solar Water Heating (LINC) Pilot									
Actual	\$0	\$22,064	\$0	\$0	\$0	\$641,697	\$0	\$1,190	\$664,950
Estimated	\$0	\$22,636	\$0	\$0	\$0	\$810,000	\$0	\$414	\$833,050
Total	\$0	\$44,700	\$0	\$0	\$0	\$1,451,697	\$0	\$1,604	\$1,498,001
20. Residential Photovoltaic Pilot									
Actual	\$0	\$69,905	\$3	\$0	\$0	\$3,753,616	\$0	\$2,194	\$3,825,718
Estimated	\$0	\$96,090	\$0	\$0	\$0	\$883,440	\$659	\$1,796	\$981,985
Total	\$0	\$165,995	\$3	\$0	\$0	\$4,637,056	\$659	\$3,990	\$4,807,703
21. Business Solar Water Heating Pilot									
Actual	\$0	\$14,729	\$0	\$16,605	\$0	\$2,334	\$0	\$676	\$34,343
Estimated	\$0	\$17,955	\$0	\$0	\$0	\$202,018	\$0	\$560	\$220,532
Total	\$0	\$32,683	\$0	\$16,605	\$0	\$204,352	\$0	\$1,235	\$254,875
22. Business Photovoltaic Pilot									
Actual	\$0	\$37,694	\$0	\$48,405	\$0	\$1,219,948	\$0	\$984	\$1,307,030
Estimated	\$0	\$40,479	\$0	\$0	\$0	\$764,478	\$0	\$278	\$805,235
Total	\$0	\$78,173	\$0	\$48,405	\$0	\$1,984,426	\$0	\$1,261	\$2,112,264
23. Business Photovoltaic for Schools Pilot									
Actual	\$422,559	\$62,004	\$16	\$37,772	\$0	\$0	\$38	\$15,305	\$537,696
Estimated	\$871,525	\$52,781	\$0	\$53,611	\$0	\$0	\$0	\$355	\$978,272
Total	\$1,294,084	\$114,785	\$16	\$91,383	\$0	\$0	\$38	\$15,660	\$1,515,967
24. Renewable Research & Demo. Project									
Actual	\$0	\$23,682	\$0	\$252,313	\$0	\$0	\$0	\$230	\$276,224
Estimated	\$0	\$16,909	\$0	\$545,431	\$0	\$0	\$0	\$510	\$562,850
Total	\$0	\$40,591	\$0	\$797,744	\$0	\$0	\$0	\$740	\$839,074
25. Solar Pilot Projects Common Expenses									
Actual	\$225,563	\$36,505	\$0	\$0	\$0	\$0	\$0	\$99	\$262,167
Estimated	\$216,583	\$37,449	\$0	\$0	\$0	\$0	\$0	\$875	\$254,907
Total	\$442,146	\$73,954	\$0	\$0	\$0	\$0	\$0	\$974	\$517,073
26. Cogeneration & Small Power Production									
Actual	\$0	\$319,709	\$0	\$2,818	\$0	\$0	\$0	(\$95,572)	\$226,954
Estimated	\$0	\$331,279	\$0	\$0	\$0	\$0	\$0	(\$86,200)	\$245,079
Total	\$0	\$650,988	\$0	\$2,818	\$0	\$0	\$0	(\$181,773)	\$472,033
27. Conservation Research & Development									
Actual	\$0	\$52,398	\$9	\$135,157	\$0	\$0	\$0	\$234	\$187,798
Estimated	\$0	\$55,752	\$0	\$310,104	\$0	\$0	\$0	\$0	\$365,856
Total	\$0	\$108,150	\$9	\$445,261	\$0	\$0	\$0	\$234	\$553,654

FLORIDA POWER & LIGHT COMPANY  
 ENERGY CONSERVATION COST RECOVERY  
 CONSERVATION PROGRAM COSTS

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

PROGRAM TITLE	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total for Period
28. Common Expenses									
Actual	\$1,143,309	\$4,227,343	\$1,029	\$423,568	\$0	\$0	\$10,506	\$705,123	\$6,510,877
Estimated	\$1,120,400	\$4,446,313	\$760	\$839,816	\$0	\$0	\$13,291	\$711,985	\$7,132,564
Total	\$2,263,709	\$8,673,656	\$1,789	\$1,263,384	\$0	\$0	\$23,796	\$1,417,107	\$13,643,441
29. Recoverable Conservation Expenses									
Actual	\$5,151,597	\$11,610,043	\$194,747	\$4,853,849	\$88,046	\$96,131,804	\$123,646	\$1,423,985	\$119,577,718
Estimated	\$5,668,304	\$13,734,593	(\$942,082)	\$4,394,902	\$7,878,348	\$105,290,164	\$138,304	\$1,506,633	\$137,669,165
Total	\$10,819,901	\$25,344,636	(\$747,335)	\$9,248,751	\$7,966,394	\$201,421,968	\$261,950	\$2,930,618	\$257,246,883

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>1. Residential Home Energy Survey</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412
3. Depreciation Expense <sup>(a)</sup>		\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$8,757	\$105,082
4. Cumulative Investment (Line 2)	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412	\$525,412
5. Less: Accumulated Depreciation	\$21,892	\$30,649	\$39,406	\$48,163	\$56,920	\$65,676	\$74,433	\$83,190	\$91,947	\$100,704	\$109,461	\$118,218	\$126,974	\$126,974
6. Net Investment (Line 4 - 5)	\$503,519	\$494,763	\$486,006	\$477,249	\$468,492	\$459,735	\$450,978	\$442,221	\$433,465	\$424,708	\$415,951	\$407,194	\$398,437	\$398,437
7. Average Net Investment		\$499,141	\$490,384	\$481,627	\$472,870	\$464,114	\$455,357	\$446,600	\$437,843	\$429,086	\$420,329	\$411,572	\$402,816	\$402,816
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$2,048	\$2,012	\$1,976	\$1,940	\$1,904	\$1,868	\$1,821	\$1,786	\$1,750	\$1,714	\$1,678	\$1,643	\$1,643
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$3,334	\$3,275	\$3,217	\$3,158	\$3,100	\$3,041	\$2,965	\$2,907	\$2,849	\$2,791	\$2,733	\$2,674	\$36,044
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$651	\$640	\$628	\$617	\$606	\$594	\$549	\$538	\$527	\$517	\$506	\$495	\$6,869
9. Total Return Requirements (Line 8b + 8c)		\$3,985	\$3,915	\$3,845	\$3,775	\$3,705	\$3,635	\$3,514	\$3,445	\$3,376	\$3,307	\$3,239	\$3,170	\$42,912
10. Total Depreciation & Return (Line 3 + 9)		\$12,742	\$12,672	\$12,602	\$12,532	\$12,462	\$12,392	\$12,271	\$12,202	\$12,133	\$12,064	\$11,995	\$11,926	\$147,995

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

<sup>(b)</sup> Monthly Equity Component for Jan-Jun 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity. Monthly Equity component for Jul-Dec 2014 estimated period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Monthly Debt Component for Jan-Jun 2014 actual period is 1.5658% based on May 2013 ROR Surveillance report and the Debt Component for Jul-Dec 2014 estimated is 1.4751% based on the May 2014 ROR Surveillance Report, per Order PSC-12-0425-PAA-EU.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>Load Management (Program Nos. 7 &amp; 15)</b>														
1. Investment (Net of Retirements)		(\$1,012,950)	\$120,291	(\$8,519)	\$7,138	\$2,592,896	\$646,687	\$1,183,737	(\$6,432,208)	\$857,310	\$1,031,149	\$135,151	(\$70,073)	(\$949,392)
2. Depreciation Base		\$26,518,082	\$26,638,373	\$26,629,854	\$26,636,992	\$29,229,888	\$29,876,574	\$31,060,311	\$24,628,103	\$25,485,413	\$26,516,562	\$26,651,713	\$26,581,640	
3. Depreciation Expense <sup>(a)</sup>		\$450,409	\$442,970	\$443,902	\$443,890	\$465,557	\$492,554	\$507,807	\$464,070	\$417,613	\$433,350	\$443,069	\$443,611	\$5,448,803
4. Cumulative Investment (Line 2)	\$27,531,032	\$26,518,082	\$26,638,373	\$26,629,854	\$26,636,992	\$29,229,888	\$29,876,574	\$31,060,311	\$24,628,103	\$25,485,413	\$26,516,562	\$26,651,713	\$26,581,640	
5. Less: Accumulated Depreciation	\$15,686,111	\$15,043,719	\$15,486,745	\$15,930,647	\$16,342,990	\$16,787,900	\$17,194,885	\$17,697,359	\$10,537,584	\$10,800,291	\$11,230,933	\$11,614,391	\$11,936,778	
6. Net Investment (Line 4 - 5)	\$11,844,921	\$11,474,363	\$11,151,628	\$10,699,207	\$10,294,001	\$12,441,987	\$12,681,689	\$13,362,952	\$14,090,520	\$14,685,122	\$15,285,629	\$15,037,322	\$14,644,862	
7. Average Net Investment		\$11,659,642	\$11,312,995	\$10,925,417	\$10,496,604	\$11,367,994	\$12,561,838	\$13,022,320	\$13,726,736	\$14,387,821	\$14,985,376	\$15,161,476	\$14,841,092	
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$47,834	\$46,412	\$44,822	\$43,062	\$46,637	\$51,535	\$53,108	\$55,980	\$58,676	\$61,113	\$61,832	\$60,525	
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$77,873	\$75,558	\$72,970	\$70,106	\$75,925	\$83,899	\$86,459	\$91,136	\$95,525	\$99,493	\$100,662	\$98,535	\$1,028,141
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$15,214	\$14,761	\$14,255	\$13,696	\$14,833	\$16,391	\$16,008	\$16,874	\$17,687	\$18,422	\$18,638	\$18,244	\$195,023
9. Total Return Requirements (Line 8b + 8c)		\$93,087	\$90,319	\$87,225	\$83,801	\$90,758	\$100,290	\$102,468	\$108,010	\$113,212	\$117,914	\$119,300	\$116,779	\$1,223,164
10. Total Depreciation & Return (Line 3 + 9)		\$543,496	\$533,290	\$531,127	\$527,692	\$556,316	\$592,844	\$610,275	\$572,081	\$530,825	\$551,264	\$562,369	\$560,390	\$6,671,967
<b>Allocation of Depreciation and Return on Investment Between Programs</b>														
<b>Residential On Call Program No. 7 (94.7%)</b>														
Depreciation (Prog #7)		\$426,538	\$419,493	\$420,375	\$420,364	\$440,883	\$466,448	\$480,894	\$439,474	\$395,479	\$410,382	\$419,586	\$420,100	\$5,160,017
Return (Prog #7)		\$88,136	\$85,515	\$82,584	\$79,342	\$85,931	\$94,957	\$97,037	\$102,286	\$107,212	\$111,665	\$112,977	\$110,590	\$1,158,230
Total (Prog #7)		\$514,673	\$505,008	\$502,960	\$499,707	\$526,813	\$561,405	\$577,930	\$541,760	\$502,691	\$522,047	\$532,563	\$530,689	\$6,318,247
<b>Business On Call Program No. 15 (5.3%)</b>														
Depreciation (Prog #15)		\$23,872	\$23,477	\$23,527	\$23,526	\$24,675	\$26,105	\$26,914	\$24,596	\$22,133	\$22,968	\$23,483	\$23,511	\$288,787
Return (Prog #15)		\$4,951	\$4,805	\$4,641	\$4,459	\$4,828	\$5,333	\$5,431	\$5,725	\$6,000	\$6,249	\$6,323	\$6,189	\$64,933
Total (Prog #15)		\$28,823	\$28,282	\$28,167	\$27,985	\$29,502	\$31,438	\$32,345	\$30,320	\$28,134	\$29,217	\$29,806	\$29,701	\$353,720
<b>Total</b>														
Depreciation		\$450,409	\$442,970	\$443,902	\$443,890	\$465,557	\$492,554	\$507,807	\$464,070	\$417,613	\$433,350	\$443,069	\$443,611	\$5,448,803
Return		\$93,087	\$90,319	\$87,225	\$83,801	\$90,758	\$100,290	\$102,468	\$108,010	\$113,212	\$117,914	\$119,300	\$116,779	\$1,223,164
Total		\$543,496	\$533,290	\$531,127	\$527,692	\$556,316	\$592,844	\$610,275	\$572,081	\$530,825	\$551,264	\$562,369	\$560,390	\$6,671,967

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

<sup>(b)</sup> Monthly Equity Component for Jan-Jun 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity. Monthly Equity component for Jul-Dec 2014 estimated period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Monthly Debt Component for Jan-Jun 2014 actual period is 1.5658% based on May 2013 ROR Surveillance report and the Debt Component for Jul-Dec 2014 estimated is 1.4751% based on the May 2014 ROR Surveillance Report, per Order PSC-12-0425-PAA-EU.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>23. Business Photovoltaic for Schools Pilot</b>														
1. Investment (Net of Retirements)		\$0	\$357,895	\$556,059	\$794,161	\$119,620	\$0	\$763,807	\$775,936	\$1,700,186	\$134,917	\$0	\$0	\$5,202,580
2. Depreciation Base		\$1,974,602	\$2,332,498	\$2,888,556	\$3,682,717	\$3,802,337	\$3,802,337	\$4,566,144	\$5,342,080	\$7,042,266	\$7,177,183	\$7,177,183	\$7,177,183	
3. Depreciation Expense <sup>(a)</sup>		\$32,910	\$35,893	\$43,509	\$54,761	\$62,375	\$63,372	\$69,737	\$82,569	\$103,203	\$118,495	\$119,620	\$119,620	\$906,063
4. Cumulative Investment (Line 2)	\$1,974,602	\$1,974,602	\$2,332,498	\$2,888,556	\$3,682,717	\$3,802,337	\$3,802,337	\$4,566,144	\$5,342,080	\$7,042,266	\$7,177,183	\$7,177,183	\$7,177,183	
5. Less: Accumulated Depreciation	\$93,608	\$126,518	\$162,411	\$205,920	\$260,680	\$323,056	\$386,428	\$456,165	\$538,734	\$641,937	\$760,432	\$880,052	\$999,672	
6. Net Investment (Line 4 - 5)	\$1,880,994	\$1,848,084	\$2,170,087	\$2,682,637	\$3,422,037	\$3,479,281	\$3,415,909	\$4,109,979	\$4,803,346	\$6,400,329	\$6,416,751	\$6,297,131	\$6,177,511	
7. Average Net Investment		\$1,864,539	\$2,009,085	\$2,426,362	\$3,052,337	\$3,450,659	\$3,447,595	\$3,762,944	\$4,456,662	\$5,601,838	\$6,408,540	\$6,356,941	\$6,237,321	
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$7,649	\$8,242	\$9,954	\$12,522	\$14,156	\$14,144	\$15,346	\$18,175	\$22,845	\$26,135	\$25,925	\$25,437	
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$12,453	\$13,418	\$16,205	\$20,386	\$23,047	\$23,026	\$24,983	\$29,589	\$37,192	\$42,548	\$42,206	\$41,412	\$326,466
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$2,433	\$2,621	\$3,166	\$3,983	\$4,502	\$4,498	\$4,626	\$5,479	\$6,886	\$7,878	\$7,815	\$7,668	\$61,555
9. Total Return Requirements (Line 8b + 8c)		\$14,886	\$16,040	\$19,371	\$24,369	\$27,549	\$27,524	\$29,609	\$35,068	\$44,079	\$50,426	\$50,020	\$49,079	\$388,021
10. Total Depreciation & Return (Line 3 + 9)		\$47,796	\$51,932	\$62,880	\$79,129	\$89,924	\$90,897	\$99,346	\$117,636	\$147,282	\$168,922	\$169,640	\$168,699	\$1,294,084

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

<sup>(b)</sup> Monthly Equity Component for Jan-Jun 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity. Monthly Equity component for Jul-Dec 2014 estimated period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Monthly Debt Component for Jan-Jun 2014 actual period is 1.5658% based on May 2013 ROR Surveillance report and the Debt Component for Jul-Dec 2014 estimated is 1.4751% based on the May 2014 ROR Surveillance Report, per Order PSC-12-0425-PAA-EU.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>25. Solar Pilot Projects Common Expenses</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Depreciation Base		\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648
3. Depreciation Expense <sup>(a)</sup>		\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$29,111	\$349,330
4. Cumulative Investment (Line 2)	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648	\$1,746,648
5. Less: Accumulated Depreciation		\$596,771	\$625,882	\$654,993	\$684,104	\$713,215	\$742,326	\$771,436	\$800,547	\$829,658	\$858,769	\$887,880	\$916,990	\$946,101
6. Net Investment (Line 4 - 5)		\$1,149,877	\$1,120,766	\$1,091,655	\$1,062,544	\$1,033,433	\$1,004,323	\$975,212	\$946,101	\$916,990	\$887,879	\$858,769	\$829,658	\$800,547
7. Average Net Investment		\$1,135,321	\$1,106,210	\$1,077,100	\$1,047,989	\$1,018,878	\$989,767	\$960,656	\$931,546	\$902,435	\$873,324	\$844,213	\$815,102	
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$4,658	\$4,538	\$4,419	\$4,299	\$4,180	\$4,061	\$3,918	\$3,799	\$3,680	\$3,562	\$3,443	\$3,324	
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$7,583	\$7,388	\$7,194	\$6,999	\$6,805	\$6,611	\$6,378	\$6,185	\$5,992	\$5,798	\$5,605	\$5,412	\$77,949
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$1,481	\$1,443	\$1,405	\$1,367	\$1,329	\$1,291	\$1,181	\$1,145	\$1,109	\$1,074	\$1,038	\$1,002	\$14,867
9. Total Return Requirements (Line 8b + 8c)		\$9,064	\$8,832	\$8,599	\$8,367	\$8,134	\$7,902	\$7,559	\$7,330	\$7,101	\$6,872	\$6,643	\$6,414	\$92,816
10. Total Depreciation & Return (Line 3 + 9)		\$38,175	\$37,942	\$37,710	\$37,478	\$37,245	\$37,013	\$36,670	\$36,441	\$36,212	\$35,983	\$35,754	\$35,525	\$442,146

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

<sup>(b)</sup> Monthly Equity Component for Jan-Jun 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity. Monthly Equity component for Jul-Dec 2014 estimated period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Monthly Debt Component for Jan-Jun 2014 actual period is 1.5658% based on May 2013 ROR Surveillance report and the Debt Component for Jul-Dec 2014 estimated is 1.4751% based on the May 2014 ROR Surveillance Report, per Order PSC-12-0425-PAA-EU.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION RETURN

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
<b>28. Common Expenses</b>														
1. Investment (Net of Retirements)		\$0	\$0	\$0	\$0	\$0	\$0	\$37,820	\$16,800	\$8,400	\$503,730	\$47,590	\$41,890	\$656,230
2. Depreciation Base		\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,121,902	\$9,138,702	\$9,147,102	\$9,650,832	\$9,698,422	\$9,740,312	
3. Depreciation Expense <sup>(a)</sup>		\$168,733	\$151,401	\$151,401	\$151,401	\$151,401	\$151,401	\$151,717	\$152,172	\$152,382	\$156,649	\$161,244	\$161,989	\$1,861,892
4. Cumulative Investment (Line 2)	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,084,082	\$9,121,902	\$9,138,702	\$9,147,102	\$9,650,832	\$9,698,422	\$9,740,312	
5. Less: Accumulated Depreciation	\$4,072,035	\$4,240,768	\$4,392,169	\$4,543,570	\$4,694,972	\$4,846,373	\$4,997,774	\$5,149,491	\$5,301,663	\$5,454,044	\$5,610,694	\$5,771,938	\$5,933,927	
6. Net Investment (Line 4 - 5)	\$5,012,047	\$4,843,315	\$4,691,913	\$4,540,512	\$4,389,111	\$4,237,709	\$4,086,308	\$3,972,411	\$3,837,040	\$3,693,058	\$4,040,138	\$3,926,484	\$3,806,385	
7. Average Net Investment		\$4,927,681	\$4,767,614	\$4,616,213	\$4,464,811	\$4,313,410	\$4,162,008	\$4,029,360	\$3,904,725	\$3,765,049	\$3,866,598	\$3,983,311	\$3,866,435	
8. Return on Average Net Investment														
a. Equity Component <sup>(b)</sup>		\$20,216	\$19,559	\$18,938	\$18,317	\$17,696	\$17,075	\$16,433	\$15,924	\$15,355	\$15,769	\$16,245	\$15,768	
b. Equity Component grossed up for taxes (Line 8a/.61425)		\$32,911	\$31,842	\$30,831	\$29,820	\$28,809	\$27,798	\$26,752	\$25,925	\$24,997	\$25,672	\$26,446	\$25,670	\$337,474
c. Debt Component (Line 7 * debt rate * 1/12) <sup>(c)</sup>		\$6,430	\$6,221	\$6,023	\$5,826	\$5,628	\$5,431	\$4,953	\$4,800	\$4,628	\$4,753	\$4,897	\$4,753	\$64,343
9. Total Return Requirements (Line 8b + 8c)		\$39,341	\$38,063	\$36,854	\$35,646	\$34,437	\$33,228	\$31,705	\$30,725	\$29,626	\$30,425	\$31,343	\$30,423	\$401,816
10. Total Depreciation & Return (Line 3 + 9)		\$208,074	\$189,464	\$188,256	\$187,047	\$185,838	\$184,629	\$183,422	\$182,896	\$182,007	\$187,074	\$192,587	\$192,413	\$2,263,709

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

<sup>(b)</sup> Monthly Equity Component for Jan-Jun 2014 actual period is 4.9230% based on May 2013 ROR Surveillance Report and reflects a 10.5% return on equity. Monthly Equity component for Jul-Dec 2014 estimated period is 4.8938% based on the May 2014 ROR Surveillance Report and reflects a 10.5% return on equity per Order No. PSC 12-0425-PAA-EU.

<sup>(c)</sup> Monthly Debt Component for Jan-Jun 2014 actual period is 1.5658% based on May 2013 ROR Surveillance report and the Debt Component for Jul-Dec 2014 estimated is 1.4751% based on the May 2014 ROR Surveillance Report, per Order PSC-12-0425-PAA-EU.

Totals may not add due to rounding.



**FLORIDA POWER & LIGHT COMPANY**  
**Schedule of Return on Advanced Capacity Payment**  
**Solid Waste Authority**  
**For the Period January through December 2014**

Line No.	Description	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	Total	Line No.
1.	Advance Capacity Payment - Jurisdictional Amount (a)		53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932	53,928,932		1.
2.	Advance Capacity Payment accumulated expense		4,494,078	8,988,156	13,482,234	17,976,312	22,470,390	26,964,468	31,458,546	35,952,624	40,446,702	44,940,780	49,434,858	53,928,932		2.
3.	Unrecovered SWA balance (Line 1 - 2 )	\$ -	\$ 49,434,854	\$ 44,940,776	\$ 40,446,698	\$ 35,952,620	\$ 31,458,542	\$ 26,964,464	\$ 22,470,386	\$ 17,976,308	\$ 13,482,230	\$ 8,988,152	\$ 4,494,074	\$ 0	n/a	3.
4.	Average Advanced Capacity Payments		\$ 24,717,427.08	\$ 47,187,815.15	\$ 42,693,737.15	\$ 38,199,659.15	\$ 33,705,581.15	\$ 29,211,503.15	\$ 24,717,425.15	\$ 20,223,347.15	\$ 15,729,269.15	\$ 11,235,191.15	\$ 6,741,113.15	\$ 2,247,037.15	n/a	4.
5.	Return on Average Advance Capacity Payments															5.
a.	Equity Component (b)		101,403	193,588	175,151	156,714	138,277	119,840	100,803	82,475	64,147	45,819	27,492	9,164		
b.	Equity Component grossed up for taxes (Line 5a/.61425)		165,085	315,162	285,146	255,131	225,115	195,100	164,107	134,269	104,432	74,594	44,756	14,919	1,977,815	
c.	Debt Component (Line 7 * debt rate /12) ( c )		32,251	61,571	55,707	49,843	43,979	38,115	30,385	24,861	19,336	13,811	8,287	2,762	380,908	
6.	Advanced Capacity Payment Expense		4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,078	4,494,074	53,928,932	6.
7.	Total System Recoverable Expenses (Lines 5 & 6)		4,691,414	4,870,810	4,834,931	4,799,052	4,763,172	4,727,293	4,688,570	4,653,208	4,617,846	4,582,483	4,547,121	4,511,755	56,287,656	7.

(a) As approved on Docket No. 110018-EU Order No. PSC-11-0293-FOF-EU

(b) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%. The monthly Equity Component for the Jan - Jun 2014 period is 4.9230% per FPSC Order No. PSC-12-0425-PAA-EU. and reflects a 10.5% return on equity. The monthly Equity Component for the Jul - Dec 2014 period is 4.8938% based on the May 2014 Earnings Surveillance Report and reflects a 10.5% return on equity.

(c) The Debt Component for the Jan - Jun 2014 period is 1.5658% based on FPSC Order No. PSC-12-0425-PAA-EUI, and the Debt Component for the Jul - Dec 2014 period is 1.4751% based on the May 2014 Earnings Surveillance Report and reflects a 10.5% ROE.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

PROGRAM TITLE	Monthly Data												
	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1. Residential Home Energy Survey	\$663,029	\$419,211	\$461,324	\$490,545	\$509,885	\$1,025,502	\$2,220,493	\$2,070,710	\$2,185,124	\$866,212	\$594,480	\$657,058	\$12,163,573
2. Residential Building Envelope	\$396,154	\$228,257	\$218,202	\$220,615	\$227,030	\$294,083	\$351,606	\$364,997	\$336,983	\$346,571	\$276,900	\$195,957	\$3,457,356
3. Residential Duct System Testing & Repair	\$62,069	\$81,709	\$80,261	\$81,225	\$86,626	\$78,309	\$87,412	\$66,463	\$82,134	\$85,473	\$83,897	\$81,710	\$957,287
4. Residential Air Conditioning	\$4,955,314	\$4,970,514	\$5,640,863	\$5,797,021	\$6,221,429	\$6,341,420	\$7,059,092	\$7,715,846	\$7,488,322	\$7,058,296	\$4,422,302	\$4,760,370	\$72,430,789
5. Residential New Construction (BuildSmart®)	\$53,613	\$67,141	\$68,212	\$66,532	\$71,941	\$67,018	\$60,110	\$48,862	\$50,882	\$53,964	\$47,894	\$52,101	\$708,268
6. Residential Low-Income Weatherization	\$29,281	(\$15,765)	\$20,647	\$9,142	\$11,009	\$10,203	\$12,873	\$13,595	\$12,675	\$10,900	\$8,839	\$8,990	\$132,388
7. Residential Load Management ("On Call")	\$3,511,381	\$3,426,427	\$3,275,703	\$4,741,135	\$5,712,472	\$5,593,536	\$5,758,464	\$5,723,967	\$5,751,205	\$5,848,157	\$3,551,780	\$3,645,085	\$56,539,312
8. Business Energy Evaluation	\$472,364	\$354,947	\$363,157	\$386,466	\$428,949	\$623,380	\$890,807	\$1,324,481	\$1,348,042	\$661,735	\$427,091	\$619,356	\$7,900,776
9. Business Efficient Lighting	\$40,744	\$65,221	\$30,111	\$31,013	\$45,999	\$29,839	\$57,342	\$28,134	\$42,900	\$32,251	\$35,406	\$41,385	\$481,347
10. Business Heating, Ventilating & A/C	\$136,658	\$496,239	\$136,940	\$555,359	\$222,211	\$122,650	\$175,792	\$158,380	\$357,992	\$400,151	\$1,582,103	\$120,482	\$4,464,956
11. Business Custom Incentive	\$4,772	\$4,243	\$4,370	\$3,095	\$18,996	\$52,192	\$2,600	\$96,873	\$53,251	\$81,519	\$10,783	\$170,781	\$503,475
12. Business Building Envelope	\$430,904	\$643,746	\$702,427	\$680,777	\$699,320	\$800,797	\$490,534	\$375,947	\$416,283	\$393,987	\$340,042	\$841,617	\$6,816,381
13. Business Water Heating	\$826	\$1,577	\$747	\$1,068	\$3,542	\$922	\$1,126	\$719	\$744	\$3,766	\$522	\$598	\$16,158
14. Business Refrigeration	\$1,279	\$5,481	\$801	\$25,978	\$16,805	\$2,986	\$3,940	\$1,441	\$3,333	\$1,556	\$1,143	\$1,310	\$66,054
15. Business On Call	\$64,444	\$88,157	\$84,731	\$496,729	\$566,195	\$551,463	\$579,959	\$559,410	\$551,551	\$318,434	\$95,368	\$45,223	\$4,001,663
16. Commercial/Industrial Load Control	\$2,640,073	\$2,574,078	\$2,985,519	\$2,952,643	\$2,875,689	\$6,002,054	\$2,973,227	\$3,560,396	\$2,911,677	\$2,892,421	\$2,890,677	\$5,340,846	\$40,599,299
17. Commercial/Industrial Demand Reduction	\$1,251,785	\$1,185,933	\$1,210,186	\$1,369,015	\$1,560,853	\$1,584,242	\$1,822,445	\$1,845,594	\$1,779,304	\$1,780,425	\$1,445,833	\$1,441,379	\$18,276,994
18. Res. Solar Water Heating Pilot	\$138,255	\$143,043	\$106,289	\$115,368	\$135,212	\$141,883	\$121,575	\$133,818	\$120,551	\$111,483	\$112,886	\$136,360	\$1,516,723
19. Res. Solar Water Heating (LINC) Pilot	\$19,301	\$23,151	\$23,172	\$22,403	\$33,436	\$543,487	\$105,197	\$123,805	\$142,526	\$153,947	\$153,634	\$153,942	\$1,498,001
20. Residential Photovoltaic Pilot	\$536,220	\$1,458,910	\$772,895	\$272,125	\$343,417	\$442,151	\$311,628	\$310,299	\$310,840	\$17,102	\$15,078	\$17,038	\$4,807,703
21. Business Solar Water Heating Pilot	\$2,717	\$5,002	\$2,661	\$2,589	\$2,269	\$19,105	\$3,163	\$3,066	\$63,633	\$53,668	\$53,435	\$43,567	\$254,875
22. Business Photovoltaic Pilot	\$63,311	\$288,276	\$432,335	\$225,542	\$45,447	\$252,118	\$328,965	\$328,428	\$6,773	\$127,786	\$6,237	\$7,046	\$2,112,264
23. Business Photovoltaic for Schools Pilot	\$59,290	\$60,291	\$88,441	\$94,218	\$113,424	\$122,031	\$124,602	\$143,203	\$172,138	\$182,678	\$177,696	\$177,955	\$1,515,967
24. Renewable Research & Demo. Project	\$7,086	\$26,092	\$28,204	\$7,286	\$115,736	\$91,820	\$185,008	\$188,452	\$59,243	\$41,246	\$48,562	\$40,339	\$839,074
25. Solar Pilot Projects Common Expenses	\$44,531	\$43,479	\$43,885	\$43,759	\$43,517	\$42,996	\$43,295	\$42,499	\$42,828	\$42,608	\$41,528	\$42,150	\$517,073
26. Cogeneration & Small Power Production	\$47,611	\$36,799	\$43,809	\$35,280	\$32,303	\$31,152	\$43,144	\$38,061	\$42,345	\$43,020	\$35,551	\$42,959	\$472,033
27. Conservation Research & Development	\$28,121	\$30,877	\$54,464	\$50,992	\$13,270	\$10,075	\$44,335	\$50,335	\$139,758	\$52,335	\$38,913	\$40,180	\$553,654
28. Common Expenses	\$1,082,399	\$966,918	\$1,265,632	\$1,037,102	\$1,137,979	\$1,020,847	\$1,173,089	\$1,058,633	\$1,179,706	\$1,159,520	\$1,091,806	\$1,469,809	\$13,643,442
29. Subtotal All Programs	\$16,743,529	\$17,679,955	\$18,145,988	\$19,815,026	\$21,294,961	\$25,898,260	\$25,031,824	\$26,377,414	\$25,652,743	\$22,821,210	\$17,590,385	\$20,195,589	\$257,246,884
30. Solid Waste Authority	\$4,691,414	\$4,870,810	\$4,834,931	\$4,799,052	\$4,763,172	\$4,727,293	\$4,688,570	\$4,653,208	\$4,617,846	\$4,582,483	\$4,547,121	\$4,511,755	\$56,287,656
31. Recoverable Conservation Expenses	\$21,434,943	\$22,550,765	\$22,980,919	\$24,614,077	\$26,058,133	\$30,625,554	\$29,720,394	\$31,030,622	\$30,270,589	\$27,403,693	\$22,137,507	\$24,707,344	\$313,534,540

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION TRUE-UP INTEREST CALCULATION

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Total
<b>B. CONSERVATION PROGRAM REVENUES</b>													
1. Residential Load Control Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Conservation Clause Revenues (Net of Revenue Taxes)	\$25,564,137	\$24,150,715	\$23,349,782	\$24,459,158	\$28,038,921	\$28,902,001	\$31,715,604	\$33,061,600	\$32,754,740	\$30,164,931	\$25,354,156	\$25,068,204	\$332,583,949
3. Total Revenues	\$25,564,137	\$24,150,715	\$23,349,782	\$24,459,158	\$28,038,921	\$28,902,001	\$31,715,604	\$33,061,600	\$32,754,740	\$30,164,931	\$25,354,156	\$25,068,204	\$332,583,949
4. Adjustment Not Applicable To Period - Prior True-up	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$1,321,632)	(\$15,859,579)
5. Conservation Revenues Applicable To Period (Line B3 + B4)	\$24,242,506	\$22,829,083	\$22,028,151	\$23,137,527	\$26,717,289	\$27,580,370	\$30,393,972	\$31,739,968	\$31,433,109	\$28,843,299	\$24,032,525	\$23,746,572	\$316,724,370
6. Conservation Expenses (From C-3, Page 11, Line 31)	\$21,434,943	\$22,550,765	\$22,980,919	\$24,614,077	\$26,058,133	\$30,625,554	\$29,720,394	\$31,030,622	\$30,270,589	\$27,403,693	\$22,137,507	\$24,707,344	\$313,534,540
7. True-up This Period (Line B5 - Line B6)	\$2,807,562	\$278,319	(\$952,768)	(\$1,476,551)	\$659,156	(\$3,045,184)	\$673,579	\$709,346	\$1,162,520	\$1,439,606	\$1,895,018	(\$960,772)	\$3,189,831
8. Interest Provision For The Month (From C-3, Page 13, Line C10)	(\$739)	(\$486)	(\$433)	(\$492)	(\$348)	(\$285)	(\$335)	(\$234)	(\$121)	\$10	\$159	\$249	(\$3,057)
9. True-up & Interest Provision Beginning of Month	(\$15,859,579)	(\$11,731,124)	(\$10,131,660)	(\$9,763,230)	(\$9,918,641)	(\$7,938,202)	(\$9,662,039)	(\$7,667,164)	(\$5,636,421)	(\$3,152,391)	(\$391,143)	\$2,825,665	(\$15,859,579)
9a. Deferred True-up Beginning of Period	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488	\$1,964,488
10. Prior True-up Collected/(Refunded)	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$1,321,632	\$15,859,579
11. End of Period True-up - Over/(Under) Recovery (Line B7+B8+B9+B9a+B10)	(\$9,766,636)	(\$8,167,172)	(\$7,798,742)	(\$7,954,153)	(\$5,973,714)	(\$7,697,551)	(\$5,702,676)	(\$3,671,933)	(\$1,187,903)	\$1,573,345	\$4,790,153	\$5,151,261	\$5,151,261

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION TRUE-UP INTEREST CALCULATION

SCHEDULE: C-3

JANUARY THROUGH JUNE 2014: ACTUAL JULY THROUGH DECEMBER 2014: ESTIMATED

	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Total
<b>C. INTEREST PROVISION</b>													
1. Beginning True-up Amount (Line B9 + B9a)	(\$13,895,091)	(\$9,766,636)	(\$8,167,172)	(\$7,798,742)	(\$7,954,153)	(\$5,973,714)	(\$7,697,551)	(\$5,702,676)	(\$3,671,933)	(\$1,187,903)	\$1,573,345	\$4,790,153	N/A
2. Ending True-up Amount Before Interest (Line B7+B9+B9a+B10)	(\$9,765,897)	(\$8,166,686)	(\$7,798,309)	(\$7,953,661)	(\$5,973,366)	(\$7,697,266)	(\$5,702,341)	(\$3,671,698)	(\$1,187,781)	\$1,573,335	\$4,789,994	\$5,151,013	N/A
3. Total of Beginning & Ending True-up (Line C1+C2)	(\$23,660,988)	(\$17,933,323)	(\$15,965,481)	(\$15,752,402)	(\$13,927,519)	(\$13,670,980)	(\$13,399,893)	(\$9,374,374)	(\$4,859,714)	\$385,432	\$6,363,339	\$9,941,166	N/A
4. Average True-up Amount (50% of Line C3)	(\$11,830,494)	(\$8,966,661)	(\$7,982,741)	(\$7,876,201)	(\$6,963,759)	(\$6,835,490)	(\$6,699,946)	(\$4,687,187)	(\$2,429,857)	\$192,716	\$3,181,669	\$4,970,583	N/A
5. Interest Rate - First Day of Reporting Business Month	0.08000%	0.07000%	0.06000%	0.07000%	0.08000%	0.04000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	N/A
6. Interest Rate - First day of Subsequent Business Month	0.07000%	0.06000%	0.07000%	0.08000%	0.04000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	N/A
7. Total (Line C5 + C6)	0.15000%	0.13000%	0.13000%	0.15000%	0.12000%	0.10000%	0.12000%	0.12000%	0.12000%	0.12000%	0.12000%	0.12000%	N/A
8. Average Interest Rate (50% of Line C7)	0.07500%	0.06500%	0.06500%	0.07500%	0.06000%	0.05000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	0.06000%	N/A
9. Monthly Average Interest Rate (Line C8 / 12)	0.00625%	0.00542%	0.00542%	0.00625%	0.00500%	0.00417%	0.00500%	0.00500%	0.00500%	0.00500%	0.00500%	0.00500%	N/A
10. Interest Provision for the Month (Line C4 x C9)	(\$739)	(\$486)	(\$433)	(\$492)	(\$348)	(\$285)	(\$335)	(\$234)	(\$121)	\$10	\$159	\$249	(\$3,057)

<b><u>Schedule</u></b>	<b><u>Sponsored By</u></b>
C-1, Pages 1 - 3 of 3	Terry J. Keith
C-2, Pages 1 - 2 of 7	Anita Sharma
C-2, Pages 3 - 7 of 7	Terry J. Keith
C-3, Pages 1 - 4 of 13	Anita Sharma
C-3, Pages 5 - 10 of 13	Terry J. Keith
C-3, Page 11 of 13	Anita Sharma
C-3, Pages 12 - 13 of 13	Terry J. Keith
C-4, Page 1 of 1	Terry J. Keith
C-5, Pages 1 - 9 of 9	Anita Sharma

**FPL DSM Program & Pilot Descriptions**

FPL's DSM programs are designed to reduce energy consumption and growth of coincident peak demand.

- 1. Residential Home Energy Survey (HES)**  
This program educates customers on energy efficiency and encourages implementation of recommended practices and measures, even if these are not included in FPL's DSM programs. The HES is also used to identify potential candidates for other FPL DSM programs.
- 2. Residential Building Envelope**  
This program encourages customers to improve the thermal efficiency of their building structure.
- 3. Residential Duct System Testing and Repair**  
This program encourages customers to repair air leaks identified in air-conditioning duct systems.
- 4. Residential Air-Conditioning**  
This program encourages customers to install high-efficiency central air-conditioning systems.
- 5. Residential New Construction (BuildSmart<sup>®</sup>)**  
This program encourages builders and developers to design and construct new homes to meet ENERGY STAR<sup>®</sup> qualifications.
- 6. Residential Low Income Weatherization**  
This program is a partnership with government and non-profit agencies to assist eligible low income residential customers in reducing their heating and cooling costs.
- 7. Residential Load Management (On Call)**  
This program allows FPL to turn off certain customer-selected appliances using FPL-installed equipment during periods of extreme demand, capacity shortages or system emergencies.
- 8. Business Energy Evaluation Program (BEE)**  
This program educates customers on energy efficiency and encourages implementation of recommended practices and measures, even if these are not included in FPL's DSM programs. The BEE is also used to identify potential candidates for other FPL DSM programs.
- 9. Business Efficient Lighting**  
This program encourages customers to install high-efficiency lighting systems.
- 10. Business Heating, Ventilating and Air-Conditioning (HVAC)**  
This program encourages customers to install high-efficiency HVAC systems.
- 11. Business Custom Incentive (BCI)**  
This program encourages customers to install unique high-efficiency technologies not covered by other FPL DSM programs.

**FPL DSM Program & Pilot Descriptions (cont'd)**

**12. Business Building Envelope**

This program encourages customers to improve the thermal efficiency of their building structure.

**13. Business Water Heating**

This program encourages customers to install high-efficiency water heating systems.

**14. Business Refrigeration**

This program encourages customers to install high-efficiency refrigeration systems.

**15. Business On Call**

This program allows FPL to turn off customers' direct expansion central electric air-conditioning units using FPL-installed equipment during periods of extreme demand, capacity shortages or system emergencies.

**16. Commercial/Industrial Load Control (CILC)**

This program allows FPL to control customer loads of 200 kW or greater during periods of extreme demand, capacity shortages or system emergencies. It was closed to new participants as of December 31, 2000. It is available to existing participants who had entered into a CILC agreement as of March 19, 1996.

**17. Commercial/Industrial Demand Reduction (CDR)**

This program allows FPL to control customer loads of 200 kW or greater during periods of extreme demand, capacity shortages or system emergencies.

**18. Residential Solar Water Heating Pilot**

This pilot encourages customers to install solar water heating systems.

**19. Residential Solar Water Heating (Low Income New Construction) Pilot**

This pilot is a partnership with non-profit organizations to provide solar water heating systems to organization-selected low income housing developments.

**20. Residential Photovoltaic (PV) Pilot**

This pilot encourages customers to install PV systems.

**21. Business Solar Water Heating Pilot**

This pilot encourages customers to install solar water heating systems.

**22. Business PV Pilot**

This pilot encourages customers to install PV systems.

**23. Business PV for Schools Pilot**

Under this pilot, FPL installs PV systems and provides supporting educational training and materials, for selected schools in most public school districts in FPL's territory, to demonstrate and educate students on the practical application of PV.

**FPL DSM Program & Pilot Descriptions (cont'd)**

**24. Renewable Research and Demonstration (RRD) Project**

Under this project, FPL is conducting a series of demonstrations and renewable technology research projects to increase awareness of solar technologies and to understand and quantify the effectiveness of emerging renewable technologies and their applications (see pages 6-7 for details).

**25. Solar Pilot Common Expenses**

For administrative efficiency, this includes all costs that are not specific to a particular solar pilot.

**26. Cogeneration and Small Power Production**

This program facilitates the interconnection and administration of contracts for cogenerators and small power producers.

**27. Conservation Research & Development (CRD) Project**

Under this project, FPL is conducting a series of research projects designed to: identify new energy efficient technologies; evaluate and quantify their impacts on energy, demand and customers; and where appropriate, develop emerging technologies into DSM programs (see pages 8-9 for details).

**28. Common Expenses**

For administrative efficiency, this includes all costs that are not specific to a particular program.



**Florida Power & Light Company**  
**Program Progress**  
**January through December 2014 Actual/Estimated**  
**January through December 2015 Projection**

<b>Pgm. No.</b>	<b>Program Title</b>	<b>2014 (Actual/Estimated)</b>	<b>2015 Projection</b>	<b>Progress Summary (Inception through June 2014)</b>
1	Residential Home Energy Survey Program	Surveys = 168,000 Cost = \$12,163,573	Surveys = 164,131 Cost = \$13,750,514	Surveys = 3,395,249
2	Residential Building Envelope Program	Installations = 9,216 Cost = \$3,457,356	Installations = 5,858 Cost = \$2,128,869	Installations = 554,297
3	Residential Duct System Testing and Repair Program	Installations = 2,422 Cost = \$957,287	Installations = 1,445 Cost = \$377,851	Installations = 502,169
4	Residential Air Conditioning Program	Installations = 116,102 Cost = \$72,430,789	Installations = 42,587 Cost = \$15,385,833	Installations = 1,713,753
5	Residential New Construction Program (BuildSmart®)	Homes = 3,388 Cost = \$708,268	Homes = 1,871 Cost = \$371,462	Homes = 34,335
6	Residential Low-Income Weatherization Program	Installations = 932 Cost = \$132,388	Installations = 932 Cost = \$139,453	Installations = 8,314
7	Residential Load Management Program ("On Call")	Installations = 11,937 Cost = \$56,539,312	Installations = 12,000 Cost = \$57,986,938	Participants = 817,403
8	Business Energy Evaluation Program	Evaluations = 11,630 Cost = \$7,900,776	Evaluations = 11,488 Cost = \$8,857,855	Evaluations = 196,600
9	Business Efficient Lighting Program	kW = 1,422 Cost = \$481,347	kW = 1,140 Cost = \$321,598	kW = 287,004
10	Business Heating, Ventilating and Air Conditioning Program	kW = 9,469 Cost = \$4,464,956	kW = 11,578 Cost = \$6,322,934	kW = 377,035
11	Business Custom Incentive Program	kW = 2,233 Cost = \$503,475	kW = 2,877 Cost = \$578,941	kW = 46,316
12	Business Building Envelope Program	kW = 8,534 Cost = \$6,816,381	kW = 6,021 Cost = \$5,438,887	kW = 112,529
13	Business Water Heating Program	kW = 10 Cost = \$16,158	kW = 43 Cost = \$25,490	kW = 279
14	Business Refrigeration Program	kW = 594 Cost = \$66,054	kW = 160 Cost = \$21,208	kW = 1,474
15	Business On Call Program	kW = 5,999 Cost = \$4,001,663	kW = 3,233 Cost = \$4,116,662	MW under contract = 103
16	Commercial/Industrial Load Control Program (CILC)	Closed to new participants. Cost = \$40,599,299	Closed to new participants. Cost = \$40,506,369	MW under contract = 483
17	Commercial/Industrial Demand Reduction Program	kW = 10,500 Cost = \$18,276,994	kW = 5,389 Cost = \$19,290,063	MW under contract = 234

- (1) Variance where actuals less than Actual/Estimate shown with ( )

- kW and MW reduction are at the generator

**Florida Power & Light Company**  
**Program Progress**  
**January through December 2014 Actual/Estimated**  
**January through December 2015 Projection**

<b>Pgm. No.</b>	<b>Program Title</b>	<b>2014 (Actual/Estimated)</b>	<b>2015 Projection</b>	<b>Progress Summary (Inception through June 2014)</b>
18	Residential Solar Water Heating Pilot	kW = 289 Cost = \$1,516,723	kW = 0 Cost = \$0 Terminates December 2014	kW = 793
19	Residential Solar Water Heating (Low Income New Construction) Pilot	kW = 64 Cost = \$1,498,001	kW = 0 Cost = \$0 Terminates December 2014	kW = 91
20	Residential Photovoltaic Pilot	kW = 837 Cost = \$4,807,703	kW = 0 Cost = \$0 Terminates December 2014	kW = 124
21	Business Solar Water Heating Pilot	kW = 69 Cost = \$254,875	kW = 0 Cost = \$0 Terminates December 2014	kW = 124
22	Business Photovoltaic Pilot	kW = 561 Cost = \$2,112,264	kW = 0 Cost = \$0 Terminates December 2014	kW = 2,462
23	Business Photovoltaic for Schools Pilot	kW = 165 Cost = \$1,515,967	kW = 0 Cost = \$1,950,969 Terminates December 2014	kW = 175
24	Renewable Research and Demonstration Project	Cost = \$839,074	Cost = \$0 Terminates December 2014	See Schedule C-5, Pages 6 - 7 of 9
25	Solar Pilot Project Common Expenses	Cost = \$517,073	Cost = \$408,428 Terminates December 2014	Not Applicable
26	Cogeneration & Small Power Production	MW = 635 GWh = 2,710 Cost = \$472,033	MW = 635 GWh = 3,279 Cost = \$496,975	MW & GWh represent contracted purchase power Firm producers = 5 As Available producers = 10
27	Conservation Research & Development Program	Cost = \$553,654	Cost = \$468,718	See Schedule C-5, Pages 8 - 9 of 9
28	Common Expenses	Cost = \$13,643,442	Cost = \$17,504,042	Not Applicable

- (1) Variance where actuals less than Actual/Estimate shown with ( )

- kW and MW reduction are at the generator

## **Renewable Research and Demonstration (RRD) Project**

### **Field Performance Testing of the Sedna Aire Solar Thermal Assisted Air Conditioner**

The original product manufactured by Vaporgenics which FPL planned to test had to be replaced because the manufacturer fell into financial distress. The Sedna Aire solar assisted air conditioner was substituted in early 2014. The Sedna unit was subsequently installed at the university test facility, and data collection is underway. Since this product is being sold in Florida, the purpose of the test is to quantify any energy and demand savings. A final report will be delivered before the end of 2014.

### **Field Test of Hybrid Photovoltaic Thermal (PVT) Panels**

This project includes construction at a local university of a test bed for testing solar thermal panels. PVT panels simultaneously produce electricity and hot water. Cooling photovoltaic solar panels from underneath with water increases the electrical energy production, and the energy captured in the water can be used to meet the hot water needs of a home or business. Florida-specific data will be collected in a side-by-side configuration with half the solar panels being cooled by water. Any changes in peak hour and annual electric energy production and the capture of thermal energy by the water will be quantified. A report will be delivered by the end of 2014. The test bed will also provide a platform for university students studying solar energy to conduct tests of other solar technologies in the future.

### **Solar Single Axis Tracker**

This is a side-by-side test of the Trabant Solar Tracker when used with conventional PV panels. Two identical PV arrays will be installed with one array facing south inclined at a fixed 26 degrees and the other array with zero inclination tracking the sun from morning to night. The purpose of this field test is to quantify any increase in annual energy production associated with single axis tracking reflecting climate issues specific to Florida (i.e., Florida has a substantial number of rainy or cloudy days which will reduce the benefit of trackers compared to some other locations). The ease of installation and operation of the Trabant tracker will also be observed. A report will be delivered to FPL before the end of 2014.

### **Hybrid Thin Film PV**

This is a side-by-side test of a new hybrid thin film PV product which the manufacturer claims to have the high efficiency of conventional crystalline PV and the superior low light performance of thin film PV. Two PV arrays with a maximum rated output of 7.2 kW will be monitored with one composed of conventional crystalline panels and the other of the hybrid thin film PV. Both arrays will be optimally positioned (i.e., inclined at 26 degrees facing south). The purpose of this field test is to test the claims and quantify any increase in annual energy production reflecting Florida's climate issues. Florida has a substantial number of rainy or cloudy days when the hybrid solar product is claimed to perform better than conventional PV. A report will be delivered to FPL before the end of 2014.

**Renewable Research and Demonstration (RRD) Project (cont'd)**

**Renewable Demonstration Projects**

FPL has been installing PV systems at governmental and non-profit customer locations as demonstration sites with the goals of raising awareness of renewable energy and educating visitors. As of July 2014, six demonstration projects are in service: the Kennedy Space Center Visitor Center in Cape Canaveral (25kW); Waterfront Commons Park in West Palm Beach (25kW); the Museum of Discovery and Science in Fort Lauderdale (25kW); the Imaginarium in Fort Myers (10kW); the Brevard Zoo in Melbourne (10kW); and Save Our Seabirds in Sarasota (10kW). Five additional demonstration sites are being completed in 2014.

**Conservation Research & Development (CRD) Program**

**Deep Retrofits of Existing Homes (Building America Project – Phase II)**

This is a continuation of the Building America project FPL is co-funding with the U.S. Department of Energy (DOE) in order to quantify and contrast the demand and energy savings paybacks associated with “light” and “deep” energy efficiency retrofit measures for existing homes in Florida's climate. The study should assist customers in ranking the priority order of energy efficiency upgrades for their homes. Sixty homes received light retrofits such as efficient lighting, water heater tank insulation and shortened pool pump operating schedules. Ten homes received deep retrofits such as seasonal energy efficiency ratio (SEER) 16 high efficiency HVAC units, heat pump water heaters and targeted upgrades to Energy Star® appliances. End-use metering and statistical analysis will be used to estimate the impacts. Analysis of Phase I will be completed by the end of 2014. Phase II has just begun with the installation of additional deep retrofit technologies in a subset of the 60 homes. These retrofits include: learning thermostats (25 homes); ultra-high efficiency mini-split ductless air conditioners (11 homes); ducting of cool air from heat pump water heaters (8 homes); super-efficient Energy Star clothes washers and dryers (8 homes); variable-speed pool pumps (5 homes); and high efficiency windows and exterior wall insulation (2 homes). The monitoring and analysis will run through 2015 with a final report before year end.

**Condenser Misting for Commercial HVAC & Refrigeration**

A host supermarket location in Melbourne was retrofitted with the CloudBurst misting system. This was a field test of water misting the air-cooled condensers of supermarket refrigeration and HVAC units to determine if this could be a cost-effective retrofit technology. Data was collected for nearly a year to capture a full range of weather conditions. Ease of installation, operation, durability, water consumption, and any signs of corrosion were also observed. Energy savings were found to be smaller than expected. The HVAC system showed slightly higher savings than the refrigeration units. A final report was delivered to FPL in April 2014.

**Commercial Rooftop HVAC Retrofit with Variable Speed Air Handler Fan**

A 60-ton HVAC unit on a host supermarket location in Miami is being retrofitted with the Enerfit controller. Based on real-time feedback from multiple temperature and pressure sensors, the Enerfit slows down the air handler fan whenever maximum cooling capacity is not needed (essentially turning the existing fan motor into a variable speed drive) which could save energy and increase dehumidification. For one full year the controller will alternate every two weeks between control and bypass mode to gather data across the full range of weather conditions. Statistical regression and weather data for a typical meteorological year will be used to estimate any annual energy savings and peak hour demand reduction.

**Conservation Research & Development (CRD) Project (cont'd)**

**Residential Smart Thermostats – Small Scale Tests and Larger Trial**

FPL is testing various smart thermostat technologies. Beginning in 2012 and continuing through 2014, FPL is conducting small-scale tests of purely algorithm-based devices. The purpose of these limited tests is to gather directional data to determine if these types of technologies might produce energy savings (and, if so, how much) and whether it could be beneficial to perform subsequent broader testing.

In addition, FPL is also conducting a larger trial of non-algorithm-based devices to assess the technical feasibility, customer acceptance and demand and energy impacts of broadband-connected thermostats which can be accessed and controlled via customer-owned mobile devices (i.e., smartphones and tablets). In late 2013, FPL installed equipment in the homes of 180 volunteer participants. These participants agreed to allow FPL to perform load control tests using the thermostats during the trial period which will provide data on equipment capabilities and customers' responses to such events (including whether they opt out). The trial period will last through 2014 and analysis of the results will be compiled in 2015.

**Load Control Software Testing**

The purpose of this on-going project is to evaluate the feasibility of using whole-house interval data from FPL's smart meters to forecast and perform post-event validation of residential demand response (DR). The evaluation is focused on DR software solutions from various vendors in two primary areas: (1) the accuracy of their predictive forecasts of demand reduction; and (2) the accuracy of their post-event demand reduction calculations. To-date, load control test events were conducted between July 2013 and February 2014. Results so far have been inconclusive so additional tests are planned in the future.

COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC  
 CONSERVATION ADJUSTMENT TRUE-UP

SCHEDULE CT-1  
 PAGE 1 OF 1

FOR MONTHS January-13 THROUGH December-13

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-13 THROUGH December-13		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(292,798)</u>	
5.	INTEREST	<u>(163)</u>	<u>(292,961)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-13 (DATE) HEARINGS		
8.	PRINCIPAL	<u>(375,288)</u>	
9.	INTEREST	<u>28</u>	<u>(375,260)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u><u>82,299</u></u>

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 140002-EG  
 FLORIDA PUBLIC UTILITIES COMPANY  
 (CDY-1)  
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FLORIDA PUBLIC SERVICE COMMISSION  
 DOCKET: 140002-EG EXHIBIT: 8  
 PARTY: FLORIDA PUBLIC UTILITIES  
 COMPANY – (DIRECT)  
 DESCRIPTION: Curtis D. Young CDY-1  
 (composite)

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-13	THROUGH	December-13	
		<u>ACTUAL</u>		<u>PROJECTED*</u>	<u>DIFFERENCE</u>
1.	LABOR/PAYROLL	305,973		291,667	14,306
2.	ADVERTISING	237,155		216,295	20,860
3.	LEGAL	11,080		6,166	4,914
4.	OUTSIDE SERVICES/CONTRACT	81,114		73,890	7,224
5.	VEHICLE COST	21,105		18,780	2,325
6.	MATERIAL & SUPPLIES	8,671		6,785	1,886
7.	TRAVEL	38,589		34,639	3,950
8.	GENERAL & ADMIN	0		0	0
9.	INCENTIVES	81,460		107,181	(25,721)
10.	OTHER	21,551		18,728	2,823
11.	SUB-TOTAL	806,698		774,131	32,567
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	806,698		774,131	32,567
14.	LESS: PRIOR PERIOD TRUE-UP	(123,947)		(123,947)	0
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(975,549)		(1,025,472)	49,923
17.					
18.	TRUE-UP BEFORE INTEREST	(292,798)		(375,288)	82,490
19.	ADD INTEREST PROVISION	(163)		28	(191)
20.	END OF PERIOD TRUE-UP	(292,961)		(375,260)	82,299

() REFLECTS OVERRECOVERY  
\* 7 MONTHS ACTUAL AND 5 MONTHS PROJECTED



ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-13 THROUGH December-13

PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Common	226,927	21,148	11,080	81,114	15,191	7,297	29,265		24	5,900	397,946		397,946
2. Residential Energy Survey	58,575	108,374			4,367	1,008	7,078			15,248	194,650		194,650
3. Loan Program (discontinued but remains open)											0		0
4. Commercial Energy Survey	14,642	19,358			1,167	311	1,624		3,255	371	40,728		40,728
5. Low Income Education											0		0
6. Commercial Heating & Cooling Upgrade	3,084	1,428			192	31	290		1,118	6	6,149		6,149
7. Residential Heating & Cooling Upgrade	151	83,780			11	3	14		27,887		111,846		111,846
8. Commercial Indoor Efficient Lighting Rebate	158	505			9	1	16		4,070	1	4,760		4,760
9. Commercial Window Film Installation Program	54	966							92		1,112		1,112
10. Commercial Chiller Upgrade Program		851									851		851
11. Solar Water Heating Program	354	326			19	2	29		200		930		930
12. Solar Photovoltaic Program	991	419			55	8	91		44,814	3	46,381		46,381
13. Electric Conservation Demonstration and Development	1,037				94	10	182			22	1,345		1,345
14. Affordable Housing Builders and Providers											0		0
15.											0		0
16.											0		0
17.											0		0
18.											0		0
19.											0		0
20.											0		0
21.											0		0
22.											0		0
<b>TOTAL ALL PROGRAMS</b>	<b>305,973</b>	<b>237,155</b>	<b>11,080</b>	<b>81,114</b>	<b>21,105</b>	<b>8,671</b>	<b>38,589</b>	<b>0</b>	<b>81,460</b>	<b>21,551</b>	<b>806,698</b>	<b>0</b>	<b>806,698</b>

CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED  
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-13 THROUGH December-13

PROGRAM NAME	LABOR & PAYROLL		LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES		GENERAL & ADMIN.			SUB TOTAL	PROGRAM REVENUES	TOTAL
	PAYROLL	ADVERTISING				TRAVEL	INCENTIVES	OTHER					
1. Common	24,969	8,356	4,914	42,224	3,107	1,574	3,426	0	1	2,362	90,933		90,933
2. Residential Energy Survey	13,920	43,069	0	0	950	334	2,617	0	0	2,843	63,733		63,733
3. Loan Program (discontinued but remains open)	0	0	0	0	0	0	0	0	0	0	0		0
4. Commercial Energy Survey	(8,301)	(3,767)	0	0	(756)	(32)	(625)	0	1,628	(2,406)	(14,259)		(14,259)
5. Low Income Education	0	0	0	0	0	0	0	0	0	0	0		0
6. Commercial Heating & Cooling Upgrade	(2,519)	(9,718)	0	0	(250)	0	(250)	0	(2,196)	0	(14,933)		(14,933)
7. Residential Heating & Cooling Upgrade	(1,530)	15,551	0	0	(60)	1	(150)	0	(654)	0	13,158		13,158
8. Commercial Indoor Efficient Lighting Rebate	(5,030)	(14,863)	0	0	(250)	0	(500)	0	(4,001)	1	(24,643)		(24,643)
9. Commercial Window Film Installation Program	(2,500)	(9,718)	0	0	(130)	0	(250)	0	(500)	0	(13,098)		(13,098)
10. Commercial Chiller Upgrade Program	(2,520)	(7,017)	0	0	(130)	0	(250)	0	(4,000)	0	(13,917)		(13,917)
11. Solar Water Heating Program	(480)	(516)	0	0	(60)	(1)	(60)	0	(1,000)	0	(2,117)		(2,117)
12. Solar Photovoltaic Program	(500)	(517)	0	0	(60)	0	(60)	0	(14,999)	1	(16,135)		(16,135)
13. Electric Conservation Demonstration and Development	(1,203)	0	0	(35,000)	(36)	10	52	0	0	22	(36,155)		(36,155)
14. Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0		0
15.											0		0
16.											0		0
17.											0		0
18.											0		0
19.											0		0
20.											0		0
21.											0		0
22.											0		0
<b>TOTAL ALL PROGRAMS</b>	<b>14,306</b>	<b>20,860</b>	<b>4,914</b>	<b>7,224</b>	<b>2,325</b>	<b>1,886</b>	<b>3,950</b>	<b>0</b>	<b>(25,721)</b>	<b>2,823</b>	<b>32,567</b>	<b>0</b>	<b>32,567</b>

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS January-13 THROUGH December-13

A. CONSERVATION EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. Common	33,555	19,185	40,562	31,724	23,864	16,763	33,251	39,208	35,485	55,977	34,024	34,348	397,946
2. Residential Energy Survey	4,148	14,215	11,137	13,095	16,878	13,363	37,017	22,041	13,980	22,279	12,555	13,940	194,650
3. Loan Program (discontinued but remains open)	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Commercial Energy Survey	1,706	1,328	674	3,847	5,747	8,803	4,174	6,928	868	4,396	1,318	938	40,728
5. Low Income Education	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Commercial Heating & Cooling Upgrade	349	1,795	778	2,189	(122)	72	(0)	285	524	279	(0)		6,149
7. Residential Heating & Cooling Upgrade	3,977	8,231	10,380	10,745	11,447	7,167	15,935	8,087	8,127	13,232	6,296	8,221	111,846
8. Commercial Indoor Efficient Lighting Rebate	4,042	174	-	457	(122)	72	(0)	(17)		154	(0)		4,760
9. Commercial Window Film Installation Program	26	(11)	-	457	151	207	(0)	(17)	145	154	(0)		1,112
10. Commercial Chiller Upgrade Program	(28)	(11)	-	457	(122)	72	(0)	184	145	154	-		851
11. Solar Water Heating Program	296	182	140	435	(122)	17	-	(17)					930
12. Solar Photovoltaic Program	5,213	10,637	5,317	5,530	14,683	17	5,002	(17)					46,381
13. Electric Conservation Demonstration and Development										1,345			1,345
14. Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
15.													0
16.													0
17.													0
18.													0
19.													0
20.													0
21.													0
22.													0
21. TOTAL ALL PROGRAMS	53,285	55,725	68,988	68,935	72,283	46,554	95,379	76,665	59,273	97,971	54,192	57,446	806,698
22. LESS AMOUNT INCLUDED IN RATE BASE													
23. RECOVERABLE CONSERVATION EXPENSES	53,285	55,725	68,988	68,935	72,283	46,554	95,379	76,665	59,273	97,971	54,192	57,446	806,698

COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-3  
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-13 THROUGH December-13

B.	CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	RESIDENTIAL CONSERVATION													
2.	CONSERVATION ADJ. REVENUES	(78,543)	(69,173)	(76,574)	(67,894)	(74,323)	(86,972)	(96,085)	(97,605)	(95,066)	(91,720)	(67,996)	(73,598)	(975,549)
3.	TOTAL REVENUES	(78,543)	(69,173)	(76,574)	(67,894)	(74,323)	(86,972)	(96,085)	(97,605)	(95,066)	(91,720)	(67,996)	(73,598)	(975,549)
4.	PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,329)	(10,328)	(123,947)
5.	CONSERVATION REVENUE APPLICABLE	(88,872)	(79,502)	(86,903)	(78,223)	(84,652)	(97,301)	(106,414)	(107,934)	(105,395)	(102,049)	(78,325)	(83,926)	(1,099,496)
6.	CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	53,285	55,725	68,988	68,935	72,283	46,554	95,379	76,665	59,273	97,971	54,192	57,446	806,698
7.	TRUE-UP THIS PERIOD (LINE 5 - 6)	(35,587)	(23,777)	(17,915)	(9,288)	(12,369)	(50,747)	(11,035)	(31,269)	(46,122)	(4,078)	(24,133)	(26,480)	(292,798)
8.	INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(14)	(17)	(20)	(17)	(10)	(15)	(16)	(7)	(13)	(15)	(10)	(10)	(163)
9.	TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(123,947)	(149,219)	(162,684)	(170,290)	(169,266)	(171,316)	(211,749)	(212,470)	(233,417)	(269,222)	(262,986)	(276,800)	(123,947)
9A.	DEFERRED TRUE-UP BEGINNING OF PERIOD													
10.	PRIOR TRUE-UP COLLECTED (REFUNDED)	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,328	123,947
11.	TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(149,219)	(162,684)	(170,290)	(169,266)	(171,316)	(211,749)	(212,470)	(233,417)	(269,222)	(262,986)	(276,800)	(292,961)	(292,961)

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-13 THROUGH December-13

C.	INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	BEGINNING TRUE-UP (LINE B-9)	(123,947)	(149,219)	(162,684)	(170,290)	(169,266)	(171,316)	(211,749)	(212,470)	(233,417)	(269,222)	(262,986)	(276,800)	(123,947)
2.	ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(149,205)	(162,667)	(170,270)	(169,249)	(171,306)	(211,734)	(212,455)	(233,410)	(269,209)	(262,971)	(276,790)	(292,951)	(292,798)
3.	TOTAL BEG. AND ENDING TRUE-UP	(273,152)	(311,887)	(332,954)	(339,539)	(340,572)	(383,050)	(424,203)	(445,880)	(502,626)	(532,192)	(539,775)	(569,751)	(416,745)
4.	AVERAGE TRUE-UP (LINE C-3 X 50%)	(136,576)	(155,943)	(166,477)	(169,769)	(170,286)	(191,525)	(212,102)	(222,940)	(251,313)	(266,096)	(269,888)	(284,875)	(208,373)
5.	INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	0.10%	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.03%	0.06%	0.05%	
6.	INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.03%	0.06%	0.05%	0.03%	
7.	TOTAL (LINE C-5 + C-6)	0.25%	0.29%	0.23%	0.18%	0.14%	0.13%	0.13%	0.10%	0.08%	0.09%	0.11%	0.08%	
8.	AVG. INTEREST RATE (C-7 X 50%)	0.13%	0.15%	0.12%	0.09%	0.07%	0.07%	0.07%	0.05%	0.04%	0.05%	0.06%	0.04%	
9.	MONTHLY AVERAGE INTEREST RATE	0.010%	0.012%	0.010%	0.008%	0.006%	0.005%	0.005%	0.004%	0.003%	0.004%	0.005%	0.003%	
10.	INTEREST PROVISION (LINE C-4 X C-9)	(14)	(17)	(20)	(17)	(10)	(15)	(16)	(7)	(13)	(15)	(10)	(10)	(163)

COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-4  
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SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME:	BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. INVESTMENT														
2. DEPRECIATION BASE														
3. DEPRECIATION EXPENSE														
4. CUMULATIVE INVESTMENT														
5. LESS: ACCUMULATED DEPRECIATION														
6. NET INVESTMENT														
7. AVERAGE INVESTMENT														
8. RETURN ON AVERAGE INVESTMENT														
9. RETURN REQUIREMENTS														
10. TOTAL DEPRECIATION AND RETURN														NONE

EXHIBIT NO. \_\_\_\_\_  
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(CDY-1)  
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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-5  
PAGE 1 OF 1

RECONCILIATION AND EXPLANATION OF  
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-12 THROUGH December-12

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 140002-EG  
FLORIDA PUBLIC UTILITIES COMPANY  
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1. Residential Energy Survey Program
2. Commercial Energy Survey Program
3. Educational/Low Income Program
4. Commercial Heating & Cooling Upgrade Program
5. Residential Heating & Cooling Upgrade Program
6. Commercial Indoor Efficient Lighting Rebate Program
7. Commercial Window Film Installation Program
8. Commercial Chiller Upgrade Program
9. Solar Water Heating Program
10. Solar Photovoltaic Program
11. Conservation Demonstration and Development Program
12. Educational/ Affordable Housing Builders and Providers Program



**PROGRAM TITLE:** Residential Energy Survey Program

**PROGRAM DESCRIPTION:** The Residential Energy Survey Program is provided at no cost to the customer and provides participating customers with information they need to determine which energy saving measures are best suited to their individual needs and requirements. The objective of this type of survey is to provide Florida Public Utilities Company's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. These measures, once implemented, also lower Florida Public Utilities Company's energy requirements and improve operating efficiencies. Florida Public Utilities Company views this program as a way of promoting the installation of cost-effective conservation measures. During the survey process, the customer is provided with specific whole-house recommendations.

**PROGRAM ACCOMPLISHMENTS:** This year a total of 234 residential energy surveys were performed.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$194,650**.

**PROGRAM PROGRESS SUMMARY:** We feel confident that through our efforts to promote this program through print, radio, television, events and social media we will continue to provide valuable advice to our customers on the topics of energy conservation and energy efficiency measures and practices.

**PROGRAM TITLE: Commercial Energy Survey Program**

**PROGRAM DESCRIPTION:** The Commercial Energy Survey Program provides participating customers with a free energy audit that provides customized information to meet the individual needs of small and large customers; therefore, it is an evolving program. The survey process consists of an on-site review of the customer's facility operation, equipment, and energy usage pattern by a Florida Public Utilities Company Energy Conservation Representative. The Energy Conservation Representative identifies areas of potential reduction in kW demand and kWh consumption as well as identifying end-use technology opportunities. A technical evaluation is then performed to determine the economic payback or life cycle cost for various improvements to the facility. Florida Public Utilities Company will subcontract the evaluation process to an independent engineering firm and/or contracting consultant, if necessary.

**PROGRAM ACCOMPLISHMENTS:** This year a total of 49 audits were completed during the reporting period.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$40,728**.

**PROGRAM PROGRESS SUMMARY:** This program has been successful and we are optimistic that our commercial customers will continue to involve us to an even greater extent in the future on upcoming commercial construction projects.

**PROGRAM TITLE:** Educational/Low Income Program

**PROGRAM DESCRIPTION:** Florida Public Utilities Company presently has energy education programs that identify low-cost and no-cost energy conservation measures. To better assist low-income customers in managing their energy purchases, the presentations and formats of these energy education programs are tailored to the audience. These programs provide basic energy education, as well as inform the customers of other specific services, such as the free energy surveys that Florida Public Utilities Company currently offers.

**PROGRAM ACCOMPLISHMENTS:** Even though there are no goals for this program we continue to work through various agencies to provide home energy surveys to low income customers as well as evaluating homes for local agencies for possible energy efficiency improvements.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$0**.

**PROGRAM PROGRESS SUMMARY:** Even though this year there were not any special events or presentations directly related to Low Income customers we will continue to promote the opportunity to educate low-income customers on the benefits of an energy efficient home.

PROGRAM TITLE: Commercial Heating & Cooling Efficiency Upgrade Program

PROGRAM DESCRIPTION: The Commercial Heating & Cooling Efficiency Upgrade Program is directed at reducing the rate of growth in peak demand as well as reducing energy consumption throughout Florida Public Utilities Company's commercial sector. The program will do this by increasing the saturation of high-efficiency heat pumps and central air conditioning systems.

PROGRAM ACCOMPLISHMENTS: For the reporting period, 10 customers participated in the Commercial Heating & Cooling Efficiency Upgrade Program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$6,149**.

PROGRAM PROGRESS SUMMARY: Even though there was low participation in this program, we will continue our efforts to promote this program to our commercial customers.

**PROGRAM TITLE:** Residential Heating & Cooling Efficiency Upgrade Program

**PROGRAM DESCRIPTION:** Residential Heating & Cooling Efficiency Upgrade Program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's electricity service territories. The program will do this by increasing the saturation of high-efficiency heat pumps and central air-conditioning systems.

**PROGRAM ACCOMPLISHMENTS:** For the reporting period, 258 customers participated in the residential heating and cooling efficiency upgrade program.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$111,846**.

**PROGRAM PROGRESS SUMMARY:** This program has continued to be successful over the years and we are optimistic that our residential customers will continue to find value in this program.

PROGRAM TITLE: Commercial Indoor Efficient Lighting Rebate Program

PROGRAM DESCRIPTION: The Commercial Indoor Efficient Lighting Rebate Program is directed at reducing peak demand and energy consumption by decreasing the load presented by commercial lighting equipment. To serve this purpose, this program requires that commercial customers achieve at least 1,000 watts of lighting reduction by either replacing ballasts and lamps, qualifying for a \$.010 per watt reduced incentive or by replacing lamps only for an incentive of \$.025 per watt reduced (maximum \$100 rebate).

PROGRAM ACCOMPLISHMENTS: For the reporting period, 1 customer participated in the Commercial Indoor Efficient Lighting Rebate Program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$4,760**.

PROGRAM PROGRESS SUMMARY: Even though we did not meet our goal for this program, we will continue our efforts in 2014 to promote this program.

**PROGRAM TITLE:** Commercial Window Film Installation Program

**PROGRAM DESCRIPTION:** The Commercial Window Film Installation Program is directed at reducing peak demand and energy by decreasing the load on commercial air conditioning equipment. To serve this purpose, Florida Public Utilities Company will provide rebates of \$0.50 per square foot of covered area (at a maximum of \$100 per customer) for solar window film installations with a shading coefficient of 0.45 or less. An on-site inspection should be scheduled with FPUC prior to installation.

**PROGRAM ACCOMPLISHMENTS:** For the reporting period, 1 customer participated in the Commercial Window Film Installation Program.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$1,112**.

**PROGRAM PROGRESS SUMMARY:** Even though we did not meet our goal for this program, we have adjusted our program standards to allow all installations, regardless of what direction they are facing, to qualify and expect increased participation in this program for 2014.

**PROGRAM TITLE:** Commercial Chiller Upgrade Program

**PROGRAM DESCRIPTION:** The Commercial Chiller Upgrade Program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's commercial sector. To serve this purpose, this program requires that commercial customers replace existing chillers with a more efficient system. By doing so, they will qualify for an incentive of up to \$100 per kW of additional savings above the minimum efficiency levels.

**PROGRAM ACCOMPLISHMENTS:** For the reporting period, 0 customers participated in the Commercial Chiller Upgrade Program.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$851**.

**PROGRAM PROGRESS SUMMARY:** Even though we did not meet our goal for this year, we are optimistic that our commercial customers will continue to find value in this program.



**PROGRAM TITLE:** Solar Water Heating Program

**PROGRAM DESCRIPTION:** The Solar Water Heating Program is directed at reducing the consumption of electric energy and fossil fuels in Florida Public Utilities Company's service territory. Florida Public Utilities Company will provide a rebate of \$200 for eligible solar water heating installations. All of Florida Public Utilities Company's customers are eligible to participate in this program but each customer can only receive one incentive payment of \$200, regardless of the amount of installations.

**PROGRAM ACCOMPLISHMENTS:** For the reporting period, 1 customer participated in the Solar Water Heating Program.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$930**.

**PROGRAM PROGRESS SUMMARY:** Although our goal of 12 installations for this program was not met, we used all of the dollars allotted for renewable energy programs and look forward to increased participation in 2014.

PROGRAM TITLE: Solar Photovoltaic Program

PROGRAM DESCRIPTION: The primary purpose of the Solar Water Heating Program is to encourage the installation of solar photovoltaic systems and reduce the consumption of fossil fuels used to generate electricity. Florida Public Utilities Company will provide an incentive of \$2.00 per watt of dc solar PV installed, up to a maximum of \$5000. Excess generation from the solar PV installation will be purchased by Florida Public Utilities Company under the terms of the Northwest Florida Division Rate Schedule REN-1 or the Northeast Florida Division Rate Schedule REN-1.

PROGRAM ACCOMPLISHMENTS: For the reporting period, 9 customers participated in the Solar Photovoltaic Program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$46,381**.

PROGRAM PROGRESS SUMMARY: This program was very successful this year and we are optimistic that our customers will continue to find value in this program.

PROGRAM TITLE: Conservation Demonstration and Development Program

PROGRAM DESCRIPTION: The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. This program will supplement and complement the other demand-side management programs offered by Florida Public Utilities Company. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications.

PROGRAM ACCOMPLISHMENTS: Even though there were no specific projects completed under this program in 2013, we continue to explore new technologies for applicability to this program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$1,345**.

PROGRAM PROGRESS SUMMARY: Even though there is no particular goal for this program we continue to explore new technologies for applicability to this program.

PROGRAM TITLE: Affordable Housing Builders and Providers

PROGRAM DESCRIPTION: Florida Public Utilities Company will identify the affordable housing builders within the service area and will encourage them to attend educational seminars and workshops related to energy efficient construction, retrofit programs, and financing programs. The Company will also encourage them to participate in our other residential programs. Florida Public Utilities Company will work with the Florida Energy Extension Service and other seminar sponsors to offer to facilitate a minimum of two seminars and/or workshops per year. Florida Public Utilities Company will work with all sponsors to reduce or eliminate attendance fees for affordable housing providers.

PROGRAM ACCOMPLISHMENTS: Even though there are no goals for this program we continue to promote energy efficient construction to affordable housing providers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$0**.

PROGRAM PROGRESS SUMMARY: Even though there are no goals for this program we continue to promote energy efficient construction to affordable housing providers.

ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS      January-15      THROUGH      December-15

1.	TOTAL INCREMENTAL COSTS (SCHEDULE C-2,PAGE 1, LINE 33)	<u>864,400</u>
2.	TRUE-UP (SCHEDULE C-3,PAGE 4,LINE 11)	<u>(175,773)</u>
3.	TOTAL (LINE 1 AND LINE 2)	<u>688,627</u>
4.	RETAIL KWH SALES	<u>643,065,997</u>
5.	COST PER KWH	<u>0.00107085</u>
6.	REVENUE TAX MULTIPLIER *	<u>1.00072</u>
7.	ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6)	<u>0.00107200</u>
8.	CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH)	<u>0.107</u>

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 140002-EG  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
PAGE 1 OF 24

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 9  
PARTY: FLORIDA PUBLIC UTILITIES  
COMPANY – (DIRECT)  
DESCRIPTION: Curtis D. Young CDY-2

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS January-15 THROUGH December-15

A. ESTIMATED EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1 Common	33,458	33,458	33,458	33,458	33,458	33,458	33,458	33,458	33,458	33,458	33,458	33,462	401,500
2 Residential Energy Survey Program	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	12,625	151,500
3 Commercial Energy Survey Program	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	32,700
4 Commercial Heating and Cooling Upgrade	767	767	767	767	767	767	767	767	767	767	767	763	9,200
5 Residential Heating and Cooling Upgrade	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,417	11,413	137,000
6 Commercial Indoor Efficient Lighting Rebate	350	350	350	350	350	350	350	350	350	350	350	350	4,200
7 Commercial Window Film Installation Program	267	267	267	267	267	267	267	267	267	267	267	263	3,200
8 Commercial Chiller Upgrade Program	267	267	267	267	267	267	267	267	267	267	267	263	3,200
9 Solar Water Heating Program	183	183	183	183	183	183	183	183	183	183	183	187	2,200
10 Solar Photovoltaic Program	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	44,700
11 Electric Conserv. Demonstration and Development	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
12 Low Income Program	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
31. TOTAL ALL PROGRAMS	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,026	864,400
32. LESS AMOUNT INCLUDED IN RATE BASE													
33. RECOVERABLE CONSERVATION EXPENSES	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,034	72,026	864,400

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-15 THROUGH December-15

PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 Common	250,000	15,000	10,000	60,000	17,000	7,000	33,000	0	500	9,000	401,500	0	401,500
2 Residential Energy Survey Program	50,000	75,000	0	0	5,000	1,000	7,500	0	0	13,000	151,500	0	151,500
3 Commercial Energy Survey Program	10,000	20,000	0	0	1,000	200	1,000	0	0	500	32,700	0	32,700
4 Commercial Heating and Cooling Upgrade	2,000	2,000	0	0	100	0	100	0	5,000	0	9,200	0	9,200
5 Residential Heating and Cooling Upgrade	5,000	100,000	0	0	500	0	1,000	0	30,000	500	137,000	0	137,000
6 Commercial Indoor Efficient Lighting Rebate	1,000	1,000	0	0	100	0	100	0	2,000	0	4,200	0	4,200
7 Commercial Window Film Installation Program	1,000	1,000	0	0	100	0	100	0	1,000	0	3,200	0	3,200
8 Commercial Chiller Upgrade Program	1,000	1,000	0	0	100	0	100	0	1,000	0	3,200	0	3,200
9 Solar Water Heating Program	500	500	0	0	100	0	100	0	1,000	0	2,200	0	2,200
10 Solar Photovoltaic Program	1,000	500	0	0	100	0	100	0	43,000	0	44,700	0	44,700
11 Electric Conserv. Demonstration and Development	2,500	0	0	72,000	250	0	250	0	0	0	75,000	0	75,000
12 Low Income Program	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
31. TOTAL ALL PROGRAMS	324,000	216,000	10,000	132,000	24,350	8,200	43,350	0	83,500	23,000	864,400	0	864,400
32. LESS: BASE RATE RECOVERY													
33. NET PROGRAM COSTS	324,000	216,000	10,000	132,000	24,350	8,200	43,350	0	83,500	23,000	864,400	0	864,400

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

ESTIMATED FOR MONTHS January-15 THROUGH December-15

PROGRAM NAME:

	BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. INVESTMENT														
2. DEPRECIATION BASE														
3. DEPRECIATION EXPENSE														
4. CUMULATIVE INVESTMENT														
5. LESS: ACCUMULATED DEPRECIATION														
6. NET INVESTMENT														
7. AVERAGE NET INVESTMENT														
8. RETURN ON AVERAGE INVESTMENT														
9. EXPANSION FACTOR														
10. RETURN REQUIREMENTS														
11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
 CONSERVATION PROGRAM COSTS

SCHEDULE C-3  
 PAGE 1 OF 5

PROGRAM NAME	ACTUAL FOR MONTHS	January-14	THROUGH	June-14													
	ESTIMATED FOR MONTHS	July-14	THROUGH	December-14	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Common																	
A. ACTUAL		138,495	4,839	2,969	13,743	8,872	2,413	17,090	0	72	6,362	194,854			194,854		194,854
B. ESTIMATED		98,000	7,500	5,000	17,500	7,500	2,500	12,500	0	250	3,100	153,850			153,850		153,850
C. TOTAL		236,495	12,339	7,969	31,243	16,372	4,913	29,590	0	322	9,462	348,704			348,704		348,704
2. Residential Energy Survey Program																	
A. ACTUAL		33,779	45,997	0	0	3,304	402	5,396	0	0	5,591	94,470			94,470		94,470
B. ESTIMATED		25,000	37,500	0	0	1,500	1,750	2,500	0	0	7,500	75,750			75,750		75,750
C. TOTAL		58,779	83,497	0	0	4,804	2,152	7,896	0	0	13,091	170,220			170,220		170,220
3. Commercial Energy Survey Program																	
A. ACTUAL		2,479	35,021	0	0	316	34	528	0	0	37	38,416			38,416		38,416
B. ESTIMATED		10,000	10,000	0	0	750	1,000	1,250	0	0	2,500	25,500			25,500		25,500
C. TOTAL		12,479	45,021	0	0	1,066	1,034	1,778	0	0	2,537	63,916			63,916		63,916
4. Commercial Heating and Cooling Upgrade																	
A. ACTUAL		397	826	0	0	98	13	90	0	880	7	2,311			2,311		2,311
B. ESTIMATED		2,500	2,500	0	0	250	0	250	0	2,500	0	8,000			8,000		8,000
C. TOTAL		2,897	3,326	0	0	348	13	340	0	3,380	7	10,311			10,311		10,311
5. Residential Heating and Cooling Upgrade																	
A. ACTUAL		1,855	11,647	0	0	117	17	197	0	14,910	46	28,790			28,790		28,790
B. ESTIMATED		2,500	42,500	0	0	250	0	250	0	12,500	0	58,000			58,000		58,000
C. TOTAL		4,355	54,147	0	0	367	17	447	0	27,410	46	86,790			86,790		86,790
6. Commercial Indoor Efficient Lighting Rebate																	
A. ACTUAL		2,379	826	0	0	155	21	262	0	0	60	3,703			3,703		3,703
B. ESTIMATED		500	1,000	0	0	50	0	50	0	2,500	0	4,100			4,100		4,100
C. TOTAL		2,879	1,826	0	0	205	21	312	0	2,500	60	7,803			7,803		7,803
7. Commercial Window Film Installation Program																	
A. ACTUAL		0	826	0	0	0	0	0	0	0	0	826			826		826
B. ESTIMATED		500	1,000	0	0	50	0	50	0	500	0	2,100			2,100		2,100
C. TOTAL		500	1,826	0	0	50	0	50	0	500	0	2,926			2,926		2,926
SUB-TOTAL ACTUAL		179,383	99,981	2,969	13,743	12,863	2,902	23,564	0	15,862	12,104	363,369			363,369		363,369
SUB-TOTAL ESTIMATED		139,000	102,000	5,000	17,500	10,350	5,250	16,850	0	18,250	13,100	327,300			327,300		327,300
LESS: PRIOR YEAR AUDIT ADJ.																	
ACTUAL												0					0
ESTIMATED																	
TOTAL																	
NET PROGRAM COSTS		SEE PAGE 1A															

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
 CONSERVATION PROGRAM COSTS

SCHEDULE C-3  
 PAGE 1A OF 5

ACTUAL FOR MONTHS ESTIMATED FOR MONTHS		January-14 July-14	THROUGH THROUGH	June-14 December-14								SUB TOTAL	PROGRAM REVENUES	TOTAL
PROGRAM NAME		LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER			
8.	Commercial Chiller Upgrade Program													
	A. ACTUAL	1,176	769	0	0	58	15	95	0	0	31	2,144	0	2,144
	B. ESTIMATED	500	1,000	0	0	50	0	50	0	2,500	0	4,100	0	4,100
	C. TOTAL	1,676	1,769	0	0	108	15	145	0	2,500	31	6,244	0	6,244
9.	Solar Water Heating Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	500	750	0	0	50	0	50	0	750	0	2,100	0	2,100
	C. TOTAL	500	750	0	0	50	0	50	0	750	0	2,100	0	2,100
10.	Solar Photovoltaic Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	40,013	0	40,013	0	40,013
	B. ESTIMATED	500	750	0	0	50	0	50	0	3,652	0	5,002	0	5,002
	C. TOTAL	500	750	0	0	50	0	50	0	43,665	0	45,015	0	45,015
11.	Electric Conserv. Demonstration and Development													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	1,250	0	0	36,000	130	0	120	0	0	0	37,500	0	37,500
	C. TOTAL	1,250	0	0	36,000	130	0	120	0	0	0	37,500	0	37,500
12.	Low Income Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Affordable Housing Builders and Providers													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
14.														
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACTUAL	180,559	100,750	2,969	13,743	12,920	2,917	23,658	0	55,875	12,135	405,526	0	405,526
	TOTAL ESTIMATED	141,750	104,500	5,000	53,500	10,630	5,250	17,120	0	25,152	13,100	376,002	0	376,002
	LESS: PRIOR YEAR AUDIT ADJ.													
	ACTUAL											0		0
	ESTIMATED													
	TOTAL													
NET	PROGRAM COSTS	322,309	205,250	7,969	67,243	23,550	8,167	40,778	0	81,027	25,235	781,528	0	781,528

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

SCHEDULE C-3  
 PAGE 2 OF 5

ACTUAL FOR MONTHS            January-14    THROUGH    June-14  
 ESTIMATED FOR MONTHS       July-14        THROUGH    December-14

	BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. INVESTMENT														
2. DEPRECIATION BASE														
3. DEPRECIATION EXPENSE														
4. CUMULATIVE INVESTMENT														
5. LESS: ACCUMULATED DEPRECIATION														
6. NET INVESTMENT														
7. AVERAGE NET INVESTMENT														
8. RETURN ON AVERAGE INVESTMENT														
9. EXPANSION FACTOR														
10. RETURN REQUIREMENTS														
11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 140002-EG  
 FLORIDA PUBLIC UTILITIES COMPANY  
 (CDY-2)  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
 CONSERVATION PROGRAM COSTS

SCHEDULE C-3  
 PAGE 3 OF 5

ACTUAL FOR MONTHS                      January-14      THROUGH      June-14  
 ESTIMATED FOR MONTHS                July-14        THROUGH      December-14

A. ESTIMATED EXPENSE BY PROGRAM	-----ACTUAL-----						TOTAL ACTUAL	-----ESTIMATED-----						TOTAL ESTIMATED	GRAND TOTAL
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
1 Common	28,645	28,755	50,796	27,506	30,354	28,799	194,854	25,642	25,642	25,642	25,642	25,642	25,640	153,850	348,704
2 Residential Energy Survey Program	16,186	19,072	18,765	16,565	12,488	11,394	94,470	12,625	12,625	12,625	12,625	12,625	12,625	75,750	170,220
3 Commercial Energy Survey Program	4,040	2,062	12,760	7,667	5,716	6,171	38,416	4,250	4,250	4,250	4,250	4,250	4,250	25,500	63,916
4 Commercial Heating and Cooling Upgrade	0	694	812	0	300	505	2,311	1,333	1,333	1,333	1,333	1,333	1,335	8,000	10,311
5 Residential Heating and Cooling Upgrade	7,861	10,974	(2,474)	2,335	6,147	3,946	28,790	9,667	9,667	9,667	9,667	9,667	9,665	58,000	86,790
6 Commercial Indoor Efficient Lighting Rebate	0	0	57	0	1,659	1,987	3,703	683	683	683	683	683	685	4,100	7,803
7 Commercial Window Film Installation Program	0	0	57	0	300	469	826	350	350	350	350	350	350	2,100	2,926
8 Commercial Chiller Upgrade Program	0	0	0	414	1,261	469	2,144	683	683	683	683	683	685	4,100	6,244
9 Solar Water Heating Program	0	0	0	0	0	0	0	350	350	350	350	350	350	2,100	2,100
10 Solar Photovoltaic Program	0	0	40,013	0	0	0	40,013	833	833	833	833	833	837	5,002	45,015
11 Electric Conserv. Demonstration and Developn	0	0	0	0	0	0	0	6,250	6,250	6,250	6,250	6,250	6,250	37,500	37,500
12 Low Income Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior period audit adj.															
31. TOTAL ALL PROGRAMS	56,732	61,557	120,785	54,487	58,226	53,740	405,526	62,666	62,666	62,666	62,666	62,666	62,672	376,002	781,528
32. LESS AMOUNT INCLUDED IN RATE BASE															
33. RECOVERABLE CONSERVATION EXPENSES	56,732	61,557	120,785	54,487	58,226	53,740	405,526	62,666	62,666	62,666	62,666	62,666	62,672	376,002	781,528

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 140002-EG  
 FLORIDA PUBLIC UTILITIES COMPANY  
 (CDY-2)  
 PAGE 8 OF 24

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
ENERGY CONSERVATION ADJUSTMENT  
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3  
PAGE 4 OF 5

	ACTUAL FOR MONTHS	January-14	THROUGH	June-14													
	ESTIMATED FOR MONTHS	July-14	THROUGH	December-14	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
B. CONSERVATION REVENUES																	
1. RCS AUDIT FEES																	
a.																	
b.																	
c.																	
2. CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES)		(57,222)	(59,127)	(49,395)	(41,942)	(49,105)	(55,730)	(66,837)	(66,316)	(63,296)	(57,665)	(48,027)	(49,558)	(664,220)			
3. TOTAL REVENUES		(57,222)	(59,127)	(49,395)	(41,942)	(49,105)	(55,730)	(66,837)	(66,316)	(63,296)	(57,665)	(48,027)	(49,558)	(664,220)			
4. PRIOR PERIOD TRUE-UP-ADJ NOT APPLICABLE TO PERIOD		(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,413)	(24,418)	(292,961)			
5. CONSERVATION REVENUES APPLICABLE TO PERIOD		(81,635)	(83,540)	(73,808)	(66,355)	(73,518)	(80,143)	(91,250)	(90,729)	(87,709)	(82,078)	(72,440)	(73,976)	(957,181)			
6. CONSERVATION EXPENSES (FORM C-3,PAGE 3)		56,732	61,557	120,785	54,487	58,226	53,740	62,666	62,666	62,666	62,666	62,666	62,672	781,528			
7. TRUE-UP THIS PERIOD		(24,903)	(21,983)	46,977	(11,868)	(15,292)	(26,403)	(28,584)	(28,063)	(25,043)	(19,412)	(9,774)	(11,304)	(175,653)			
8. INTEREST PROVISION THIS PERIOD (C-3,PAGE 5)		(10)	(12)	(12)	(10)	(8)	(9)	(10)	(10)	(10)	(10)	(10)	(9)	(120)			
9. TRUE-UP & INTEREST PROVISION		(292,961)	(293,461)	(291,043)	(219,665)	(207,130)	(198,017)	(200,017)	(204,198)	(207,858)	(208,498)	(203,507)	(188,878)	(292,961)			
10. PRIOR TRUE-UP REFUNDED (COLLECTED)		24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,413	24,418	292,961			
2013 Audit adj.																	0
11. END OF PERIOD TOTAL NET TRUE- UP (SUM OF LINES 7,8,9,10)		(293,461)	(291,043)	(219,665)	(207,130)	(198,017)	(200,017)	(204,198)	(207,858)	(208,498)	(203,507)	(188,878)	(175,773)	(175,773)			

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FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
ENERGY CONSERVATION ADJUSTMENT  
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3  
PAGE 5 OF 5

ACTUAL FOR MONTHS      January-14      THROUGH      June-14  
ESTIMATED FOR MONTHS      July-14      THROUGH      December-14

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
C. INTEREST PROVISION													
1. BEGINNING TRUE-UP (LINE B-9)	(292,961)	(293,461)	(291,043)	(219,665)	(207,130)	(198,017)	(200,017)	(204,198)	(207,858)	(208,498)	(203,507)	(188,878)	(175,773)
2. ENDING TRUE-UP BEFORE INTEREST (LINE B7+B9+B10)	(293,451)	(291,031)	(219,653)	(207,120)	(198,009)	(200,008)	(204,188)	(207,848)	(208,488)	(203,497)	(188,868)	(175,764)	(175,653)
3. TOTAL BEG. AND ENDING TRUE-UP	(586,412)	(584,491)	(510,696)	(426,785)	(405,139)	(398,025)	(404,204)	(412,045)	(416,345)	(411,994)	(392,374)	(364,641)	(351,425)
4. AVERAGE TRUE-UP (LINE C-3 X 50 %)	(293,206)	(292,246)	(255,348)	(213,392)	(202,570)	(199,012)	(202,102)	(206,023)	(208,173)	(205,997)	(196,187)	(182,321)	(175,713)
5. INTEREST RATE-FIRST DAY OF REPORTING BUSINESS MONTH	0.03%	0.05%	0.05%	0.06%	0.05%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
6. INTEREST RATE-FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.05%	0.05%	0.06%	0.05%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
7. TOTAL (LINE C-5 + C-6)	0.08%	0.10%	0.11%	0.11%	0.10%	0.11%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
8. AVG INTEREST RATE (C-7 X 50%)	0.04%	0.05%	0.06%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
9. MONTHLY AVERAGE INTEREST RATE	0.003%	0.004%	0.005%	0.005%	0.004%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%
10. INTEREST PROVISION (LINE C-4 X C-9)	(10)	(12)	(12)	(10)	(8)	(9)	(10)	(10)	(10)	(10)	(10)	(9)	(120)

EXHIBIT NO. \_\_\_\_\_  
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FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
PAGE 10 OF 24

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION  
 CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4  
 PAGE 1 OF 1

FOR THE PERIOD January-14 THROUGH December-15

MONTH	KWH/THERM SALES (000) (NET OF 3RD PARTY)	CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES)	RATE
2014 JANUARY	57,247	57,222	ACTUAL
FEBRUARY	59,218	59,127	ACTUAL
MARCH	49,460	49,395	ACTUAL
APRIL	41,999	41,942	ACTUAL
MAY	49,172	49,105	ACTUAL
JUNE	55,787	55,730	ACTUAL
JULY	66,697	66,837	0.100210
AUGUST	66,178	66,316	0.100209
SEPTEMBER	63,164	63,296	0.100209
OCTOBER	57,545	57,665	0.100209
NOVEMBER	47,927	48,027	0.100209
DECEMBER	49,455	49,558	0.100208
SUB-TOTAL	663,849	664,220	
2015 JANUARY	55,610	59,549	0.107085
FEBRUARY	49,873	53,406	0.107085
MARCH	46,747	50,059	0.107085
APRIL	43,536	46,620	0.107085
MAY	46,348	49,631	0.107085
JUNE	56,295	60,284	0.107085
JULY	66,426	71,132	0.107085
AUGUST	65,505	70,146	0.107085
SEPTEMBER	64,444	69,010	0.107085
OCTOBER	55,309	59,227	0.107085
NOVEMBER	44,438	47,587	0.107085
DECEMBER	48,537	51,976	0.107085
SUB-TOTAL	643,066	688,627	
TOTALS	1,306,915	1,352,847	

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**Program**

1. Residential Energy Survey Program
2. Commercial Energy Survey Program
3. Commercial Heating and Cooling Upgrade Program
4. Residential Heating and Cooling Upgrade Program
5. Commercial Indoor Efficient Lighting Rebate Program
6. Commercial Window Film Installation Program
7. Commercial Chiller Upgrade Program
8. Solar Water Heating Program
9. Solar Photovoltaic Program
10. Conservation Demonstration and Development Program
11. Low Income Program
12. Affordable Housing Builders and Providers Program



**PROGRAM TITLE:**

Residential Energy Survey Program

**PROGRAM DESCRIPTION:**

The objective of the Residential Energy Survey Program is to provide FPUC's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. FPUC views this program as a vehicle to promote the installation of cost-effective conservation features. During the survey process, the customer is provided with specific whole-house recommendations. The survey process also checks for possible duct leakage. If a problem is identified, recommendations will be made for further analysis and repairs. Blower-door testing is required to identify and quantify the duct leakage and will be performed by a contractor. After identifying the leakage sites and quantities, the customer is given a written summary of the test findings and the potential for savings, along with a list of approved repair contractors. As a result, the increase in operating efficiencies provides for a reduction in weather-sensitive peak demand, as well as a reduction in energy consumption.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 250 residential surveys will be conducted. Fiscal expenditures for 2015 are projected to be \$151,500.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, 153 surveys were performed and actual expenditures were \$94,470. We estimate that another 100 surveys will be performed between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$170,220.

For January 2014 through December 2014, the goal for the number of program participants is 250.

**PROGRAM SUMMARY:**

This program provides participating customers with the information needed to determine which energy saving measures are best suited to their individual needs and requirements. We feel confident that by continuing to advertise the benefits of this program through bill inserts, promotional materials, newspaper, cable TV and social media, we will continue to see a high participation level in this program.

**PROGRAM TITLE:**

Commercial Energy Survey Program

**PROGRAM DESCRIPTION:**

The Commercial Energy Survey Program is an interactive program that provides commercial customers assistance in identifying advanced energy conservation opportunities. It is customized to meet the individual needs of large customers as required; therefore, it is an evolving program.

The Commercial Survey process consists of an on-site review by FPUC Conservation Specialist of the customer's facility operation, equipment and energy usage pattern. The specialist identifies areas of potential reduction in kW demand and kWh consumption as well as identifying end-use technology opportunities. A technical evaluation is then performed to determine the economic payback or life cycle cost for various improvements to the facility. When necessary, FPUC will subcontract the evaluation process to an independent engineering firm and/or contracting consultant.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 50 commercial surveys will be conducted. Fiscal expenditures for 2015 are projected to be \$32,700.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, 19 surveys were performed and actual expenditures were \$38,416. We estimate that another 31 surveys will be performed between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$63,916.

For January 2014 through December 2014, the goal for the number of program participants is 50.

**PROGRAM SUMMARY:**

In recent research of commercial/industrial customers, consistent response for areas of improvement from this class of customer include individualized attention and service in helping them improve their cost of operation and efficiency. We have built trusting relationships with many of these customers by offering education on new technologies and by offering expertise in energy conservation. The work we have done in this area will continue to benefit FPUC and its rate payers.

**PROGRAM TITLE:**

Commercial Heating and Cooling Upgrade Program

**PROGRAM DESCRIPTION:**

This program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's electricity service territories. The program will do this by increasing the saturation of high-efficiency heat pumps. Two types of rebates are offered, one is for replacing an existing resistance-heating system with a high efficiency heat pump and the second type is for replacing a lower-efficiency heat pump with a high-efficiency heat pump. FPUC will validate engineering analyses of energy and demand savings with billing data and by metering customer equipment.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 50 Commercial Heating and Cooling allowances will be paid. Fiscal expenditures for 2015 are projected to be \$9,200.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, 11 Commercial Heating and Cooling allowances were paid and actual expenditures were \$2,311. We estimate that 39 Commercial Heating and Cooling allowances will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$10,311.

For January 2014 through December 2014, the goal for the number of program participants is 50.

**PROGRAM SUMMARY:**

This program provides an opportunity for FPUC commercial customers to install a more energy efficient heating and cooling system with the results being a decrease in energy consumption as well as a reduction in weather-sensitive peak demand for FPUC. We feel confident that by continuing to advertise the benefits of this program through our Energy Survey Program, bill inserts, promotional materials, newspaper ads, cable TV and social media platforms, we will see a higher participation level.

**PROGRAM TITLE:**

Residential Heating and Cooling Efficiency Upgrade Program

**PROGRAM DESCRIPTION:**

This program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's electricity service territories. The program will do this by increasing the saturation of high-efficiency heat pumps. Two types of rebates are offered, one is for replacing an existing resistance-heating system with a high efficiency heat pump and the second type is for replacing a lower-efficiency heat pump with a high-efficiency heat pump. FPUC will validate engineering analyses of energy and demand savings with billing data and by metering customer equipment.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 300 Residential Heating and Cooling allowances will be paid. Fiscal expenditures for 2015 are projected to be \$137,000.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, 166 Residential Heating and Cooling allowances were paid and actual expenditures were \$28,790. We estimate that another 120 Residential Heating and Cooling allowances will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$86,790.

For January 2014 through December 2014, the goal for the number of program participants is 150.

**PROGRAM SUMMARY:**

This program provides an opportunity for FPUC customers' to install a more energy efficient heating and cooling system with the results being a decrease in energy consumption as well as a reduction in weather-sensitive peak demand for FPUC. We feel confident that by continuing to advertise the benefits of this program through, bill inserts, promotional materials, newspaper ads, cable TV and social media, we will continue to see a high participation level.

**PROGRAM TITLE:**

Commercial Indoor Efficient Lighting Rebate Program

**PROGRAM DESCRIPTION:**

The purpose of this program is to reduce peak demand and energy consumption by decreasing the load presented by commercial lighting equipment. To serve this purpose, this program requires that commercial customers achieve at least 1,000 watts of lighting reduction from any lighting source that has been retrofitted with a more efficient fluorescent lighting system (ballasts and lamps). By doing so, they will qualify for an incentive of 10 cents per watt reduced for Tier 1 or a 2.5 cents per watt rebate for Tier 2 participation (\$100 max).

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 12 Commercial Indoor Efficient Lighting rebates will be paid. Fiscal expenditures for 2015 are projected to be \$4,200.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, no Commercial Indoor Efficient Lighting allowances were paid and actual expenditures were \$3,703. We estimate that 12 Commercial Indoor Efficient Lighting rebate will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$7,803.

For January 2014 through December 2014, the goal for the number of program participants is 12.

**PROGRAM SUMMARY:**

Interested customers or contractors must contact FPUC before starting a lighting retrofit project. The company will then dispatch a qualified conservation representative to perform an inspection and determine what lighting changes should be made to enhance efficiency. The inspection will also determine the customer/contractor's eligibility for the incentive. This program will be promoted through the bill inserts, newspaper ads, cable TV and social media. We feel confident that by continuing advertising the benefits of this program we will see participation levels increase.

**PROGRAM TITLE:**

Commercial Window Film Installation Program.

**PROGRAM DESCRIPTION:**

The primary purpose of this program is to reduce peak demand and energy consumption by decreasing the load presented on commercial air-conditioning and heating equipment. To serve this purpose, this program requires that commercial customers install solar window film on eastern facing or western facing windows. Solar window film must have a shading co-efficient of .45 or less. Windows with greater than 50% direct solar exposure are exempt from the incentive.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 12 Commercial Window Film Installation rebates will be paid. Fiscal expenditures for 2015 are projected to be \$3,200.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, no Commercial Window Film Installation allowances were paid and actual expenditures were \$826. We estimate that 12 Commercial Window Film Installation rebates will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$2,926.

For January 2014 through December 2014, the goal for the number of program participants is 12.

**PROGRAM SUMMARY:**

Interested commercial customers will notify an FPUC representative. After the project is completed, a Florida Public Utilities Company representative will conduct an on-site post inspection. By following the guidelines, the customer will qualify for a rebate of \$0.50 per square foot of covered area at \$100 maximum per customer.

**PROGRAM TITLE:**

Commercial Chiller Upgrade Program

**PROGRAM DESCRIPTION:**

This program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's commercial sector. To serve this purpose, this program requires that commercial customers replace their existing chillers with a more efficient system. By doing so, they will qualify for an incentive of up to \$100 per kW of additional savings above the minimum efficiency levels. The program covers water-cooled centrifugal chillers, water-cooled scroll or screw chillers and air-cooled electric chillers. Minimum qualifications for efficiency exist for each of the chiller types.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 1 Commercial Chiller Upgrade rebate will be paid. Fiscal expenditures for 2015 are projected to be \$3,200.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, no Commercial Chiller Upgrade allowances were paid and actual expenditures were \$2,144. We estimate that 2 Commercial Chiller Upgrade rebates will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$6,244.

For January 2014 through December 2014, the goal for the number of program participants is 1.

**PROGRAM SUMMARY:**

Interested customers will send project proposals to Florida Public Utilities Company and a representative will schedule an on-site visit for inspection prior to installation. After the project is completed, a Florida Public Utilities Company representative will conduct an on-site inspection. By following the guidelines, the customer will qualify for the rebate.

**PROGRAM TITLE:**

Solar Water Heating Program

**PROGRAM DESCRIPTION:**

The primary purpose of the Solar Water Heating Program is to encourage the installation of solar water heaters and thereby reduce the consumption of fossil fuels. Florida Public Utilities Company provides an incentive payment for the installation of a solar water heater. The incentive payments are subject to the cap of \$47,233 for renewable energy programs.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 12 Solar Water Heating rebates will be paid. Fiscal expenditures for 2015 are projected to be \$2,200.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, no Solar Water Heating allowances were paid and actual expenditures were \$0. We estimate that another 12 Solar Water Heating rebates will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$2,100.

For January 2014 through December 2014, the goal for the number of program participants is 12.

**PROGRAM SUMMARY:**

The program is open to all Florida Public Utilities Company customers; however, each customer is entitled to only one incentive for installation of solar water heating. Eligible customers will receive an incentive payment of \$200 for the installation of a solar water heating system.



**PROGRAM TITLE:**

Solar Photovoltaic Program

**PROGRAM DESCRIPTION:**

The primary purpose of the Solar Photovoltaic program is to encourage the installation of solar photovoltaic systems by customers. Florida Public Utilities Company provides an incentive payment for the installation of a solar photovoltaic system. The incentive payments are subject to the cap of \$47,233 for renewable energy programs.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that 8 Solar Photovoltaic rebates will be paid. Fiscal expenditures for 2015 are projected to be \$44,700.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014, 8 Solar Photovoltaic allowances were paid and actual expenditures were \$40,013. We estimate that 1 Solar Photovoltaic rebates will be paid between July 2014 and December 2014. For January 2014 through December 2014 the projected expenses are \$45,015.

For January 2014 through December 2014, the goal for the number of program participants is 8.

**PROGRAM SUMMARY:**

The program is open to all Florida Public Utilities Company customers; however, each customer is entitled to only one incentive for installation of a solar photovoltaic system. Eligible customers will receive an incentive payment of up to \$5,000. Customers must contact Florida Public Utilities Company who will send an inspector to verify the installation prior to the customer receiving the incentive. Any excess generation from the solar photovoltaic system will be purchased by Florida Public Utilities Company under the terms of Northwest Florida Division Rate Schedule REN-1 or Northeast Florida Division Rate Schedule REN-1.

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**PROGRAM TITLE:**

Conservation Demonstration and Development Program

**PROGRAM DESCRIPTION:**

The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. This program will supplement and complement the other demand-side management programs offered by Florida Public Utilities Company. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, the Company estimates that they will engage in 2 CDD projects. Fiscal expenditures for 2015 are projected to be \$75,000.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014 actual expenditures were \$0. For January 2014 through December 2014 the projected expenses are \$37,500.

**PROGRAM SUMMARY:**

Florida Public Utilities Company will limit the total CDD expenditures to a maximum of \$75,000 per year. The Company will also notify the Florida Public Service Commission of any CDD project that exceeds \$15,000. Costs for CDD projects that meet the program's criteria for acceptance will be charged to Energy Conservation Cost Recovery account.

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**PROGRAM TITLE:**

Low Income Program

**PROGRAM DESCRIPTION:**

Florida Public Utilities Company presently has energy education programs that identify low-cost and no-cost energy conservation measures. To better assist low-income customers in managing their energy purchases, the presentations and formats of these energy education programs are tailored to the audience. These programs provide basic energy education, as well as inform the customers of other specific services, such as the free energy surveys that Florida Public Utilities Company currently offers.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, fiscal expenditures are projected to be \$0.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014 actual expenditures were \$0. For January 2014 through December 2014 the projected expenses are \$0.

**EXHIBIT NO. \_\_\_\_\_  
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**PROGRAM TITLE:**

Affordable Housing Building and Providers Program

**PROGRAM DESCRIPTION:**

Florida Public Utilities Company will identify the affordable housing builders within the service area and will encourage them to attend educational seminars and workshops related to energy efficient construction, retrofit programs, and financing programs. Florida Public Utilities Company will work with the Florida Energy Extension Service and other seminar sponsors to offer a minimum of two seminars and/or workshops per year. Florida Public Utilities Company will work with all sponsors to reduce or eliminate attendance fees for affordable housing providers.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2015, fiscal expenditures are projected to be \$0.

**PROGRAM ACTIVITY AND EXPENDITURES:**

From January 2014 through June 2014 actual expenditures were \$0. For January 2014 through December 2014 the projected expenses are \$0.

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FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 10  
PARTY: GULF POWER COMPANY –  
(DIRECT)  
DESCRIPTION: Jennifer L. Todd JLT-1

**Schedule CT-1**

**Gulf Power Company**  
**ENERGY CONSERVATION COST RECOVERY (ECCR)**  
**Calculation of the Final True-Up Amount**  
**For the Period: January 2013 - December 2013**

	<u>\$</u>	<u>\$</u>
Actual		
1. Principal	(6,963,573)	
2. Interest	<u>(2,788)</u>	
3. Actual Over/(Under) Recovery Ending Balance		(6,966,361)
Estimated/Actual as filed September 10, 2013		
4. Principal	(5,384,873)	
5. Interest	<u>(2,415)</u>	
6. Total Estimated/Actual Over/(Under) Recovery		<u>(5,387,288)</u>
7. Adjusted Net True-up Over/(Under) Recovery (Line 3 - 6)		<u><u>(1,579,073)</u></u>

**Schedule CT-2**

**Gulf Power Company**

**ENERGY CONSERVATION COST RECOVERY (ECCR)**

Calculation of the Final True-Up Amount

For the Period: January 2013 - December 2013

**Analysis of Energy Conservation Program Costs**

Actual Compared to Estimated/Actual

	<u>Actual</u>	<u>Est/Actual</u>	<u>Difference</u>
	\$	\$	\$
1. Depreciation, Return & Property Tax	2,040,119.41	2,057,985.11	(17,865.70)
2. Payroll & Benefits	5,631,251.43	5,696,608.17	(65,356.74)
3. Materials & Supplies	8,430,057.78	7,890,003.88	540,053.90
4. Advertising	698,822.07	649,252.17	49,569.90
5. Incentives	10,631,436.76	10,813,367.98	(181,931.22)
6. Adjustments	0.00	0.00	0.00
7. Other	0.00	0.00	0.00
8. Subtotal	<u>27,431,687.45</u>	<u>27,107,217.31</u>	<u>324,470.14</u>
9. Program Revenues	<u>(275.00)</u>	<u>(240.00)</u>	<u>(35.00)</u>
10. Total Program Costs	<u>27,431,962.45</u>	<u>27,107,457.31</u>	<u>324,505.14</u>
11. Less: Payroll Adjustment	0.00	0.00	0.00
12. Amounts Inc. in Base Rate	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
13. Conservation Adjustment Revenues	<u>21,278,198.63</u>	<u>22,532,393.72</u>	<u>(1,254,195.09)</u>
14. Rounding Adjustment	<u>21,278,199.00</u>	<u>22,532,394.00</u>	<u>(1,254,195.00)</u>
15. True-up Before Adjustment Over/(Under) Recovery	(6,153,764)	(4,575,064)	(1,578,700)
16. Interest Provision	(2,788)	(2,415)	(373)
17. Prior Period True-up	(809,809)	(809,809)	0
18. Other	<u>0</u>	<u>0</u>	<u>0</u>
19. End of Period True-up	<u>(6,966,361)</u>	<u>(5,387,288)</u>	<u>(1,579,073)</u>

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
Variance Actual Vs. Estimated/Actual

Program	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Material & Expenses	Other	Advertising	Incentives	Sub-Total	Program Revenues	Total
<b>Residential Conservation Programs:</b>									
1. Residential Energy Audit and Education	0.00	(17,880.32)	(248,268.96)	0.00	(60,892.18)	0.00	(327,041.46)	0.00	(327,041.46)
2. Community Energy Saver	0.00	690.30	(42,033.22)	0.00	0.00	0.00	(41,342.92)	0.00	(41,342.92)
3. Landlord-Renter Custom	0.00	1,023.50	(3,580.59)	0.00	0.00	0.00	(2,557.09)	0.00	(2,557.09)
4. HVAC Efficiency	0.00	1,700.38	(184,643.43)	0.00	125,380.66	(439,553.00)	(497,115.39)	0.00	(497,115.39)
5. Heat Pump Water Heater	0.00	(12,440.30)	351.38	0.00	0.00	(180,200.00)	(192,288.92)	0.00	(192,288.92)
6. Ceiling Insulation	0.00	(3,517.44)	(403.32)	0.00	0.00	13,671.60	9,750.84	0.00	9,750.84
7. High Performance Window	0.00	(2,648.83)	701.44	0.00	0.00	83,592.00	81,644.61	0.00	81,644.61
8. Reflective Roof	0.00	(4,461.64)	534.51	0.00	0.00	16,534.75	12,607.62	0.00	12,607.62
9. Variable Speed Pool Pump	0.00	(5,841.08)	(1,515.51)	0.00	0.00	12,500.00	5,143.41	0.00	5,143.41
10. Energy Select / Energy Select LITE	(17,865.70)	(49,923.83)	942,107.74	0.00	(16,718.58)	0.00	857,599.63	(35.00)	857,634.63
11. Self-Install Energy Efficiency	0.00	6,922.12	11,924.74	0.00	0.00	(40,927.25)	(22,080.39)	0.00	(22,080.39)
12. Refrigerator Recycling	0.00	766.02	32,545.49	0.00	0.00	5,300.00	38,611.51	0.00	38,611.51
<b>Commercial / Industrial Conservation Programs:</b>									
13. Commercial / Industrial Energy Audit	0.00	2,849.47	4,663.33	0.00	0.00	0.00	7,512.80	0.00	7,512.80
14. HVAC Retrocommissioning	0.00	1,777.39	4,518.87	0.00	0.00	(16,466.00)	(10,169.74)	0.00	(10,169.74)
15. Commercial Building Efficiency	0.00	1,380.10	49,262.24	0.00	1,800.00	413,826.93	466,269.27	0.00	466,269.27
16. HVAC Occupancy Sensor	0.00	895.21	(1,709.80)	0.00	0.00	15,150.00	14,335.41	0.00	14,335.41
17. High Efficiency Motors	0.00	963.24	2,367.26	0.00	0.00	(7,376.00)	(4,045.50)	0.00	(4,045.50)
18. Food Services	0.00	662.15	(3,402.04)	0.00	0.00	300.00	(2,439.89)	0.00	(2,439.89)
19. Commercial / Industrial Custom Incentive	0.00	2,180.08	7.08	0.00	0.00	(10,000.00)	(7,812.84)	0.00	(7,812.84)



**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
**Variance Actual Vs. Estimated/Actual**

Program	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Material & Expenses	Other	Advertising	Incentives	Sub-Total	Program Revenues	Total
<b>Renewable Energy Plan:</b>									
20. Renewable Energy Plan Common	0.00	207.84	(14,903.83)	0.00	0.00	0.00	(14,695.99)	0.00	(14,695.99)
21. Solar for Schools	0.00	0.00	2,879.00	0.00	0.00	0.00	2,879.00	0.00	2,879.00
22. Solar Thermal Water Heating	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
23. Solar PV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Solar Thermal Water Heating for Low-Income	0.00	0.00	0.00	0.00	0.00	(50,284.25)	(50,284.25)	0.00	(50,284.25)
25. Energy Select Electric Vehicle Pilot	0.00	0.00	20.00	0.00	0.00	1,000.00	1,020.00	0.00	1,020.00
26. Conservation Demonstration and Development	0.00	9,338.90	(11,368.48)	0.00	0.00	0.00	(2,029.58)	0.00	(2,029.58)
27. Less Base Rate Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28. Total All Programs	(17,865.70)	(65,356.74)	540,053.90	0.00	49,569.90	(181,931.22)	324,470.14	(35.00)	324,505.14

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
**Actual Expenses**

Program	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Material & Expenses	Other	Advertising	Incentives	Sub-Total	Program Revenues	Total
<b>Residential Conservation Programs:</b>									
1. Residential Energy Audit and Education	11,537.25	1,578,447.89	799,084.30	0.00	414,107.82	0.00	2,803,177.26	0.00	2,803,177.26
2. Community Energy Saver	0.00	48,046.42	707,733.64	0.00	0.00	0.00	755,780.06	0.00	755,780.06
3. Landlord-Renter Custom	0.00	126,924.82	11,476.81	0.00	0.00	0.00	138,401.63	0.00	138,401.63
4. HVAC Efficiency	0.00	287,893.71	2,617,711.44	0.00	174,905.74	5,633,125.00	8,713,635.89	0.00	8,713,635.89
5. Heat Pump Water Heater	0.00	183,173.82	50,675.05	0.00	93.75	1,363,700.00	1,597,642.62	0.00	1,597,642.62
6. Ceiling Insulation	0.00	126,879.82	22,778.71	0.00	93.75	118,671.60	268,423.88	0.00	268,423.88
7. High Performance Window	0.00	133,824.60	27,062.79	0.00	93.75	214,232.00	375,213.14	0.00	375,213.14
8. Reflective Roof	0.00	117,131.51	22,444.07	0.00	93.75	176,534.75	316,204.08	0.00	316,204.08
9. Variable Speed Pool Pump	0.00	141,240.45	27,589.19	0.00	93.75	273,200.00	442,123.39	0.00	442,123.39
10. Energy Select / Energy Select LITE	2,028,582.16	1,298,801.17	3,410,889.08	0.00	107,376.01	0.00	6,845,648.42	(275.00)	6,845,923.42
11. Self-Install Energy Efficiency	0.00	43,752.32	28,594.89	0.00	93.75	379,770.27	452,211.23	0.00	452,211.23
12. Refrigerator Recycling	0.00	54,749.75	137,954.02	0.00	0.00	35,665.00	228,368.77	0.00	228,368.77
<b>Commercial / Industrial Conservation Programs:</b>									
13. Commercial / Industrial Energy Audit	0.00	601,236.01	152,125.96	0.00	0.00	0.00	753,361.97	0.00	753,361.97
14. HVAC Retrocommissioning	0.00	35,522.02	30,355.56	0.00	0.00	34,780.00	100,657.58	0.00	100,657.58
15. Commercial Building Efficiency	0.00	472,869.83	113,063.24	0.00	1,870.00	1,780,058.58	2,367,861.65	0.00	2,367,861.65
16. HVAC Occupancy Sensor	0.00	36,636.04	5,173.70	0.00	0.00	35,850.00	77,659.74	0.00	77,659.74
17. High Efficiency Motors	0.00	49,201.42	10,073.92	0.00	0.00	1,464.00	60,739.34	0.00	60,739.34
18. Food Services	0.00	78,506.71	13,635.68	0.00	0.00	4,950.00	97,092.39	0.00	97,092.39
19. Commercial / Industrial Custom Incentive	0.00	69,605.93	4,741.99	0.00	0.00	109,219.81	183,567.73	0.00	183,567.73

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
**Actual Expenses**

Program	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Material & Expenses	Other	Advertising	Incentives	Sub-Total	Program Revenues	Total
<b>Renewable Energy Plan:</b>									
20. Renewable Energy Plan Common	0.00	129,688.14	104,680.35	0.00	0.00	0.00	234,368.49	0.00	234,368.49
21. Solar for Schools	0.00	0.00	82,879.00	0.00	0.00	0.00	82,879.00	0.00	82,879.00
22. Solar Thermal Water Heating	0.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
23. Solar PV	0.00	0.00	0.00	0.00	0.00	435,000.00	435,000.00	0.00	435,000.00
24. Solar Thermal Water Heating for Low-Income	0.00	0.00	0.00	0.00	0.00	4,715.75	4,715.75	0.00	4,715.75
25. Energy Select Electric Vehicle Pilot	0.00	0.00	39.27	0.00	0.00	8,500.00	8,539.27	0.00	8,539.27
<b>26. Conservation Demonstration and Development:</b>									
a. UWF Best House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. NEST Thermostat	0.00	2,724.96	26,938.21	0.00	0.00	0.00	29,663.17	0.00	29,663.17
c. McDonald's Geothermal Measure & Verify	0.00	1,449.57	13,350.86	0.00	0.00	0.00	14,800.43	0.00	14,800.43
d. EnergySelect Electric Vehicle Project	0.00	80.14	766.85	0.00	0.00	0.00	846.99	0.00	846.99
e. Azalea Trace Heat Pump Water Heater	0.00	12,864.38	8,239.20	0.00	0.00	0.00	21,103.58	0.00	21,103.58
f. Total	0.00	17,119.05	49,295.12	0.00	0.00	0.00	66,414.17	0.00	66,414.17
27. Total All Programs	2,040,119.41	5,631,251.43	8,430,057.78	0.00	698,822.07	10,631,436.76	27,431,687.45	(275.00)	27,431,962.45

**Gulf Power Company**  
**ENERGY CONSERVATION COST RECOVERY (ECCR)**  
**Calculation of the Final True-Up Amount**  
**For the Period: January 2013 - December 2013**

**Conservation Costs By Program**  
**Summary of Actual Expenses By Program By Month**

Program	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Residential Conservation Programs:</b>													
1. Residential Energy Audit and Education	165,480.72	219,191.08	311,087.61	205,507.02	588,001.82	204,427.70	171,680.28	269,828.13	162,478.76	175,629.15	210,912.03	107,415.71	2,791,640.01
Amortization & Return on Investment	995.11	989.91	984.71	979.51	974.31	969.11	953.13	948.19	943.25	938.31	933.38	928.33	11,537.25
<b>Total</b>	<b>166,475.83</b>	<b>220,180.99</b>	<b>312,072.32</b>	<b>206,486.53</b>	<b>588,976.13</b>	<b>205,396.81</b>	<b>172,633.41</b>	<b>270,776.32</b>	<b>163,422.01</b>	<b>176,567.46</b>	<b>211,845.41</b>	<b>108,344.04</b>	<b>2,803,177.26</b>
2. Community Energy Saver	4,427.01	106,113.70	56,295.47	95,484.55	52,588.12	66,688.82	83,390.31	47,508.69	39,024.35	54,474.52	56,641.14	93,143.38	755,780.06
3. Landlord-Renter Custom	10,665.27	10,905.16	13,216.73	11,306.91	11,307.86	13,668.16	11,155.63	11,334.46	10,954.19	11,402.70	11,267.11	11,217.45	138,401.63
4. HVAC Efficiency	524,617.56	945,163.17	728,981.37	785,369.60	911,711.07	992,603.74	841,556.77	811,972.81	1,091,675.92	528,221.64	343,091.35	208,670.89	8,713,635.89
5. Heat Pump Water Heater	125,452.84	123,631.91	241,827.51	229,794.49	179,887.31	181,044.44	205,819.04	120,489.02	45,569.89	71,479.07	47,139.48	25,507.62	1,597,642.62
6. Ceiling Insulation	26,727.60	34,244.16	9,070.28	21,138.69	24,153.28	21,987.55	29,333.43	33,973.13	15,194.98	26,974.48	13,303.85	12,322.45	268,423.88
7. High Performance Window	24,263.07	38,084.11	20,431.45	37,613.45	27,057.10	29,284.42	34,694.93	38,354.41	34,601.43	42,100.66	35,101.52	13,626.59	375,213.14
8. Reflective Roof	25,824.02	28,424.15	21,391.83	24,187.03	25,830.29	34,365.79	49,518.60	25,001.92	20,417.76	29,575.64	20,002.33	11,664.72	316,204.08
9. Variable Speed Pool Pump	46,889.44	36,545.70	39,684.04	47,411.29	50,112.22	54,038.98	58,887.31	35,788.72	21,398.55	22,833.62	16,005.25	12,528.27	442,123.39
10. Energy Select / Energy Select LITE	271,907.21	275,390.46	358,930.32	204,661.58	300,437.10	288,203.85	319,632.93	304,960.08	301,106.77	333,681.58	266,142.01	1,592,012.37	4,817,066.26
Amortization & Return on Investment	164,660.43	165,239.70	166,088.15	166,960.44	168,618.42	170,881.43	165,911.77	168,673.59	171,307.94	173,017.13	175,249.29	171,973.87	2,028,582.16
<b>Total</b>	<b>436,567.64</b>	<b>440,630.16</b>	<b>525,018.47</b>	<b>371,622.02</b>	<b>469,055.52</b>	<b>459,085.28</b>	<b>485,544.70</b>	<b>473,633.67</b>	<b>472,414.71</b>	<b>506,698.71</b>	<b>441,391.30</b>	<b>1,763,986.24</b>	<b>6,845,648.42</b>
11. Self-Install Energy Efficiency	38,092.06	40,117.05	35,570.38	30,172.20	53,783.65	36,520.33	61,130.95	48,522.44	54,669.51	32,103.66	14,807.96	6,721.04	452,211.23
12. Refrigerator Recycling	15,024.30	13,989.34	10,087.69	13,043.53	26,293.78	24,470.91	5,434.71	61,612.61	17,841.97	14,785.87	15,474.16	10,309.90	228,368.77
<b>Commercial / Industrial Conservation Programs:</b>													
13. Commercial / Industrial Energy Audit	61,031.70	73,991.15	51,520.88	59,414.33	55,127.35	71,560.27	62,432.49	66,488.34	55,895.50	58,969.38	58,774.60	78,155.98	753,361.97
14. HVAC Retrocommissioning	7,597.59	3,992.30	6,204.83	7,610.39	7,191.98	11,761.35	10,277.88	14,294.13	6,365.62	15,257.29	6,616.62	3,487.60	100,657.58
15. Commercial Building Efficiency	106,815.91	137,357.80	315,579.53	318,027.08	184,684.23	135,597.53	204,332.30	423,503.10	127,132.69	145,245.55	124,275.37	145,310.56	2,367,861.65
16. HVAC Occupancy Sensor	2,903.77	3,565.65	3,423.52	3,117.31	3,794.64	3,243.05	4,816.39	16,094.21	3,485.19	9,159.25	18,231.17	5,825.59	77,659.74
17. High Efficiency Motors	3,913.55	4,085.05	5,276.32	4,504.15	4,839.78	4,414.24	6,441.75	5,362.26	4,559.20	4,326.04	4,589.67	8,427.33	60,739.34
18. Food Services	5,177.38	11,234.36	6,452.68	10,122.98	8,889.90	8,032.65	7,888.33	7,705.23	8,578.04	9,481.26	7,349.70	6,179.88	97,092.39
19. Commercial / Industrial Custom Incentive	6,164.09	6,127.34	15,554.22	6,054.31	5,685.33	5,356.97	106,371.31	6,381.40	6,090.87	6,163.10	6,386.68	7,232.11	183,567.73

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
**Summary of Actual Expenses By Program By Month**

Program	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>Renewable Energy Plan:</b>													
20. Renewable Energy Plan Common	13,234.17	17,018.63	17,420.68	14,229.47	44,327.94	23,464.44	15,592.15	16,527.79	16,817.16	21,344.62	19,723.49	14,667.95	234,368.49
21. Solar for Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,888.41	0.00	0.00	45,990.59	82,879.00
22. Solar Thermal Water Heating	0.00	3,000.00	3,000.00	2,000.00	0.00	4,000.00	4,000.00	0.00	0.00	2,000.00	3,000.00	1,000.00	22,000.00
23. Solar PV	270,000.00	50,000.00	20,000.00	20,000.00	17,840.00	0.00	37,300.00	9,860.00	0.00	0.00	10,000.00	0.00	435,000.00
24. Solar Thermal Water Heating for Low-Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,715.75	0.00	0.00	0.00	0.00	4,715.75
25. Energy Select Electric Vehicle Pilot	0.00	1,000.00	0.00	6.61	1,500.00	12.66	0.00	0.00	0.00	3,000.00	3,020.00	0.00	8,539.27
26. Conservation Demonstration and Development:													
a. UWF Best House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. NEST Thermostat	4,028.89	4,059.40	4,144.96	4,115.96	8,920.31	576.98	3,816.66	0.00	0.00	0.00	0.00	0.00	29,663.16
c. McDonald's Geothermal Measure & Verify	2,250.42	2,267.47	2,315.26	2,299.06	5,091.26	576.98	0.00	0.00	0.00	0.00	0.00	0.00	14,800.45
d. EnergySelect Electric Vehicle Project	402.86	45.73	0.00	398.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846.98
e. Variable Speed Pool Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f. Azalea Trace Heat Pump Water Heater	0.00	0.00	0.00	0.00	0.00	0.00	2,692.16	3,557.42	2,724.07	3,250.14	4,943.87	3,935.92	21,103.58
g. Total	6,682.17	6,372.60	6,460.22	6,813.41	14,011.57	1,153.96	6,508.82	3,557.42	2,724.07	3,250.14	4,943.87	3,935.92	66,414.17
27. Total All Programs	1,928,546.97	2,355,774.48	2,464,540.42	2,325,530.33	2,768,649.05	2,387,752.35	2,505,061.21	2,553,457.83	2,255,722.02	1,795,414.66	1,492,982.03	2,598,256.10	27,431,687.45



**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Conservation Costs By Program**  
Calculation of Over/Under Recovery

Conservation Revenues	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. EnergySelect RSVP Fees	(60.00)	(100.00)	(40.00)	0.00	(20.00)	0.00	(20.00)	0.00	0.00	(35.00)	0.00	0.00	(275.00)
2. Over/(Under) Recovery	<u>1,599,818.86</u>	<u>1,316,442.32</u>	<u>1,600,528.71</u>	<u>1,472,038.20</u>	<u>1,865,665.39</u>	<u>2,120,012.56</u>	<u>2,267,125.69</u>	<u>2,280,799.07</u>	<u>2,086,577.99</u>	<u>1,666,934.33</u>	<u>1,475,342.21</u>	<u>1,526,913.30</u>	<u>21,278,198.63</u>
3. Total Revenues	1,599,758.86	1,316,342.32	1,600,488.71	1,472,038.20	1,865,645.39	2,120,012.56	2,267,105.69	2,280,799.07	2,086,577.99	1,666,899.33	1,475,342.21	1,526,913.30	21,277,923.63
4. Adjustment not Applicable to Period - Prior True Up	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,288.00</u>	<u>40,284.00</u>	<u>483,452.00</u>
5. Conservation Revenues Applicable to Period	1,640,046.86	1,356,630.32	1,640,776.71	1,512,326.20	1,905,933.39	2,160,300.56	2,307,393.69	2,321,087.07	2,126,865.99	1,707,187.33	1,515,630.21	1,567,197.30	21,761,375.63
6. Conservation Expenses (CT-3, Page 3, Line 27)	<u>1,928,546.97</u>	<u>2,355,774.48</u>	<u>2,464,540.42</u>	<u>2,325,530.33</u>	<u>2,768,649.05</u>	<u>2,387,752.35</u>	<u>2,505,061.21</u>	<u>2,553,457.83</u>	<u>2,255,722.02</u>	<u>1,795,414.66</u>	<u>1,492,982.03</u>	<u>2,598,256.10</u>	<u>27,431,687.45</u>
7. True Up this Period (Line 5 - 6)	(288,500.11)	(999,144.16)	(823,763.71)	(813,204.13)	(862,715.66)	(227,451.79)	(197,667.52)	(232,370.76)	(128,856.03)	(88,227.33)	22,648.18	(1,031,058.80)	(5,670,311.82)
8. Interest Provision this Period (CT-3, Page 5, Line 11)	(56.83)	(131.29)	(195.77)	(231.28)	(271.73)	(267.22)	(237.71)	(249.42)	(259.56)	(242.18)	(269.75)	(375.10)	(2,787.84)
9. True Up & Interest Provision Beginning of Month	<u>(809,808.86)</u>	<u>(1,138,653.80)</u>	<u>(2,178,217.25)</u>	<u>(3,042,464.73)</u>	<u>(3,896,188.14)</u>	<u>(4,799,463.53)</u>	<u>(5,067,470.54)</u>	<u>(5,305,663.77)</u>	<u>(5,578,571.95)</u>	<u>(5,747,975.54)</u>	<u>(5,876,733.05)</u>	<u>(5,894,542.62)</u>	<u>(809,808.86)</u>
10. Prior True Up Collected or Refunded	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,288.00)</u>	<u>(40,284.00)</u>	<u>(483,452.00)</u>
11. End of Period- Net True Up	<u>(1,138,653.80)</u>	<u>(2,178,217.25)</u>	<u>(3,042,464.73)</u>	<u>(3,896,188.14)</u>	<u>(4,799,463.53)</u>	<u>(5,067,470.54)</u>	<u>(5,305,663.77)</u>	<u>(5,578,571.95)</u>	<u>(5,747,975.54)</u>	<u>(5,876,733.05)</u>	<u>(5,894,642.62)</u>	<u>(6,966,360.52)</u>	<u>(6,966,360.52)</u>

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Computation of Interest Expense  
Energy Conservation Adjustment**

Interest Provision	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True up Amount	(809,808.86)	(1,138,653.80)	(2,178,217.25)	(3,042,464.73)	(3,896,188.14)	(4,799,463.53)	(5,067,470.54)	(5,305,663.77)	(5,578,571.95)	(5,747,975.54)	(5,876,733.05)	(5,894,642.62)	
2. Ending True up before Interest	(1,138,596.97)	(2,178,085.96)	(3,042,268.96)	(3,895,956.86)	(4,799,191.80)	(5,067,203.32)	(5,305,426.06)	(5,578,322.53)	(5,747,715.98)	(5,876,490.87)	(5,894,372.87)	(6,965,985.42)	
3. Total beginning & ending	(1,948,405.83)	(3,316,739.76)	(5,220,486.21)	(6,938,421.59)	(8,695,379.94)	(9,866,666.85)	(10,372,896.60)	(10,883,986.30)	(11,326,287.93)	(11,624,466.41)	(11,771,105.92)	(12,860,628.04)	
4. Average True up Amount	(974,202.92)	(1,658,369.88)	(2,610,243.11)	(3,469,210.80)	(4,347,689.97)	(4,933,333.43)	(5,186,448.30)	(5,441,993.15)	(5,663,143.97)	(5,812,233.21)	(5,885,552.96)	(6,430,314.02)	
5. Interest Rate First Day Reporting Business Month	0.0500	0.0900	0.1000	0.0800	0.0800	0.0700	0.0600	0.0500	0.0600	0.0500	0.0500	0.0600	
6. Interest Rate First Day Subsequent Business Month	0.0900	0.1000	0.0800	0.0800	0.0700	0.0600	0.0500	0.0600	0.0500	0.0500	0.0600	0.0800	
7. Total of Lines 5 and 6	0.1400	0.1900	0.1800	0.1600	0.1500	0.1300	0.1100	0.1100	0.1100	0.1000	0.1100	0.1400	
8. Average Interest rate (50% of Line 7)	0.0700	0.0950	0.0900	0.0800	0.0750	0.0650	0.0550	0.0550	0.0550	0.0500	0.0550	0.0700	
9. Monthly Average Interest Rate Line 8 \ 12	0.000058	0.000079	0.000075	0.000067	0.000063	0.000054	0.000046	0.000046	0.000046	0.000042	0.000046	0.000058	
10. Interest Adjustment													
11. Interest Provision (Line 4 X 9)	(56.83)	(131.29)	(195.77)	(231.28)	(271.73)	(267.22)	(237.71)	(249.42)	(259.56)	(242.18)	(269.75)	(375.10)	(2,787.84)

**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Schedule of Capital Investment, Depreciation and Return  
Energy Select**

Line No	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investments Added to Plant In Service (Net of Retirements)		10,852.52	34,266.81	56,201.73	(96,278.31)	141,361.46	81,285.55	37,110.35	49,003.61	30,473.40	225,044.20	60,034.99	15,893.57	
2	Depreciable Base (Cumulative Plant Additions PM Ln 2 + CM Ln 1)	10,585,075.26	10,595,927.78	10,630,194.59	10,686,396.32	10,590,118.01	10,731,479.47	10,812,765.02	10,849,875.37	10,898,878.98	10,929,352.38	11,154,396.58	11,214,431.57	11,230,325.14	
3	Depreciation Expense (Note A) (PM Ln 2 * .0023)		24,345.67	24,370.63	24,449.45	24,578.71	24,357.27	24,682.40	24,869.36	24,954.71	25,067.42	25,137.51	25,655.11	25,793.19	298,261.43
4	Salvage, Cost of Removal and Retirement		(246,919.19)	(181,153.03)	(241,763.95)	(222,566.97)	(244,244.63)	(185,070.01)	(175,557.12)	(188,487.23)	(119,483.92)	(37,863.04)	(142,091.54)	(78,719.62)	
5	Less: Accum. Depr. COR and Sal. (PM Ln 5 + CM Ln 3 + 4)	(4,147,108.61)	(4,369,682.13)	(4,526,464.53)	(4,743,779.03)	(4,941,787.29)	(5,161,674.65)	(5,322,062.26)	(5,472,750.02)	(5,637,282.54)	(5,731,699.04)	(5,744,424.57)	(5,860,861.00)	(5,913,787.43)	
6	Net Plant In Service (CM Ln 2 - CM Ln 5)	14,732,183.87	14,965,609.91	15,156,659.12	15,430,175.35	15,531,905.30	15,893,154.12	16,134,827.28	16,322,625.39	16,536,161.52	16,661,051.42	16,998,821.15	17,075,292.57	17,144,112.57	
7	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	CWIP Balance (PM Ln 8 + CM Ln 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Inventory	2,867,223.06	2,692,219.30	2,593,704.63	2,437,245.85	2,420,810.12	2,486,052.14	2,345,632.62	2,517,316.65	2,711,525.17	2,901,734.62	2,818,721.16	2,978,983.16	1,594,943.54	
10	Net Investment (CM Ln 6 + CM Ln 8 + CM Ln 9)	17,599,406.95	17,667,829.21	17,750,363.75	17,867,421.20	17,952,715.42	18,379,246.26	18,480,459.90	18,839,942.04	19,247,686.69	19,562,786.04	19,717,542.31	20,054,275.73	18,739,056.11	
11	Average Net Investment (PM Ln 10 + CM Ln 10)/2		17,628,618.08	17,704,096.48	17,808,892.48	17,910,068.31	18,165,980.84	18,429,853.08	18,660,200.97	19,043,814.37	19,405,236.37	19,640,164.18	19,885,909.02	19,396,665.92	
12	Rate of Return / 12 (Note B)		0.007344	0.007344	0.007344	0.007344	0.007344	0.007344	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	
13	Return Requirement on Average Net Investment (CM Ln 11 * CM Ln 12)		129,464.57	130,018.88	130,788.51	131,531.54	133,410.96	135,348.84	130,192.22	132,868.69	135,390.33	137,029.43	138,743.99	135,330.54	1,600,118.50
14	Property Tax		10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.19	10,850.14	130,202.23
15	Total Depreciation, Prop Taxes & Return (CM Ln 3 + CM Ln 13 + CM Ln 14)		164,660.43	165,239.70	166,088.15	166,960.44	168,618.42	170,881.43	165,911.77	168,673.59	171,307.94	173,017.13	175,249.29	171,973.87	2,026,582.16

Notes:  
(A) Energy Select Property Additions Depreciated at 2.8% per year  
(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.8123%; Jul - Dec 8.3728%



**Gulf Power Company**  
ENERGY CONSERVATION COST RECOVERY (ECCR)  
Calculation of the Final True-Up Amount  
For the Period: January 2013 - December 2013

**Schedule of Capital Investment, Depreciation and Return  
Residential Energy Survey Displays**

Line No.	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investments Added to Plant In Service (Net of Retirements)														
2	Depreciable Base (Cumulative Plant Additions PM Ln 2 + CM Ln 1)	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	
3	Depreciation Expense (Note A) (PM Ln 2 * .0023)		164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	1,973.52
4	Retirements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Salvage		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Less: Accum. Depr, COR and Sal. (PM Ln 6 + CM Ln 3 + 4 + 5)	5,920.56	6,085.02	6,249.48	6,413.94	6,578.40	6,742.86	6,907.32	7,071.78	7,236.24	7,400.70	7,565.16	7,729.62	7,894.08	
7	Net Plant In Service (CM Ln 2 - CM Ln 6)	7,893.81	7,729.35	7,564.89	7,400.43	7,235.97	7,071.51	6,907.05	6,742.59	6,578.13	6,413.67	6,249.21	6,084.75	5,920.29	
8	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	CWIP Balance (PM Ln 9 + CM Ln 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Inventory														
11	Net Investment (CM Ln 7 + CM Ln 9 + CM Ln 10)	7,893.81	7,729.35	7,564.89	7,400.43	7,235.97	7,071.51	6,907.05	6,742.59	6,578.13	6,413.67	6,249.21	6,084.75	5,920.29	
12	Average Net Investment (PM Ln 11 + CM Ln 11)/2		7,811.58	7,647.12	7,482.66	7,318.20	7,153.74	6,989.28	6,824.82	6,660.36	6,495.90	6,331.44	6,166.98	6,002.52	
13	Rate of Return / 12 (Note B)		0.007344	0.007344	0.007344	0.007344	0.007344	0.007344	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	
14	Return Requirement on Average Net Investment (CM Ln 12 * CM Ln 13)		57.37	56.16	54.95	53.74	52.54	51.33	47.62	46.47	45.32	44.17	43.03	41.88	594.58
15	Property Tax		9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.34	9.30	112.04
16	Total Depreciation, Prop Taxes & Return (CM Ln 3 + CM Ln 14 + CM Ln 15)		231.17	229.96	228.75	227.54	226.34	225.13	221.42	220.27	219.12	217.97	216.83	215.64	2,680.14

Notes:

(A) Displays are Seven year Property 1.1905% per month.

(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.8123%; Jul - Dec 8.3728%

**Gulf Power Company**  
**ENERGY CONSERVATION COST RECOVERY (ECCR)**  
**Calculation of the Final True-Up Amount**  
**For the Period: January 2013 - December 2013**

**Schedule of Capital Investment, Depreciation and Return**  
**Thermal Imaging Tools**

Line No.	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investments Added to Plant In Service (Net of Retirements)														
2	Depreciable Base (Cumulative Plant Additions PM Ln 2 + CM Ln 1)	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	
3	Depreciation Expense (Note A) (PM Ln 2 + CM Ln 2)/2 * .011905		543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	6,521.88
4	Retirements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Salvage		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Less: Accum. Depr, COR and Sal. (PM Ln 6 + CM Ln 3 + 4 + 5)	19,565.40	20,108.89	20,652.38	21,195.87	21,739.36	22,282.85	22,826.34	23,369.83	23,913.32	24,456.81	25,000.30	25,543.79	26,087.28	
7	Net Plant In Service (CM Ln 2 - CM Ln 6)	26,087.30	25,543.81	25,000.32	24,456.83	23,913.34	23,369.85	22,826.36	22,282.87	21,739.38	21,195.89	20,652.40	20,108.91	19,565.42	
8	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	CWIP Balance (PM Ln 9 + CM Ln 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Inventory														
11	Net Investment (CM Ln 7 + CM Ln 9 + CM Ln 10)	26,087.30	25,543.81	25,000.32	24,456.83	23,913.34	23,369.85	22,826.36	22,282.87	21,739.38	21,195.89	20,652.40	20,108.91	19,565.42	
12	Average Net Investment (PM Ln 11 + CM Ln 11)/2		25,815.56	25,272.07	24,728.58	24,185.09	23,641.60	23,098.11	22,554.62	22,011.13	21,467.64	20,924.15	20,380.66	19,837.17	
13	Rate of Return / 12 (Note B)		0.007344	0.007344	0.007344	0.007344	0.007344	0.007344	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	
14	Return Requirement on Average Net Investment (CM Ln 12 * CM Ln 13)		189.59	185.60	181.61	177.62	173.62	169.63	157.36	153.57	149.78	145.99	142.20	138.40	1,964.97
15	Property Tax		30.86	30.86	30.86	30.86	30.86	30.86	30.86	30.86	30.86	30.86	30.86	30.80	370.26
16	Total Depreciation, Prop Taxes & Return (CM Ln 3 + CM Ln 14 + CM Ln 15)		763.94	759.95	755.96	751.97	747.97	743.98	731.71	727.92	724.13	720.34	716.55	712.69	8,857.11

Notes:

- (A) Thermal Imaging Tools are Seven year Property 1.1905% per month.  
 (B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.8123%; Jul - Dec 8.3728%.

Schedule CT-5

GULF POWER COMPANY

Reconciliation and Explanation of  
Differences Between Filing and FPSC Audit  
Report for Months, January, 2012 through December, 2012

(If no differences exist, please state.)

NO DIFFERENCES

### Program Description and Progress

Program Title: Residential Energy Audit and Education

Program Description: This program is the primary educational program to help customers improve the energy efficiency of their new or existing home through energy conservation advice and information that encourages the implementation of efficiency measures and behaviors resulting in energy and utility bill savings.

Program Accomplishments: During 2013, Gulf performed 7,952 energy audits. This included 3,930 online audits, 2,031 in home audits and 1,991 pre-construction audits. Additionally, during 2013, 39,171 of Gulf's customers received a Home Energy Report compared to a projection of 39,179 or 8 less than the projection.

Gulf provided professional development for 60 elementary, middle and high school teachers, and provided hands-on energy efficiency and renewable energy kits to those teachers as well as another 12 elementary school teachers. Gulf provided professional development, activities and materials for the FSU Panama City STEM Institute's Summer Camp program that reached 300 8<sup>th</sup> – 12<sup>th</sup> grade students. Estimated reach through all of these efforts is approximately 3,200 students. Gulf assisted three schools in developing student energy teams who learned to measure, monitor and reduce energy use in their schools. Gulf continued to provide classroom energy-related activities and presentations throughout its service area, as well as onsite and material support for two hands-on interactive science museums in Northwest Florida which both average 100 attendees daily during summer season.

Program Fiscal Expenditures: For 2013, Gulf projected \$3,130,218 of expenses compared to actual expenses of \$2,803,177 resulting in a variance of \$327,041 or 12% under the projection.

Program Progress Summary: Since the approval of this program, Gulf Power Company has performed 207,430 residential energy surveys and 39,171 customers are receiving Home Energy Reports.

### Program Description and Progress

Program Title: Community Energy Saver Program

Program Description: This program assists low-income families in managing their energy costs. Through this program, qualifying customers not only receive the direct installation of conservation measures at no cost to them; the program also educates families on energy efficiency techniques and behavioral changes to help control their energy use and reduce their utility operating costs.

Program Accomplishments: During 2013, 2,220 of Gulf's customers received the measures included in this program compared to a projection of 2,500 participants, a difference of 280 under the projection.

Program Fiscal Expenditures: For 2013, Gulf projected expenses for this program of \$797,123 compared to actual expenses of \$755,780 resulting in a variance of \$41,343 or 5.2% under the projection.

Program Progress Summary: A total of 7,428 customers have received the efficiency measures included in the Community Energy Saver program since the program's launch in 2011.



### Program Description and Progress

Program Title: Landlord/Renter Custom Incentive Program

Program Description: This program is designed to increase energy efficiency in the residential rental property sector. This program promotes the installation of various energy efficiency measures available through other programs including HVAC, insulation, windows, water heating, lighting, appliances, etc. including additional incentives as appropriate to overcome the split-incentive barrier which exists in a landlord/renter situation. Additionally, this program promotes the installation of measures included in the Community Energy Saver Program by the landlord of multi-family properties.

Program Accomplishments: During 2013, no participants were enrolled in this program and none were projected. While there are no participants in this program, Gulf continues to work with customers in the rental property sector. To date, enrollments have come from these projects in other programs (i.e., HVAC, insulation, etc.) offered by the Company.

Program Fiscal Expenditures: During 2013, \$140,959 in expenses were projected, compared to actual expenses of \$138,402 resulting in a variance of \$2,557 or 1.8% under the projection.

Program Progress Summary: Since its launch in 2011, one customer has participated in the Landlord/Renter Custom Incentive program.

**Program Description and Progress**

**Program Title:** HVAC Efficiency Improvement Program

**Program Description:** This program is designed to increase energy efficiency and improve HVAC cooling system performance for new and existing homes. These efficiencies are realized through:

- HVAC maintenance
- HVAC early retirement (for inefficient systems)
- HVAC upgrades
- Duct repair
- Retrofit of an electronically commutated motor fan on existing HVAC systems

Incentives are offered to participants.

**Program Accomplishments:** During 2013, compared to the projection for 2013, the following participation was achieved:

<b>Measure</b>	<b>2013 Year End Projection</b>	<b>2013 Actual Participation</b>	<b>Variance</b>
HVAC maintenance	10,994	11,344	350
HVAC early retirement Tier One	1,218	1,251	33
HVAC early retirement Tier Two	733	674	(59)
HVAC early retirement Tier Three	44	41	(3)
HVAC upgrades Tier One	309	331	22
HVAC upgrades Tier Two	145	137	(8)
HVAC upgrades Tier Three	74	85	11
Duct repair	6,974	8,021	1,047
ECM Fan	3	3	0

**Program Fiscal Expenditures:** – For 2013, Gulf projected \$9,210,751 in expenses compared to actual expenses of \$8,713,636 resulting in a variance of \$497,115 or 5.4% under the projection.

**Program Progress Summary:** Since its launch in 2013, the following participation has been achieved:

- HVAC maintenance - 20,926
- HVAC early retirement - Tier One – 2,230
- HVAC early retirement - Tier Two – 1,446

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- HVAC early retirement - Tier Three - 82
- HVAC upgrades - Tier One - 548
- HVAC upgrades - Tier Two - 314
- HVAC upgrades - Tier Three - 218
- Duct repair - 13,511
- ECM Fan - 6



### Program Description and Progress

Program Title: Heat Pump Water Heater Program

Program Description: This program provides incentives directly to the customer for the installation of high-efficiency Heat Pump Water Heating equipment for domestic hot water production.

Program Accomplishments: During 2013, 2,006 customers participated in this program compared to a projection of 2,263 for a variance of 257 fewer participants than projected.

Program Fiscal Expenditures: For the 2013 reporting period, \$1,789,932 in expenses were projected, compared to actual expenses of \$1,597,643 resulting in a variance of \$192,289, or 10.7% under the projection.

Program Progress Summary: Since its launch in 2011, 3,183 customers have participated in this program.

### Program Description and Progress

Program Title: Ceiling Insulation Program

Program Description: This program provides incentives to encourage customers to install high efficiency insulation or increase insulation in existing residential single-family and multi-family homes. The objective of this program is to reduce heat loss and heat gain from both conductive and convective means by increased insulation.

Program Accomplishments: During 2013, 509 customers participated in this program. The projection for 2013 was 538 participants resulting in a variance of 29 fewer participants than projected.

Program Fiscal Expenditures: For 2013, Gulf projected \$258,673 in expenses compared to actual expenses of \$268,424 resulting in a variance of \$9,751, or 3.8% over the projection.

Program Progress Summary: Since its launch in 2011, 1,683 customers have participated in this program.

### Program Description and Progress

Program Title: High Performance Window Program

Program Description: This program provides incentives to install high-efficiency windows or window film in existing or new residential applications. The objective of the program is to reduce solar heat gain into a home which, in turn, leads to reduced HVAC loads and operating costs.

Program Accomplishments: During 2013, 1,377 customers have installed high-efficiency windows and 160 customers have installed window film as part of this program. Projections for 2013 were 1,135 and 192 participants respectively resulting in 242 more window participants and 32 fewer window film participants than projected.

Program Fiscal Expenditures: For 2013, Gulf projected \$293,568 in expenses compared to actual expenses of \$375,213 resulting in a variance of \$81,645, or 27.8% over the projection.

Program Progress Summary: Since its launch in 2011, 2,506 customers have installed high-efficiency windows and 402 customers have installed window film as part of this program.

### Program Description and Progress

Program Title: Reflective Roof Program

Program Description: This program provides incentives to install ENERGY STAR qualified cool/reflective roofing products when constructing a new home or replacing the roof on an existing residence. The objective of this program is to significantly decrease the amount of heat that is transferred through roof assemblies and into vented attic spaces which, in turn, decreases the transfer of heat into the home's conditioned living area.

Program Accomplishments: During 2013, 517 customers have participated in this program compared to a 2013 projection of 663 or 146 participants under the projection.

Program Fiscal Expenditures: For 2013, \$303,596 in expenses was projected compared to \$316,204 in actual expenses resulting in a variance of \$12,608, or 4.2% over the projection.

Program Progress Summary: Since its launch in 2011, 776 customers have participated in this program.

### Program Description and Progress

Program Title: Variable Speed/Flow Pool Pump Program

Program Description: This program provides an incentive to encourage the installation of high-efficiency variable speed or variable flow pool pumping and control equipment in both new and existing residential applications. The objective of this program is to reduce the energy, demand, and cost associated with swimming pool operation.

Program Accomplishments: During 2013, 998 customers have installed a variable speed pool pump compared to a 2013 projection of 1,129 or 131 under the projection.

Program Fiscal Expenditures: The 2013 projection for this program was \$436,980 compared to actual expenses of \$442,123 resulting in a variance of \$5,143, or 1.2% over the projection.

Program Progress Summary: Since its launch in 2011, 5,852 customers have participated in this program.

### Program Description and Progress

Program Title: Energy *Select* / Energy *Select* Lite

Program Description: The overall program is designed to provide customers with a means of controlling their energy purchases by conveniently programming their heating and cooling systems and major appliances, such as electric water heaters and pool pumps, to automatically respond to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy. The Energy *Select* Lite subset of the program was originally intended to provide a separate means to expand price responsive load management program participation to include residential customers who did not meet certain participation standards for Energy *Select*. The Energy *Select* Lite program utilizes broadband technology and does not require land-line telephone service, whereas the Energy *Select* program historically has required land-line telephone service. Due to the addition of load control relays to the broadband-enabled thermostat, there is no longer a difference between Energy *Select* and Energy *Select* Lite with regard to functionality and the equipment used for new installations. For purposes of the cost recovery process, the two programs are now being treated as a single program.

Program Accomplishments: During 2013, Energy *Select* / Energy *Select* Lite programs experienced a net addition of 2,149 participants compared to a projection of 1,600, or 549 over the projection.

Program Fiscal Expenditures: During 2013, there were projected expenses of \$5,988,289 compared with actual expenses of \$6,845,923. This results in a deviation of \$857,634, or 14.3% over the projection. As indicated above and in previous filings before the Commission, the equipment that is currently utilized for the Energy *Select* program now operates using broadband technology. Excess inventory in the amount of \$1,257,860 of the devices not broadband-capable were identified and written off in December, 2013.

Program Progress Summary: As of December 2013, there were 12,627 participating customers.



### Program Description and Progress

Program Title: Self-Install Energy Efficiency Program

Program Description: This program promotes the purchase and installation of ENERGY STAR rated appliances, lighting and other self-installed energy saving measures for residential customers. The program focuses on increasing customer awareness of the benefits of energy efficient technologies and products through customer education, retail partnerships, promotional distribution of compact fluorescent light bulbs (CFLs), on-line store, energy audits and seasonal promotional campaigns.

Program Accomplishments: During 2013, 5,910 customers installed qualifying ENERGY STAR appliances including 2,753 ENERGY STAR Refrigerators, 174 ENERGY STAR Freezers, 233 ENERGY STAR Window A/Cs, 2,750 ENERGY STAR Clothes Washers. The projection for 2013 was 7,150 ENERGY STAR appliances resulting in a variance of 1,240 fewer participants than the projection.

Program Fiscal Expenditures: For 2013, program expenses were projected to be \$474,291 compared to actual expenses of \$452,211 resulting in a variance of \$22,080, or 4.7% under the projection.

Program Progress Summary: Since its launch in 2011, 11,829 customers have installed ENERGY STAR appliances as part this program including 5,582 ENERGY STAR Refrigerators, 409 ENERGY STAR Freezers, 473 ENERGY STAR Window A/Cs and 5,365 ENERGY STAR Clothes Washers. Additionally, 80,846 CFLs were acquired.

### Program Description and Progress

Program Title: Refrigerator Recycling Program

Program Description: This program is intended to eliminate inefficient or extraneous refrigerators in an environmentally safe manner and produce cost-effective long-term energy and peak demand savings in the residential sector. The objective of the program is to increase customer awareness of the economic and environmental costs associated with running inefficient, older appliances in a household, and to provide eligible customers with free refrigerator and freezer pick-up services in addition to a cash incentive.

Program Accomplishments: During 2013, 982 customers participated in this program compared to a projection 903, or 79 more participants than the projection.

Program Fiscal Expenditures: During 2013, expenses were projected to be \$189,757 compared to actual expenses of \$228,369 resulting in a variance of \$38,612, or 20.3% over the projection.

Program Progress Summary: Since its launch in 2011, 2,861 customers have participated in this program.



### Program Description and Progress

Program Title: Commercial/Industrial Audit

Program Description: This program is designed to provide professional advice to our existing commercial and industrial customers on how to reduce and make the most efficient use of energy. This program covers the smallest commercial customer, requiring only a walk-through survey, to the use of computer programs which will simulate several design options for very large energy intensive customers. The program is designed to include semi-annual and annual follow-ups with the customer to verify any conservation measures installed and to reinforce the need to continue with more conservation efforts. Customers may participate by requesting a basic Energy Analysis Audit (EAA) provided through either an on-site survey or a direct mail survey. A more comprehensive analysis can be provided by conducting a Technical Assistance Audit (TAA).

Program Accomplishments: During 2013, the Company performed 567 commercial/industrial audits. The total projection for 2013 was 600 audits for a variance of 33 fewer participants than projected.

Program Fiscal Expenditures: For 2013, Gulf projected expenses of \$745,849 compared to actual expenses of \$753,362 for a deviation of \$7,513, or 1.0% under budget.

Program Progress Summary: Since this program was launched, 21,433 commercial/industrial audits have been performed.

### Program Description and Progress

Program Title: Commercial HVAC Retrocommissioning Program

Program Description: This program offers basic retrocommissioning at a reduced cost for qualifying installations of existing commercial and industrial customers. It is designed to diagnose the performance of the HVAC cooling unit(s) operating in commercial buildings with the support of an independent computerized quality control process and make improvements to the system to bring its full efficiency. This program includes air cooled and water cooled equipment – identified as A/C, heat pump, direct expansion (DX) or geothermal cooling and heating.

Program Accomplishments: During 2013, 254 customers have participated in this program compared to a projection of 247 participants resulting in a variance of 7 more participants than projected.

Program Fiscal Expenditures: For 2013, the Company projected \$110,827 in program expenses compared to actual expenses of \$100,657 resulting in a variance of \$10,170, or 9.2% under the projection.

Program Progress Summary: Since its launch in 2011, 884 customers have participated in this program.

**Program Description and Progress**

**Program Title:** Commercial Building Efficiency Program

**Program Description:** This program is designed as an umbrella efficiency program for existing commercial and industrial customers to encourage the installation of eligible high-efficiency equipment as a means of reducing energy and demand. The goal of the program is to increase awareness and customer demand for high-efficiency, energy-saving equipment; increase availability and market penetration of energy efficient equipment; and contribute toward long-term energy savings and peak demand reductions. These goals will be accomplished through multiple options including HVAC efficiency upgrades, heat pump water heater installations, ceiling/roof insulation improvements, window film installation, interior lighting improvements, commercial occupancy sensors and commercial reflective roof installations.

**Program Accomplishments:** During 2013, compared to the 2013 projection, the measures in this program have had the following participation:

<b>Program</b>	<b>Annual Projections (2013)</b>	<b>Actual Participation (2013)</b>	<b>Variance</b>
Commercial HVAC (tons of installed HVAC)	2,070	2,731	661
Commercial Geothermal Heat Pump (tons of installed HVAC)	219	128	(91)
Heat Pump Water Heater	1	1	0
Ceiling/Roof Insulation (square feet)	291,467	190,760	(100,707)
Window Film (square feet)	13,010	9,805	(3,205)
Commercial Interior Lighting (kW)	150	849	699
Commercial Interior Lighting LED (kW)	50	966	916
Commercial Occupancy Sensor	915	4,277	3,362
Commercial Reflective Roof (square feet)	2,175,413	1,730,233	(445,180)

**Program Fiscal Expenditures:** During the reporting period, Gulf projected \$1,901,592 in expenses compared to actual expenses of \$2,367,861 for a variance of \$466,269, or 24.5% over the projection.

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Program Progress Summary: Since its launch in 2011, customer participation is shown in the table below.

<b>Program</b>	<b>Program to Date Participation</b>
Commercial HVAC (tons of installed HVAC)	4,424
Commercial Geothermal Heat Pump (tons of installed HVAC)	418
Heat Pump Water Heater	2
Ceiling/Roof Insulation (square feet)	293,644
Window Film (square feet)	31,668
Commercial Interior Lighting (kW)	2,007
Commercial Interior Lighting LED (kW)	1,369
Commercial Occupancy Sensor	6,128
Commercial Reflective Roof (square feet)	2,240,901

### Program Description and Progress

Program Title: HVAC Occupancy Sensor

Program Description: This program is intended to help manage energy consumption and reduce energy waste in hotel rooms by providing hotel owners in Gulf Power's service area the opportunity to automatically control temperature settings in hotel rooms when the rooms are unoccupied.

Program Accomplishments: For the reporting period, 4,825 sensors have been installed as part of this program compared to a projection of 410, or 4,415 sensors over the projection.

Program Fiscal Expenditures: During the reporting period, the Company projected expenses of \$63,324 compared to actual expenses of \$77,659 resulting in a variance of \$14,335, or 22.6% over the projection.

Program Progress Summary: Since its launch in 2011, 5,336 HVAC occupancy sensors have been installed as part of the HVAC Occupancy Sensor program.

### Program Description and Progress

Program Title: High Efficiency Motor Program

Program Description: This program is designed to encourage commercial and industrial customers to install premium-efficiency motors in new or existing facilities. The objective is to reduce demand and energy associated with electric motors by encouraging the replacement of worn out, inefficient motors with high efficiency motors.

Program Accomplishments: During 2013, 433 horsepower (HP) of energy efficient motors have been installed compared to a projection of 258 HP, or 175 HP above the projection.

Program Fiscal Expenditures: During the reporting period, the Company projected expenses of \$64,785 compared to actual expenses of \$60,739 resulting in a variance of \$4,046, or 6.2% under the projection.

Program Progress Summary: Since its launch in 2011, customers have installed 2,996 HP in energy efficiency motors.



### Program Description and Progress

Program Title: Food Service Efficiency Program

Program Description: This program encourages the installation of ENERGY STAR qualified or equivalent energy efficient commercial and industrial food service equipment. The objective of the program is to reduce energy consumption and demand as well as operating costs for the customer through the use of qualified food service equipment including convection ovens, fryers, griddles, steamers, holding cabinets and ice machines.

Program Accomplishments: During 2013, 20 participants enrolled in this program including 1 Convection Oven, 9 Fryers, 0 Griddles, 4 Steamers, 0 Holding Cabinets and 6 Ice Machines compared to a projection of 10, or 10 more than the projection.

Program Fiscal Expenditures: During the reporting period, Gulf projected expenses of \$99,532 compared to actual expenses of \$97,092 resulting in a variance of \$2,440, or 2.5% under the projection.

Program Progress Summary: Since its launch in 2011, 64 customers have participated in the Food Service Efficiency program.

### Program Description and Progress

Program Title: Commercial/Industrial Custom Incentive

Program Description: This program is designed to establish the capability and process to offer advanced energy services and energy efficient end-user equipment to Commercial/Industrial customers. These energy services include comprehensive audits, design, and construction of energy conservation projects. Specifically, projects covered under this program would be demand reduction or efficiency improvement retrofits that are beyond the scope of other programs.

Program Accomplishments: During 2013, 4 customers participated in this program resulting in at the meter kWh reductions of 1,965,492, winter kW reductions of 148 and summer kW reductions of 336.

Program Fiscal Expenditures: During the reporting period, the Company projected expenses of \$191,381 compared to actual expenses of \$183,568 resulting in a variance of \$7,813, or 4.1% under the projection.

Program Progress Summary: Since its launch in 2011, 15 customers participated in the Commercial/Industrial Custom Incentive program resulting in at the meter kWh reductions of 7,070,333, winter kW reductions of 741 and summer kW reductions of 1,151.



**Program Description and Progress**

**Program Title:** Renewable Energy

**Program Description:** The Renewable Energy Program promotes the deployment of demand-side renewable technologies through a portfolio of four programs. These programs include funding to deploy Solar Photovoltaic (PV) systems up to 10 kW in public education facilities (Solar for Schools), offering PV rebates and solar thermal water heating (STWH) rebates to customers installing qualifying systems and facilitating the installation of STWH systems in low-income housing units.

**Program Accomplishments:** During 2013, the following participation occurred in this program:

- Solar for Schools – One 10kW solar PV system was installed in a public education facility as part of Gulf’s Solar for Schools program.
- Solar PV (residential and commercial) – 44 customers completed the installation of a qualifying solar PV system and received an incentive.
- Solar Thermal Water Heating – 22 customers completed the installation of a qualifying solar thermal water heating system and received an incentive.
- Solar Thermal Water Heating for Low Income – Gulf facilitated the installation of 1 qualifying solar thermal water heating system in a low-income residential housing unit in 2013. The program provided the full installation cost for the installation in a Habitat for Humanity residence.

**Program Fiscal Expenditures:** During 2013, \$778,963 in actual expenses have been incurred compared to a projection of \$840,064 resulting in a variance of \$61,101, or 7.3% under the projection.

**Program Progress Summary:** Since its launch in 2011, participation is as follows:

<b>Measure</b>	<b>Program Participation (Program to Date)</b>
Solar for Schools	2 PV System Installed
Solar PV (Residential and Commercial)	132 PV Systems Installed
Solar Thermal Water Heater (STWH)	76 STWH Systems Installed
Solar Thermal Water Heater for Low Income	30 STWH Systems Installed

Program Description and Progress

Program Title: Electric Vehicle Pilot Program

Program Description: The Energy Select Electric Vehicle Pilot Program will provide residential customers with an incentive to encourage electric vehicle transportation and off-peak charging through the Energy Select Program. The objective of this pilot program is to measure customer acceptance of EVs and PHEVs as well as customer response to charging these electric vehicles using Gulf Power's existing Energy Select Program.

Program Accomplishments: During 2013, 9 customers participated in the Electric Vehicle Pilot Program.

Program Fiscal Expenditures: During 2013, \$8,539 in actual expenses was incurred in this program compared to a projection of \$7,519 resulting in a variance of \$1,020 or 13.6% over the projection.

Program Progress Summary: Since its launch in 2013, 13 customers have participated in the Electric Vehicle Pilot Program.

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### Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

#### Program Accomplishments:

##### **UWF BEST House**

Gulf Power has entered into a partnership, along with a number of other donors, with the University of West Florida, located in Pensacola, Florida, to help build the BEST (Build Educate Sustain Technology) House. This is a demonstration house that will be used as an educational tool and resource for Northwest Florida.

Previously, the BEST House program's intent was to provide a home featuring energy-efficient, sustainable design techniques available to the median homebuilder and buyer of today. The 3,300 square foot, three-bedroom home was to be a study model featuring passive solar collectors, grey-water and rainwater collection systems, advanced insulation systems, a geothermal heat pump, whole-house ventilation, energy-efficient appliances and lighting, day-lighting, and sustainable building products.

General economic conditions affecting sponsor support and permitting requirements have delayed construction of the BEST House as originally planned. The project team held a kick-off meeting during the summer of 2011 and agreed to move forward with a modified plan. The original house will not be built; however, the intent of the project remains the same. The new plan involves the retrofit of an existing building on UWF's site. In the approximately 3800 sq. ft. building, we anticipate showcasing similar features such as passive solar collectors, grey-water and rainwater collection systems, advanced insulation systems, a High SEER conventional and Variable Refrigerant Flow (VRF) heat pump, whole-house ventilation, energy-efficient appliances and lighting, day-lighting, and sustainable building products.

The modified house now known as The Community Outreach, Research and Education (C.O.R.E.) Initiative will be used as a center to explain and demonstrate the advantages of retrofitting existing homes for energy efficiency.



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The C.O.R.E. initiative is committed to improving construction education at the University of West Florida (UWF) and in the greater Pensacola, Florida community. The C.O.R.E facility is a multipurpose laboratory; a research lab, a trade demonstration area, a construction yard, and an interactive, energy efficiency and demonstration showcase. The C.O.R.E. facility will promote energy efficient construction through the innovative display of cutting-edge technology, and through community outreach and participation. The lab will be made available to students, industry professionals and the general public.

The facility will accommodate a research initiative in an effort to measure the efficacy of different building technologies and installations. The C.O.R.E initiative is particularly interested in the metering and measurement of sealed attic spaces, roof types, walls forms, windows, water heaters, HVAC equipment, renewable energy and controls systems. The construction yard and demonstration area would provide a similar opportunity for materials research and community seminars.

Gulf Power is acting as the primary Energy Consultant to all end uses and new technologies that will continue to be donated to this project. Gulf Power will pay for the purchase, installation and monitoring of equipment that will provide data on a wide variety of energy and water end uses.

All participants remain optimistic and enthusiastic about the completion and potential contributions of this project. This project is expected to be in place and active by the first quarter of 2014. Gulf will then monitor for one year and have a final report filed with results at the end of 2015.

#### **Energy Select Electric Vehicle Project**

This project is complete and a final report was filed with the Commission December, 2013.

#### **Extended Range Electric Vehicle**

This project is intended to obtain experience with and data on Extended Range Electric Vehicle (EREV) energy flows, operational characteristics, costs, effects on the grid, and integration with the Energy Select program. Comparisons will be made with earlier Prius PHEV research. This project is complete and a final report was filed with the Commission December, 2013.

#### **Plasma Waste Facility**

This project is complete and a final report was filed with the Commission December, 2013.

### **McDonald's GeoThermal Project**

The purpose of this project is to compare a geothermal heat pump system and a non-geothermal, standard roof-top HVAC system between two McDonald's restaurants in the Pensacola area. Gulf Power partnered with a third party to perform the metering, data gathering and analysis. Metering was for a two-year period, beginning in June 2011 and ending in June 2013. The results show that a geothermal heat pump system, without question, saves energy over standard HVAC systems. This project is complete and a final report was filed with the Commission December, 2013.

### **Nest Thermostat Project**

This project is intended to test operating characteristics and energy savings impacts resulting from the installation of the Nest Thermostat. Gulf Power is partnering with a third party to perform the metering and analysis. The results will demonstrate any potential energy savings and overall cost savings of installing a Nest Thermostat in residential homes. Meter data is collected in 15 minute intervals and metering began in June, 2012 and ended in June, 2013. A final report was submitted March, 2014.

### **Azalea Trace Project**

The purpose of this project is to test the application of a Heat Pump Water Heater in an assisted living facility. The project includes the installation of a commercial size Heat Pump Water Heater (4-ton heating capacity), two 119 gallon storage tanks and distribution duct work. The HPWH unit will provide preheated water (140 degrees F) to the existing natural gas boilers. In turn the boilers will feed the existing 350 gallon storage tank supplying hot water to the washers.

The project will provide a database for the application of the HPWH in this type facility. No data is on record within Gulf Power for the HPWH application in an assisted living facility. The laundry is a 24-hour 7-day a week operating facility. The data will be used to promote energy efficient production of hot water, off-set the installation of additional air conditioning units and provide a better climatic working environment for the employees.

The sole customer will be Azalea Trace Assisted Living facility. Currently the heated water is produced by two natural gas boilers. The first phase of monitoring will be to record the existing natural gas required to supply hot water. This will be identified as the "as-built" system. Further monitoring will include measuring the effect the HPWH system has on the boilers' fuel usage. The "as-built" system currently heats the water to 140 degrees (F). This also will be accomplished with the application of the HPWH. The HPWH will either supply the total amount of hot water required or provide additional stored 140-degree (F)

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water to two 119 gallon storage tanks. The HPWH will also supply pre-heated water to the boiler during peak water usage. This feature will allow the existing boilers to reduce their natural gas consumption and work more efficiently. After the heat pump water heater is installed, monitoring will continue on the boilers to determine this reduction. Additional monitoring points will be: water flow (GPM), energy (kWh of HPWH), and the amount of air conditioning (BTUH) it provides as a by-product.

The values of the data recorded will be used to calculate the system amount of "free" A/C cooling, the effect on the amount of natural gas used by the boilers, the electrical usage of the HPWH and the overall energy efficiency of the system.

The data will be used to illustrate the energy efficiency of a HPWH in a large commercial application. The data will illustrate efficient use of dual fuel application. This is the first application of a dual fuel HPWH in a 24-hour operating facility of this type in Gulf's service area.

Program Fiscal Expenditures: Program expenses were forecasted at \$68,444 for the period January through December 2013 compared to actual expenses of \$66,414 for a deviation of \$2,030, or 3.0% under the projection. Project expenses were as follows: UWF BEST House, \$0; NEST Thermostat, \$29,663; McDonald's Geothermal Project, \$14,800; Energy *Select* Electric Vehicle Project, \$847; and Azalea Trace Heat Pump Water Heater, \$21,104.

GULF POWER COMPANY  
ENERGY CONSERVATION COST RECOVERY CLAUSE  
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FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 11  
PARTY: GULF POWER COMPANY – (DIRECT)  
DESCRIPTION: Jennifer L. Todd JLT-2

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**GULF POWER COMPANY  
 ENERGY CONSERVATION CLAUSE  
 SUMMARY OF PROJECTED COST RECOVERY CLAUSE CALCULATION  
 For the Period: January, 2015 Through December, 2015**

	\$
1. Net Program Costs: Projected for 2015 (Schedule C-2 Page 2 of 5, Line 23)	23,592,756
2. True Up: Estimated 2014 (Jan-Jul Actual; Aug-Dec Est.) (Schedule C-3, Page 3 of 7, Line 11)	3,204,762
3. Total (Line 1 + Line 2)	26,797,518
4. Cost Subject to Revenue Taxes	26,797,518
5. Revenue Tax	1.00072
6. Total Recoverable Cost	26,816,812

Program costs are split in proportion to the current period split of demand-related and energy-related costs, see below. The allocation of projected ECCR costs between demand and energy is shown on schedule C-2, page 2 of 5, and is consistent with the methodology set forth in FPSC Order No. PSC-93-1845-FOF-EG.

7. Total Cost	26,816,812
8. Energy Related Costs	23,047,769
9. Demand Related Costs (total)	3,769,043
10. Demand Costs Allocated on 12 CP	3,479,117
11. Demand Costs Allocated on 1/13 th	289,926

	Energy \$	Demand \$ Half of Energy Select	Total	Energy	Demand	Total Recoverable Costs Including Revenue Taxes
	\$	\$	\$	\$	\$	\$
12. Est/Actual 2014	16,057,874	3,029,515	19,087,389	2,698,049	509,020	3,207,069
13. Percentage	84.13%	15.87%	100.00%			
14. Projected 2015	20,335,079	3,257,677	23,592,756	20,349,720	3,260,023	23,609,743
15. Percentage	86.19%	13.81%	100.00%			
16. Total				23,047,769	3,769,043	26,816,812



GULF POWER COMPANY  
ENERGY CONSERVATION COST RECOVERY FACTORS  
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
For the Period: January, 2015 Through December, 2015

Rate Class	A	B	C	D	E	F	G	H	I
<u>Rate Class</u>	<u>Average 12 CP Load Factor at Meter</u>	<u>Jan - Dec 2015 Projected KWH Sales at Meter</u>	<u>Projected Avg 12 CP KW at Meter</u>	<u>Demand Loss Expansion Factor</u>	<u>Energy Loss Expansion Factor</u>	<u>Jan - Dec 2015 Projected KWH Sales at Generation</u>	<u>Projected Avg 12 CP KW at Generation</u>	<u>Jan - Dec 2015 Percentage of KWH Sales at Generation</u>	<u>Percentage of 12 CP KW Demand at Generation</u>
RS, RSVP	57.025261%	5,188,672,000	1,038,687	1.00820508	1.00777864	5,229,032,812	1,047,210	47.29633%	56.32886%
GS	65.082883%	293,459,000	51,473	1.00820395	1.00777656	295,741,102	51,895	2.67496%	2.79140%
GSD, GSDT, GSTOU	75.900487%	2,703,797,000	406,654	1.00800263	1.00762887	2,724,423,916	409,909	24.64227%	22.04877%
LP, LPT	85.148219%	1,168,926,000	156,714	0.97344897	0.98364378	1,149,806,789	152,553	10.39994%	8.20574%
PX, PXT, RTP, SBS	88.430490%	1,552,162,000	200,369	0.95247952	0.96644352	1,500,076,907	190,848	13.56811%	10.26559%
OS - I / II	782.722832%	111,207,000	1,622	1.00802086	1.00777465	112,071,596	1,635	1.01368%	0.08794%
OS-III	101.182319%	44,399,000	5,009	1.00838359	1.00778595	44,744,688	5,051	0.40471%	0.27170%
<b>TOTAL</b>		<b><u>11,062,622,000</u></b>	<b><u>1,860,528</u></b>			<b><u>11,055,897,810</u></b>	<b><u>1,859,100</u></b>	<b><u>100.00000%</u></b>	<b><u>100.00000%</u></b>

**Notes:**

- Col A = Average 12 CP load factor based on actual 2012 load research data.
- Col C = Col B / (8760 hours x Col A), 8,760 is the number of hours in 12 months.
- Col F = Col B x Col E
- Col G = Col C x Col D
- Col H = Col F / Total Col F
- Col I, RS/RSVP = Allocated 100%
- Col J = Allocated on Col F/ Sum of Col F commercial, industrial and outdoor lighting factors
- Col K = Col G / Total Col G

GULF POWER COMPANY  
ENERGY CONSERVATION COST RECOVERY FACTORS  
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
For the Period: January, 2015 Through December, 2015

<u>Rate Class</u>	A <u>Jan - Dec 2015 Percentage of KWH Sales at Generation</u>	B <u>Percentage of 12 CP KW Demand at Generation</u>	C <u>Demand Allocation 12CP</u>	D <u>1/13 th</u>	E <u>Energy Allocation</u>	F <u>Total Conservation Costs</u>	G <u>Jan - Dec 2015 Projected KWH Sales at Meter</u>	H <u>Conservation Recovery Factor cents per KWH</u>
RS, RSVP	47.29633%	56.32886%	\$1,959,746	\$137,126	\$10,900,748	\$12,997,620	5,188,672,000	0.250
GS	2.67496%	2.79140%	97,116	7,755	616,519	721,390	293,459,000	0.246
GSD, GSdT, GSTOU	24.64227%	22.04877%	767,103	71,444	5,679,493	6,518,040	2,703,797,000	0.241
LP, LPT	10.39994%	8.20574%	285,487	30,152	2,396,954	2,712,593	1,168,926,000	0.232
PX, PXT, RTP, SBS	13.56811%	10.26559%	357,152	39,337	3,127,147	3,523,636	1,552,162,000	0.227
OS - I / II	1.01368%	0.08794%	3,060	2,939	233,631	239,630	111,207,000	0.215
OS-III	0.40471%	0.27170%	9,453	1,173	93,277	103,903	44,399,000	0.234
<b>TOTAL</b>	<b>100.00000%</b>	<b>100.00000%</b>	<b>\$3,479,117</b>	<b>\$289,926</b>	<b>\$23,047,769</b>	<b>\$26,816,812</b>	<b>11,062,622,000</b>	

Notes:

- A Obtained from Schedule C-1, page 2 of 3, col H
- B Obtained from Schedule C-1, page 2 of 3, col I
- C Total from C-1, page 1, line 10 \* col B
- D Total from C-1, page 1, line 11 \* col A
- E Total from C-1, page 1, line 8 \* col A
- F Sum of Cols C, D and E
- G Projected kwh sales for the period January 2015 through December 2015
- H Col F / G

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
PROJECTED CONSERVATION PROGRAM NET COSTS  
For the Period: January, 2015 Through December, 2015

Programs	Depreciation, Return & Property Taxes	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
<b>Residential Conservation Programs:</b>									
1. Residential Energy Audit and Education	10,015	1,952,010	425,003	0	350,000	0	2,737,028	0	2,737,028
2. Community Energy Saver	0	44,527	809,248	0	0	0	853,775	0	853,775
3. Landlord-Renter Custom	0	96,051	17,237	0	0	0	113,288	0	113,288
4. HVAC Efficiency	0	252,687	2,101,479	0	120,000	5,559,947	8,034,113	0	8,034,113
5. Heat Pump Water Heater	0	165,666	29,310	0	120,000	187,500	502,476	0	502,476
6. Ceiling Insulation	0	126,458	27,515	0	0	150,000	303,973	0	303,973
7. High Performance Window	0	130,933	26,347	0	0	141,600	298,880	0	298,880
8. Reflective Roof	0	121,154	23,853	0	0	200,000	345,007	0	345,007
9. Variable Speed Pool Pump	0	141,790	44,953	0	0	30,000	216,743	0	216,743
10. Energy <i>Select</i> / Energy <i>Select LITE</i>	2,288,972	1,358,454	2,567,928	0	300,000	0	6,515,354	0	6,515,354
11. Self-Install Energy Efficiency	0	37,038	246,157	0	0	300,000	583,195	0	583,195
12. Refrigerator Recycling	0	55,451	119,947	0	0	28,000	203,398	0	203,398
<b>Subtotal</b>	<b>2,298,987</b>	<b>4,482,219</b>	<b>6,438,977</b>	<b>0</b>	<b>890,000</b>	<b>6,597,047</b>	<b>20,707,230</b>	<b>0</b>	<b>20,707,230</b>
<b>Commercial / Industrial Conservation Programs:</b>									
13. Commercial / Industrial Audit	0	793,497	115,208	0	0	0	908,705	0	908,705
14. HVAC Retrocommissioning	0	16,307	100,872	0	0	150,000	267,179	0	267,179
15. Commercial Building Efficiency	0	607,100	69,153	0	120,000	332,650	1,128,903	0	1,128,903
16. HVAC Occupancy Sensor	0	18,668	9,812	0	0	8,750	37,230	0	37,230
17. High Efficiency Motors	0	21,100	10,890	0	0	75,150	107,140	0	107,140
18. Food Services	0	42,967	17,146	0	0	8,150	68,263	0	68,263
19. Commercial / Industrial Custom Incentive	0	60,196	7,910	0	0	50,000	118,106	0	118,106
<b>Subtotal</b>	<b>0</b>	<b>1,559,835</b>	<b>330,991</b>	<b>0</b>	<b>120,000</b>	<b>624,700</b>	<b>2,635,526</b>	<b>0</b>	<b>2,635,526</b>
20. Conservation Demonstration and Development:	0	41,119	208,881	0	0	0	250,000	0	250,000
21. Total All Programs	2,298,987	6,083,173	6,978,849	0	1,010,000	7,221,747	23,592,756	0	23,592,756
22. Less: Base Rate Recovery	0	0	0	0	0	0	0	0	0
23. Net Program Costs	2,298,987	6,083,173	6,978,849	0	1,010,000	7,221,747	23,592,756	0	23,592,756

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
PROJECTED CONSERVATION PROGRAM COSTS (NET OF PROGRAM FEES)  
For the Period: January, 2015 Through December, 2015

Programs

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH TOTAL	DEMAND COSTS	ENERGY COSTS
<b>Residential Conservation Programs:</b>															
1. Residential Energy Audit and Education	188,286	320,297	200,827	275,872	237,212	225,705	195,364	221,563	277,877	198,457	197,225	198,343	2,737,028		2,737,028
2. Community Energy Saver	70,648	70,688	71,284	72,538	70,915	70,804	70,818	70,806	72,597	70,943	70,862	70,872	853,775		853,775
3. Landlord-Renter Custom	8,287	8,107	9,403	12,207	8,514	12,226	8,379	8,352	12,101	8,575	8,466	8,671	113,288		113,288
4. HVAC Efficiency	190,433	234,831	1,393,422	1,455,051	1,458,470	1,437,818	317,482	320,183	337,703	346,247	326,022	216,451	8,034,113		8,034,113
5. Heat Pump Water Heater	39,866	40,050	40,783	46,992	41,140	41,330	40,761	41,523	47,377	40,971	40,843	40,840	502,476		502,476
6. Ceiling Insulation	23,751	24,055	24,382	29,302	24,866	24,470	24,535	25,431	29,456	24,767	24,565	24,393	303,973		303,973
7. High Performance Window	23,293	23,504	23,942	28,987	24,437	24,091	24,153	24,885	29,193	24,263	24,135	23,997	298,880		298,880
8. Reflective Roof	20,670	20,837	31,283	35,921	31,515	31,267	31,233	31,979	35,941	31,573	21,414	21,374	345,007		345,007
9. Variable Speed Pool Pump	15,046	15,538	15,862	28,553	16,474	16,117	16,183	16,104	21,518	23,442	15,841	16,065	216,743		216,743
10. Energy Select / Energy Select LITE	544,868	505,839	572,333	564,607	522,774	539,601	520,106	522,580	602,293	539,117	529,729	551,507	6,515,354	3,257,677	3,257,677
11. Self-Install Energy Efficiency	35,508	19,406	30,523	42,588	35,764	57,418	68,235	68,151	69,588	41,446	57,316	57,252	583,195		583,195
12. Refrigerator Recycling	11,615	11,755	14,665	12,731	12,000	20,308	20,323	18,991	32,617	21,869	14,688	11,836	203,398		203,398
<b>Subtotal</b>	<b>1,172,271</b>	<b>1,294,907</b>	<b>2,428,709</b>	<b>2,605,349</b>	<b>2,484,081</b>	<b>2,501,155</b>	<b>1,337,572</b>	<b>1,370,548</b>	<b>1,568,261</b>	<b>1,371,670</b>	<b>1,331,106</b>	<b>1,241,601</b>	<b>20,707,230</b>	<b>3,257,677</b>	<b>17,449,553</b>
<b>Commercial / Industrial Conservation Programs:</b>															
13. Commercial / Industrial Audit	64,182	65,952	89,348	98,221	67,919	68,058	66,773	67,933	100,099	85,346	67,690	67,184	908,705		908,705
14. HVAC Retrocommissioning	13,841	16,338	21,573	24,401	26,323	26,240	26,248	26,247	26,865	26,312	21,326	11,465	267,179		267,179
15. Commercial Building Efficiency	86,574	86,480	88,899	113,801	89,792	103,614	88,900	88,077	112,571	91,211	89,782	89,202	1,128,903		1,128,903
16. HVAC Occupancy Sensor	3,126	2,753	2,951	3,932	2,878	2,896	3,204	2,803	3,668	3,290	2,825	2,904	37,230		37,230
17. High Efficiency Motors	2,710	2,242	21,282	3,624	2,383	21,230	2,801	2,297	22,092	2,901	2,330	21,248	107,140		107,140
18. Food Services	3,910	5,963	5,036	7,072	6,470	7,104	4,881	6,373	6,692	5,520	4,920	4,322	68,263		68,263
19. Commercial / Industrial Custom Incentive	5,030	5,074	17,874	7,595	5,343	17,820	5,247	5,225	20,318	5,405	5,302	17,873	118,106		118,106
<b>Subtotal</b>	<b>179,373</b>	<b>184,802</b>	<b>246,963</b>	<b>258,646</b>	<b>201,108</b>	<b>246,962</b>	<b>198,054</b>	<b>198,955</b>	<b>292,305</b>	<b>219,985</b>	<b>194,175</b>	<b>214,198</b>	<b>2,635,526</b>	<b>0</b>	<b>2,635,526</b>
<b>20. Conservation Demonstration and Development:</b>	<b>20,099</b>	<b>20,425</b>	<b>20,754</b>	<b>22,186</b>	<b>21,398</b>	<b>20,468</b>	<b>20,583</b>	<b>20,583</b>	<b>22,196</b>	<b>21,437</b>	<b>20,705</b>	<b>19,166</b>	<b>250,000</b>		<b>250,000</b>
<b>21. Total All Programs</b>	<b>1,371,743</b>	<b>1,500,134</b>	<b>2,696,426</b>	<b>2,886,181</b>	<b>2,706,587</b>	<b>2,768,585</b>	<b>1,556,209</b>	<b>1,590,086</b>	<b>1,882,762</b>	<b>1,613,092</b>	<b>1,545,986</b>	<b>1,474,965</b>	<b>23,592,756</b>	<b>3,257,677</b>	<b>20,335,079</b>
<b>22. Less: Base Rate Recovery</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>23. Net Program Costs</b>	<b>1,371,743</b>	<b>1,500,134</b>	<b>2,696,426</b>	<b>2,886,181</b>	<b>2,706,587</b>	<b>2,768,585</b>	<b>1,556,209</b>	<b>1,590,086</b>	<b>1,882,762</b>	<b>1,613,092</b>	<b>1,545,986</b>	<b>1,474,965</b>	<b>23,592,756</b>	<b>3,257,677</b>	<b>20,335,079</b>

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
Residential Energy Surveys - Display Cases  
For the Period: January, 2015 Through December, 2015

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Depreciation Base - Total	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	
3.	Depreciation Expense (A)		164	164	164	164	164	164	164	164	164	164	164	164	1,968
4.	Cumulative Plant in Service Additions	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	13,814	
5.	Less: Accumulated Depreciation	9,868	10,032	10,196	10,360	10,524	10,688	10,852	11,016	11,180	11,344	11,508	11,672	11,836	
6.	Net Plant in Service (Line 4 - 5)	3,946	3,782	3,618	3,454	3,290	3,126	2,962	2,798	2,634	2,470	2,306	2,142	1,978	
7.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Net Investment (Line 6 + 8 + 9)	3,946	3,782	3,618	3,454	3,290	3,126	2,962	2,798	2,634	2,470	2,306	2,142	1,978	
11.	Average Net Investment		3,864	3,700	3,536	3,372	3,208	3,044	2,880	2,716	2,552	2,388	2,224	2,060	
12.	Rate of Return / 12 (Including Income Taxes) (B)		0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	
13.	Return Requirement on Average Net Investment		27	26	25	23	22	21	20	19	18	17	15	14	247
14.	Property Taxes		9	9	9	9	9	9	9	9	9	9	9	10	109
15.	Total Depreciation, Return and Property Taxes (Line 3+13+14)		200	199	198	196	195	194	193	192	191	190	188	188	2,324

Notes:

- (A) Displays are Seven year Property 1.1905% per month.
- (B) Revenue Requirement Return (includes Income Taxes) is 8.3302%.

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
Residential Energy Surveys - Thermal Imaging Tools  
For the Period: January, 2015 Through December, 2015

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Depreciation Base - Total	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	
3.	Depreciation Expense (A)		543	543	543	543	543	543	543	543	543	543	543	543	6,516
4.	Cumulative Plant in Service Additions	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	45,653	
5.	Less: Accumulated Depreciation	32,609	33,152	33,695	34,238	34,781	35,324	35,867	36,410	36,953	37,496	38,039	38,582	39,125	
6.	Net Plant in Service (Line 4 - 5)	13,044	12,501	11,958	11,415	10,872	10,329	9,786	9,243	8,700	8,157	7,614	7,071	6,528	
7.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Net Investment (Line 6 + 8 + 9)	13,044	12,501	11,958	11,415	10,872	10,329	9,786	9,243	8,700	8,157	7,614	7,071	6,528	
11.	Average Net Investment		12,772	12,229	11,686	11,143	10,600	10,057	9,514	8,971	8,428	7,885	7,342	6,799	
12.	Rate of Return / 12 (Including Income Taxes) (B)		0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	
13.	Return Requirement on Average Net Investment		89	85	81	77	74	70	66	62	59	55	51	47	816
14.	Property Taxes		30	30	30	30	30	30	30	30	30	30	30	29	359
15.	Total Depreciation, Return and Property Taxes (Line 3+13+14)		662	658	654	650	647	643	639	635	632	628	624	619	7,691

Notes:

- (A) Thermal Imaging Tools are Seven year Property 1.1905% per month.
- (B) Revenue Requirement Return (includes Income Taxes) is 8.3302%.

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
Energy Select  
For the Period: January, 2015 Through December, 2015

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		113,596	129,677	145,157	161,278	176,719	176,800	176,719	161,015	145,157	129,444	113,596	113,659	
2.	Depreciation Base	12,371,338	12,484,934	12,614,611	12,759,768	12,921,046	13,097,765	13,274,565	13,451,284	13,612,299	13,757,456	13,886,900	14,000,496	14,114,155	
3.	Depreciation Expense (A)		28,454	28,715	29,014	29,347	29,718	30,125	30,531	30,938	31,308	31,642	31,940	32,201	363,933
4.	Cumulative Plant in Service Additions	12,371,338	12,484,934	12,614,611	12,759,768	12,921,046	13,097,765	13,274,565	13,451,284	13,612,299	13,757,456	13,886,900	14,000,496	14,114,155	
5.	Salvage, Cost of Removal and Retirement		(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	(120,518)	
6.	Less: Accumulated Depreciation	(7,037,547)	(7,129,611)	(7,221,414)	(7,312,918)	(7,404,089)	(7,494,889)	(7,585,282)	(7,675,269)	(7,764,849)	(7,854,059)	(7,942,935)	(8,031,513)	(8,119,830)	
7.	Net Plant in Service (Line 4 - 6)	19,408,885	19,614,545	19,836,025	20,072,686	20,325,135	20,592,654	20,859,847	21,126,553	21,377,148	21,611,515	21,829,835	22,032,009	22,233,985	
8.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
9.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Inventory	1,406,699	1,276,352	1,105,420	919,779	726,402	519,457	1,176,806	959,568	743,524	1,056,129	861,823	677,682	505,129	
11.	Net Investment (Line 7 + 9 + 10)	20,815,584	20,890,897	20,941,445	20,992,465	21,051,537	21,112,111	22,036,653	22,086,121	22,120,672	22,667,644	22,691,658	22,709,691	22,739,114	
12.	Average Net Investment		20,853,240	20,916,171	20,966,955	21,022,001	21,081,824	21,574,382	22,061,387	22,103,396	22,394,158	22,679,651	22,700,674	22,724,402	
13.	Rate of Return / 12 (Including Income Taxes) (B)		0	0	0	0	0	0	0	0	0	0	0	0	
14.	Return Requirement on Average Net Investment		144,763	145,200	145,553	145,935	146,350	149,769	153,150	153,442	155,460	157,442	157,588	157,753	1,812,405
15.	Property Taxes		9,386	9,386	9,386	9,386	9,386	9,386	9,386	9,386	9,386	9,386	9,386	9,388	112,634
16.	Total Depreciation, Return and Property Taxes (Line 3+14+15)		182,603	183,301	183,953	184,668	185,454	189,280	193,067	193,766	196,154	198,470	198,914	199,342	2,288,972

Notes:

- (A) Energy Select Property Additions Depreciated at 2.8% per year.
- (B) Revenue Requirement Return (includes Income Taxes) is 8.3302%.

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
CONSERVATION PROGRAM NET COST  
January, 2014 Through July, 2014, Actual  
August, 2014 Through December 2014, Estimated

Actual	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
<b>Residential Conservation Programs:</b>									
1. Residential Energy Audit and Education									
a. Actual	6,351.66	965,755.77	252,591.61	0.00	14,283.32	0.00	1,238,982.36	0.00	1,238,982.36
b. Estimated August through December	4,385.97	689,826.00	268,610.39	0.00	160,716.68	0.00	1,123,539.04	0.00	1,123,539.04
c. Total	10,737.63	1,655,581.77	521,202.00	0.00	175,000.00	0.00	2,362,521.40	0.00	2,362,521.40
2. Community Energy Saver									
a. Actual	0.00	25,415.88	287,808.20	0.00	0.00	0.00	313,224.08	0.00	313,224.08
b. Estimated August through December	0.00	18,154.00	515,476.80	0.00	0.00	0.00	533,630.80	0.00	533,630.80
c. Total	0.00	43,569.88	803,285.00	0.00	0.00	0.00	846,854.88	0.00	846,854.88
3. Landlord-Renter Custom									
a. Actual	0.00	74,787.85	8,051.17	0.00	0.00	0.00	82,839.02	0.00	82,839.02
b. Estimated August through December	0.00	53,420.00	5,751.00	0.00	0.00	0.00	59,171.00	0.00	59,171.00
c. Total	0.00	128,207.85	13,802.17	0.00	0.00	0.00	142,010.02	0.00	142,010.02
4. HVAC Efficiency									
a. Actual	0.00	142,060.47	430,572.77	0.00	2,733.40	1,067,510.00	1,642,876.64	0.00	1,642,876.64
b. Estimated August through December	0.00	101,472.00	811,073.00	0.00	0.00	1,976,550.00	2,889,095.00	0.00	2,889,095.00
c. Total	0.00	243,532.47	1,241,645.77	0.00	2,733.40	3,044,060.00	4,531,971.64	0.00	4,531,971.64
5. Heat Pump Water Heater									
a. Actual	0.00	87,047.87	10,858.71	0.00	0.00	147,689.35	245,595.93	0.00	245,595.93
b. Estimated August through December	0.00	62,177.00	7,756.00	0.00	0.00	93,800.00	163,733.00	0.00	163,733.00
c. Total	0.00	149,224.87	18,614.71	0.00	0.00	241,489.35	409,328.93	0.00	409,328.93
6. Ceiling Insulation									
a. Actual	0.00	67,451.78	9,988.43	0.00	0.00	38,959.75	116,399.96	0.00	116,399.96
b. Estimated August through December	0.00	48,180.00	7,135.00	0.00	0.00	39,480.00	94,795.00	0.00	94,795.00
c. Total	0.00	115,631.78	17,123.43	0.00	0.00	78,439.75	211,194.96	0.00	211,194.96
7. High Performance Window									
a. Actual	0.00	69,273.68	10,151.75	0.00	0.00	72,360.59	151,786.02	0.00	151,786.02
b. Estimated August through December	0.00	49,481.00	7,251.00	0.00	0.00	62,664.00	119,396.00	0.00	119,396.00
c. Total	0.00	118,754.68	17,402.75	0.00	0.00	135,024.59	271,182.02	0.00	271,182.02
8. Reflective Roof									
a. Actual	0.00	64,959.42	8,740.08	0.00	0.00	9,652.50	83,352.00	0.00	83,352.00
b. Estimated August through December	0.00	46,400.00	6,243.00	0.00	0.00	80,000.00	132,643.00	0.00	132,643.00
c. Total	0.00	111,359.42	14,983.08	0.00	0.00	89,652.50	215,995.00	0.00	215,995.00



GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
CONSERVATION PROGRAM NET COST  
January, 2014 Through July, 2014, Actual  
August, 2014 Through December 2014, Estimated

Actual	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
<b>Residential Conservation Programs Continued:</b>									
9. Variable Speed Pool Pump									
a. Actual	0.00	77,720.43	10,914.01	0.00	0.00	15,912.19	104,546.63	0.00	104,546.63
b. Estimated August through December	0.00	55,515.00	7,796.00	0.00	0.00	12,740.00	76,051.00	0.00	76,051.00
c. Total	0.00	133,235.43	18,710.01	0.00	0.00	28,652.19	180,597.63	0.00	180,597.63
10. Energy Select / Energy Select LITE									
a. Actual	1,176,081.14	692,840.58	1,213,728.88	0.00	80,997.04	0.00	3,163,647.64	(15.00)	3,163,662.64
b. Estimated August through December	879,333.94	494,886.00	1,452,159.12	0.00	69,002.96	0.00	2,895,382.02	0.00	2,895,382.02
c. Total	2,055,415.08	1,187,726.58	2,665,888.00	0.00	150,000.00	0.00	6,059,029.66	(15.00)	6,059,044.66
11. Self-Install Energy Efficiency									
a. Actual	0.00	21,348.42	17,135.74	0.00	0.00	15,190.67	53,674.83	0.00	53,674.83
b. Estimated August through December	0.00	15,249.00	12,240.00	0.00	0.00	191,584.00	219,073.00	0.00	219,073.00
c. Total	0.00	36,597.42	29,375.74	0.00	0.00	206,774.67	272,747.83	0.00	272,747.83
12. Refrigerator Recycling									
a. Actual	0.00	29,345.95	54,123.82	0.00	0.00	12,565.00	96,034.77	0.00	96,034.77
b. Estimated August through December	0.00	20,961.00	19,207.17	0.00	0.00	4,459.00	44,627.17	0.00	44,627.17
c. Total	0.00	50,306.95	73,330.99	0.00	0.00	17,024.00	140,661.94	0.00	140,661.94
13. Commercial / Industrial Conservation Programs:									
Commercial / Industrial Energy Audit									
a. Actual	0.00	367,924.19	42,645.46	0.00	0.00	0.00	410,569.65	0.00	410,569.65
b. Estimated August through December	0.00	262,803.00	30,461.00	0.00	0.00	0.00	293,264.00	0.00	293,264.00
c. Total	0.00	630,727.19	73,106.46	0.00	0.00	0.00	703,833.65	0.00	703,833.65
14. HVAC Retrocommissioning									
a. Actual	0.00	16,931.77	4,979.08	0.00	0.00	5,555.00	27,465.85	0.00	27,465.85
b. Estimated August through December	0.00	12,094.00	12,841.00	0.00	0.00	17,000.00	41,935.00	0.00	41,935.00
c. Total	0.00	29,025.77	17,820.08	0.00	0.00	22,555.00	69,400.85	0.00	69,400.85

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
CONSERVATION PROGRAM NET COST  
January, 2014 Through July, 2014, Actual  
August, 2014 Through December 2014, Estimated

Actual	Depreciation, Return & Property Taxes	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
<b>Commercial / Industrial Conservation Programs Continued:</b>									
15. Commercial Building Efficiency									
a. Actual	0.00	262,564.57	(8,334.28)	0.00	579.00	814,245.51	1,069,054.80	0.00	1,069,054.80
b. Estimated August through December	0.00	187,546.00	75,531.28	0.00	0.00	166,530.00	429,607.28	0.00	429,607.28
c. Total	0.00	450,110.57	67,197.00	0.00	579.00	980,775.51	1,498,662.08	0.00	1,498,662.08
16. HVAC Occupancy Sensor									
a. Actual	0.00	16,452.47	1,485.55	0.00	0.00	7,730.00	25,668.02	0.00	25,668.02
b. Estimated August through December	0.00	11,752.00	1,061.00	0.00	0.00	270.00	13,083.00	0.00	13,083.00
c. Total	0.00	28,204.47	2,546.55	0.00	0.00	8,000.00	38,751.02	0.00	38,751.02
17. High Efficiency Motors									
a. Actual	0.00	24,139.46	(2,170.48)	0.00	0.00	9,433.64	31,402.62	0.00	31,402.62
b. Estimated August through December	0.00	17,242.00	11,671.48	0.00	0.00	12,000.00	40,913.48	0.00	40,913.48
c. Total	0.00	41,381.46	9,501.00	0.00	0.00	21,433.64	72,316.10	0.00	72,316.10
18. Food Services									
a. Actual	0.00	33,765.51	2,023.01	0.00	0.00	1,659.64	37,448.16	0.00	37,448.16
b. Estimated August through December	0.00	24,118.00	1,445.00	0.00	0.00	3,200.00	28,763.00	0.00	28,763.00
c. Total	0.00	57,883.51	3,468.01	0.00	0.00	4,859.64	66,211.16	0.00	66,211.16
19. Commercial / Industrial Custom Incentive									
a. Actual	0.00	39,578.10	3,567.61	0.00	0.00	0.00	43,145.71	0.00	43,145.71
b. Estimated August through December	0.00	28,270.00	2,548.00	0.00	0.00	1,000.00	31,818.00	0.00	31,818.00
c. Total	0.00	67,848.10	6,115.61	0.00	0.00	1,000.00	74,963.71	0.00	74,963.71
<b>Renewable Energy Plan:</b>									
20. Renewable Energy Plan Common									
a. Actual	0.00	77,551.56	5,183.65	0.00	0.00	0.00	82,735.21	0.00	82,735.21
b. Estimated August through December	0.00	55,394.00	3,703.00	0.00	0.00	0.00	59,097.00	0.00	59,097.00
c. Total	0.00	132,945.56	8,886.65	0.00	0.00	0.00	141,832.21	0.00	141,832.21

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
CONSERVATION PROGRAM NET COST  
January, 2014 Through July, 2014, Actual  
August, 2014 Through December 2014, Estimated

	Depreciation, Return & Property Taxes	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
<b>Actual</b>									
<b>Renewable Energy Plan Continued:</b>									
21. Solar for Schools									
a. Actual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Estimated August through December	0.00	0.00	110,000.00	0.00	0.00	0.00	110,000.00	0.00	110,000.00
c. Total	0.00	0.00	110,000.00	0.00	0.00	0.00	110,000.00	0.00	110,000.00
22. Solar Thermal Water Heating									
a. Actual	0.00	0.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00	13,000.00
b. Estimated August through December	0.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
c. Total	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00	35,000.00
23. Solar PV									
a. Actual	0.00	0.00	0.00	0.00	0.00	490,000.00	490,000.00	0.00	490,000.00
b. Estimated August through December	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
c. Total	0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	500,000.00
24. Solar Thermal Water Heating for Low-Income									
a. Actual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Estimated August through December	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00	75,000.00
c. Total	0.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	0.00	75,000.00
25. Energy Select Electric Vehicle Pilot									
a. Actual	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
b. Estimated August through December	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Total	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
26. Conservation Demonstration and Development:									
a. UWF Best House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Azalea Trace Heat Pump Water Heater	0.00	25,241.00	2,946.99	0.00	0.00	0.00	28,187.99	0.00	28,187.99
c. 10th Ave Hair Salon Heat Pump Water Htr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Total Actual	0.00	25,241.00	2,946.99	0.00	0.00	0.00	28,187.99	0.00	28,187.99
e. Estimated August through December	0.00	18,029.00	8,605.00	0.00	0.00	0.00	26,634.00	0.00	26,634.00
f. Total	0.00	43,270.00	11,551.99	0.00	0.00	0.00	54,821.99	0.00	54,821.99
27. a. Actual	1,182,432.80	3,182,156.73	2,366,991.76	0.00	98,592.76	2,723,963.84	9,554,137.89	(15.00)	9,554,152.89
b. Estimated	883,719.91	2,272,969.00	3,378,565.24	0.00	229,719.64	2,768,277.00	9,533,250.79	0.00	9,533,250.79
28. Total All Programs	2,066,152.71	5,455,125.73	5,745,557.00	0.00	328,312.40	5,492,240.84	19,087,388.68	(15.00)	19,087,403.68

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
CONSERVATION PROGRAM COSTS (Exclusive of Program Fees)  
January, 2014 Through July, 2014, Actual  
August, 2014 Through December 2014, Estimated

	ACTUAL											ESTIMATED			TOTAL ACTUAL & ESTIMATED COSTS	
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	TOTAL ACT	ADJ	AUG	SEP	OCT	NOV	DEC		TOTAL EST
<b>Residential Conservation Programs:</b>																
1. Residential Energy Audit and Education	148,228.99	221,174.20	197,883.07	148,532.52	138,488.81	143,215.37	241,459.40	1,238,982.36	0	224,708.00	224,708.00	224,708.00	224,708.00	224,707.04	1,123,539.04	2,362,521.40
2. Community Energy Saver	4,207.80	45,509.09	44,877.95	61,688.93	49,099.46	48,349.67	59,491.18	313,224.08	0	106,726.00	106,726.00	106,726.00	106,726.00	106,726.80	533,630.80	846,854.88
3. Landlord-Renter Custom	11,091.30	12,237.74	10,494.49	11,812.34	12,174.58	12,217.66	12,810.91	82,839.02	0	11,834.00	11,834.00	11,834.00	11,834.00	11,835.00	59,171.00	142,010.02
4. HVAC Efficiency	74,179.62	204,325.44	222,750.07	247,818.43	292,361.93	312,845.08	288,596.07	1,642,876.64	0	577,819.00	577,819.00	577,819.00	577,819.00	577,819.00	2,889,095.00	4,531,971.64
5. Heat Pump Water Heater	79,979.40	23,014.54	48,443.70	25,709.10	25,073.66	25,849.73	17,525.80	245,595.93	0	32,747.00	32,747.00	32,747.00	32,747.00	32,745.00	163,733.00	409,328.93
6. Ceiling Insulation	16,586.00	10,569.43	17,405.52	18,497.38	16,066.42	20,082.80	17,192.41	116,399.96	0	18,959.00	18,959.00	18,959.00	18,959.00	18,959.00	94,795.00	211,194.96
7. High Performance Window	24,915.84	25,446.79	23,099.24	15,420.81	30,698.49	17,420.36	14,784.49	151,786.02	0	23,879.00	23,879.00	23,879.00	23,879.00	23,880.00	119,396.00	271,182.02
8. Reflective Roof	17,611.31	9,194.79	12,105.93	11,117.79	11,519.92	10,947.12	10,855.14	83,352.00	0	26,529.00	26,529.00	26,529.00	26,529.00	26,527.00	132,643.00	215,995.00
9. Variable Speed Pool Pump	14,799.17	10,968.02	13,743.34	15,164.05	16,811.19	16,897.00	16,163.86	104,546.63	0	15,210.00	15,210.00	15,210.00	15,210.00	15,211.00	76,051.00	180,597.63
10. Energy Select / Energy Select LITE	412,689.22	422,133.75	476,835.26	475,554.70	459,587.37	457,530.88	459,316.46	3,163,647.64	0	579,076.00	579,076.00	579,076.00	579,076.00	579,078.02	2,895,382.02	6,059,029.66
11. Self-Install Energy Efficiency	5,672.17	3,743.77	9,106.14	3,863.81	11,240.37	4,122.67	15,925.90	53,674.83	0	43,815.00	43,815.00	43,815.00	43,815.00	43,813.00	219,073.00	272,747.83
12. Refrigerator Recycling	12,421.70	10,294.91	4,641.76	13,299.35	23,595.32	30,842.53	939.20	96,034.77	0	8,925.00	8,925.00	8,925.00	8,925.00	8,927.17	44,627.17	140,661.94
<b>Commercial / Industrial Conservation Programs:</b>																
13. Commercial / Industrial Energy Audit	55,792.17	51,100.12	69,695.52	56,908.41	60,710.19	60,603.37	55,759.87	410,569.65	0	58,653.00	58,653.00	58,653.00	58,653.00	58,652.00	293,264.00	703,833.65
14. HVAC Retrocommissioning	92,945.44	(86,052.15)	3,481.36	6,749.33	5,610.63	2,603.54	2,127.70	27,465.85	0	8,387.00	8,387.00	8,387.00	8,387.00	8,387.00	41,935.00	69,400.85
15. Commercial Building Efficiency	425,206.84	92,263.90	132,140.63	270,884.78	52,880.67	42,623.09	53,054.89	1,069,054.80	0	85,921.00	85,921.00	85,921.00	85,921.00	85,923.28	429,607.28	1,498,662.08
16. HVAC Occupancy Sensor	10,452.13	2,976.17	3,232.68	2,018.07	2,425.58	2,503.83	2,059.56	25,668.02	0	2,617.00	2,617.00	2,617.00	2,617.00	2,615.00	13,083.00	38,751.02
17. High Efficiency Motors	3,958.31	8,213.59	4,440.65	4,141.51	3,775.88	3,616.77	3,255.91	31,402.62	0	8,183.00	8,183.00	8,183.00	8,183.00	8,181.48	40,913.48	72,316.10
18. Food Services	6,131.30	5,264.61	6,978.05	4,286.34	5,961.76	4,515.97	4,310.13	37,448.16	0	5,753.00	5,753.00	5,753.00	5,753.00	5,751.00	28,763.00	66,211.16
19. Commercial / Industrial Custom Incentive	5,979.41	5,344.45	6,386.35	6,590.76	6,433.50	6,019.90	6,391.34	43,145.71	0	6,364.00	6,364.00	6,364.00	6,364.00	6,362.00	31,818.00	74,963.71
<b>Renewable Energy Plan:</b>																
20. Renewable Energy Plan Common	18,767.05	13,473.28	15,138.47	14,723.94	21,171.06	(12,473.31)	11,934.72	82,735.21	0	11,819.00	11,819.00	11,819.00	11,819.00	11,821.00	59,097.00	141,832.21
21. Solar for Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	110,000.00	110,000.00
22. Solar Thermal Water Heating	1,000.00	2,000.00	2,000.00	3,000.00	2,000.00	1,000.00	2,000.00	13,000.00	0	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	22,000.00	35,000.00
23. Solar PV	190,000.00	130,000.00	114,000.00	6,000.00	20,000.00	30,000.00	0.00	490,000.00	0	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	10,000.00	500,000.00
24. Solar Thermal Water Heating for Low-Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	75,000.00	75,000.00
25. Energy Select Electric Vehicle Pilot	0.00	2,000.00	500.00	0.00	0.00	0.00	0.00	2,500.00	0	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
26. Conservation Demonstration and Development:																
a. UWF Best House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	5,327.00	5,327.00	5,327.00	5,327.00	5,326.00	26,634.00	54,821.99
b. Azalea Trace Heat Pump Water Heater	3,908.09	3,874.03	4,266.38	4,438.49	3,930.95	4,135.32	3,634.73	28,187.99	0							
c. 10th Ave Hair Salon Heat Pump Water Htr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0							
27. Total All Programs	1,636,523.26	1,229,070.47	1,443,646.56	1,428,220.84	1,271,617.74	1,245,469.35	1,299,589.67	9,554,137.89	0	1,906,651.00	1,906,651.00	1,906,651.00	1,906,651.00	1,906,646.79	9,533,250.79	19,087,388.68
28. Less: Base Rate Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29. Net Recoverable Expenses	1,636,523.26	1,229,070.47	1,443,646.56	1,428,220.84	1,271,617.74	1,245,469.35	1,299,589.67	9,554,137.89	0	1,906,651.00	1,906,651.00	1,906,651.00	1,906,651.00	1,906,646.79	9,533,250.79	19,087,388.68

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
ESTIMATED TRUE-UP  
For the Period: January, 2014 through December, 2014

<u>Conservation Revenues</u>	<u>ACTUAL JAN</u>	<u>ACTUAL FEB</u>	<u>ACTUAL MARCH</u>	<u>ACTUAL APRIL</u>	<u>ACTUAL MAY</u>	<u>ACTUAL JUNE</u>	<u>ACTUAL JULY</u>	<u>ESTIMATED AUGUST</u>	<u>ESTIMATED SEPTEMBER</u>	<u>ESTIMATED OCTOBER</u>	<u>ESTIMATED NOVEMBER</u>	<u>ESTIMATED DECEMBER</u>	<u>TOTAL</u>
1. Energy <i>Select</i> Program Revenues	(10.00)	(5.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15.00)
2. Conservation Revenues	<u>2,041,642.41</u>	<u>1,479,947.38</u>	<u>1,432,667.34</u>	<u>1,445,842.30</u>	<u>1,805,833.76</u>	<u>2,142,850.99</u>	<u>2,312,675.16</u>	<u>2,578,218.87</u>	<u>2,271,093.92</u>	<u>1,887,159.51</u>	<u>1,628,824.67</u>	<u>1,825,467.14</u>	<u>22,852,223.45</u>
3. Total Revenues	2,041,632.41	1,479,942.38	1,432,687.34	1,445,842.30	1,805,833.78	2,142,650.99	2,312,675.16	2,578,218.87	2,271,093.92	1,887,159.51	1,628,824.67	1,825,467.14	22,852,208.45
4. Adjustment not Applicable to Period - Prior True Up	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,941.00)</u>	<u>(448,937.00)</u>	<u>(5,387,288.00)</u>
5. Conservation Revenues Applicable to Period	1,592,691.41	1,031,001.38	983,726.34	996,901.30	1,356,892.76	1,693,909.99	1,863,734.18	2,129,277.87	1,822,152.92	1,438,218.51	1,179,883.67	1,376,530.14	17,464,920.45
6. Conservation Expenses (Form C-3 Page 2 of 7)	<u>1,636,523.26</u>	<u>1,229,070.47</u>	<u>1,443,646.56</u>	<u>1,428,220.84</u>	<u>1,271,617.74</u>	<u>1,245,469.35</u>	<u>1,299,589.67</u>	<u>1,906,651.00</u>	<u>1,906,651.00</u>	<u>1,906,651.00</u>	<u>1,906,651.00</u>	<u>1,906,646.79</u>	<u>19,087,388.88</u>
7. True Up this Period (Line 5 minus Line 6)	(43,831.85)	(198,069.09)	(459,920.22)	(431,319.54)	85,275.02	448,440.64	564,144.49	222,626.87	(84,498.08)	(468,432.49)	(726,767.33)	(530,116.65)	(1,622,468.23)
8. Interest Provision this Period (C-3 Page 4 of 7, Line 10)	(422.74)	(375.45)	(368.47)	(394.61)	(377.39)	(288.32)	(218.39)	(176.29)	(150.39)	(141.78)	(149.22)	(158.20)	(3,221.25)
9. True Up & Interest Provision Beginning of Month	(6,966,360.52)	(6,561,674.11)	(6,311,177.85)	(6,322,525.34)	(6,305,298.49)	(5,771,459.86)	(4,874,366.54)	(3,861,499.44)	(3,190,107.86)	(2,825,815.32)	(2,845,448.59)	(3,123,424.14)	(6,966,360.52)
10. Prior True Up Collected or Refunded	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,941.00</u>	<u>448,937.00</u>	<u>5,387,288.00</u>
11. End of Period- Net True Up	<u>(6,561,674.11)</u>	<u>(6,311,177.65)</u>	<u>(6,322,525.34)</u>	<u>(6,305,298.49)</u>	<u>(5,771,459.86)</u>	<u>(4,874,366.54)</u>	<u>(3,861,499.44)</u>	<u>(3,190,107.86)</u>	<u>(2,825,815.32)</u>	<u>(2,845,448.59)</u>	<u>(3,123,424.14)</u>	<u>(3,204,762.00)</u>	<u>(3,204,762.00)</u>

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
INTEREST CALCULATION  
For the Period: January, 2014 through December, 2014

<u>Interest Provision</u>	<u>ACTUAL JAN</u>	<u>ACTUAL FEB</u>	<u>ACTUAL MARCH</u>	<u>ACTUAL APRIL</u>	<u>ACTUAL MAY</u>	<u>ACTUAL JUNE</u>	<u>ACTUAL JULY</u>	<u>ESTIMATED AUGUST</u>	<u>ESTIMATED SEPTEMBER</u>	<u>ESTIMATED OCTOBER</u>	<u>ESTIMATED NOVEMBER</u>	<u>ESTIMATED DECEMBER</u>	<u>TOTAL</u>
1. Beginning True up Amount	(6,966,360.52)	(6,561,674.11)	(6,311,177.65)	(6,322,525.34)	(6,305,298.49)	(5,771,459.86)	(4,874,366.54)	(3,861,499.44)	(3,190,107.86)	(2,825,815.32)	(2,845,448.59)	(3,123,424.14)	
2. Ending True up before Interest	(6,561,251.37)	(6,310,802.20)	(6,322,156.87)	(6,304,903.88)	(5,771,082.47)	(4,874,078.22)	(3,861,281.05)	(3,189,931.57)	(2,825,664.93)	(2,845,306.81)	(3,123,274.92)	(3,204,603.80)	
3. Total Beginning & Ending Balances	(13,527,611.89)	(12,672,476.31)	(12,633,334.52)	(12,627,429.22)	(12,076,380.96)	(10,645,538.08)	(8,735,647.59)	(7,051,431.01)	(6,015,772.79)	(5,671,122.14)	(5,968,723.52)	(6,328,027.94)	
4. Average True up Amount	(6,763,805.95)	(6,436,238.16)	(6,316,667.26)	(6,313,714.61)	(6,038,190.48)	(5,322,769.04)	(4,367,823.80)	(3,525,715.50)	(3,007,866.39)	(2,835,561.07)	(2,984,361.76)	(3,164,013.97)	
5. Interest Rate First Day Reporting Business Month	0.08	0.07	0.07	0.07	0.08	0.07	0.06	0.06	0.06	0.06	0.06	0.06	
6. Interest Rate First Day Subsequent Business Month	0.07	0.07	0.07	0.08	0.07	0.06	0.06	0.06	0.06	0.06	0.06	0.06	
7. Total of Lines 5 and 6	0.15	0.14	0.14	0.15	0.15	0.13	0.12	0.12	0.12	0.12	0.12	0.12	
8. Average Interest rate (50% of Line 7)	0.075	0.070	0.070	0.075	0.075	0.065	0.060	0.060	0.060	0.060	0.060	0.060	
9. Monthly Average Interest Rate Line 8 / 12 months	0.000063	0.000058	0.000058	0.000063	0.000063	0.000054	0.000050	0.000050	0.000050	0.000050	0.000050	0.000050	
10. Interest Provision (line 4 X 9)	(422.74)	(375.45)	(368.47)	(394.61)	(377.39)	(288.32)	(218.39)	(176.29)	(150.39)	(141.78)	(149.22)	(158.20)	(3221.25)

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
Residential Energy Survey Displays  
For the Period January, 2014 Through December, 2014

Line No.	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1	Investments Added to Plant In Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Depreciable Base	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	
3	Depreciation Expense (A)	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	164.46	1,973.52
4	Cumulative Plant in Service Additions	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	13,814.37	
5	Salvage, Cost of Removal and Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
6	Less: Accumulated Depreciation	7,894.08	8,058.54	8,223.00	8,387.46	8,551.92	8,716.38	8,880.84	9,045.30	9,209.76	9,374.22	9,538.68	9,703.14	9,867.60
7	Net Plant In Service (Line 4 - 6)	5,920.29	5,755.83	5,591.37	5,426.91	5,262.45	5,097.99	4,933.53	4,769.07	4,604.61	4,440.15	4,275.69	4,111.23	3,946.77
8	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	CWIP Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Investment	5,920.29	5,755.83	5,591.37	5,426.91	5,262.45	5,097.99	4,933.53	4,769.07	4,604.61	4,440.15	4,275.69	4,111.23	3,946.77
12	Average Net Investment	5,838.06	5,673.60	5,509.14	5,344.68	5,180.22	5,015.76	4,851.30	4,686.84	4,522.38	4,357.92	4,193.46	4,029.00	
13	Rate of Return / 12 (B)	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942
14	Return Requirement on Average Net Investment	40.73	39.58	38.44	37.29	36.14	34.99	33.68	32.54	31.39	30.25	29.11	27.97	412.11
15	Property Tax	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.09	108.75
16	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)	214.25	213.10	211.96	210.81	209.66	208.51	207.20	206.06	204.91	203.77	202.63	201.52	2,494.38

Notes:

(A) Displays are Seven year Property 1.1905% per month.

(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.3728%; Jul - Dec 8.3302%.

GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
Thermal Imaging Tools  
For the Period January, 2014 Through December, 2014

Line No.	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1	Investments Added to Plant In Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	Depreciable Base	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	
3	Depreciation Expense (A)	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	543.49	6,521.88
4	Cumulative Plant in Service Additions	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	45,652.70	
5	Salvage, Cost of Removal and Retirement													
6	Less: Accumulated Depreciation	26,087.28	26,630.77	27,174.26	27,717.75	28,261.24	28,804.73	29,348.22	29,891.71	30,435.20	30,978.69	31,522.18	32,065.67	32,609.16
7	Net Plant In Service (Line 4 - 6)	19,565.42	19,021.93	18,478.44	17,934.95	17,391.46	16,847.97	16,304.48	15,760.99	15,217.50	14,674.01	14,130.52	13,587.03	13,043.54
8	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	CWIP Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Investment	19,565.42	19,021.93	18,478.44	17,934.95	17,391.46	16,847.97	16,304.48	15,760.99	15,217.50	14,674.01	14,130.52	13,587.03	13,043.54
12	Average Net Investment	19,293.68	18,750.19	18,206.70	17,663.21	17,119.72	16,576.23	16,032.74	15,489.25	14,945.76	14,402.27	13,858.78	13,315.29	
13	Rate of Return / 12 (B)	0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	0.006942	0.006942	0.006942	0.006942	0.006942	0.006942	
14	Return Requirement on Average Net Investment	134.61	130.82	127.03	123.24	119.44	115.65	111.30	107.53	103.75	99.98	96.21	92.43	1,361.99
15	Property Tax	29.95	29.95	29.95	29.95	29.95	29.95	29.95	29.95	29.95	29.95	29.95	29.93	359.38
16	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)	708.05	704.26	700.47	696.68	692.88	689.09	684.74	680.97	677.19	673.42	669.65	665.85	8,243.25

Notes:

- (A) Thermal Imaging Tools are Seven year Property 1.1905% per month.  
 (B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.3728%; Jul - Dec 8.3302%.



GULF POWER COMPANY  
ENERGY CONSERVATION CLAUSE  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES  
ENERGY SELECT  
For the Period January, 2014 Through December, 2014

Line No.	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1	Investments Added to Plant In Service	207,087.97	(9,690.08)	55,851.41	41,979.82	(20,887.00)	112,700.41	100,013.06	139,001.00	129,533.00	157,938.00	123,221.00	104,284.00	
2	Depreciable Base	11,230,325.14	11,437,393.11	11,427,703.03	11,483,554.44	11,525,534.26	11,504,647.26	11,817,347.67	11,717,360.73	11,856,361.73	12,143,832.73	12,267,053.73	12,371,337.73	
3	Depreciation Expense (A)	25,829.75	26,306.00	26,283.72	26,412.18	26,508.73	26,460.69	26,719.90	26,949.93	27,269.63	27,567.56	27,930.82	28,214.22	322,453.13
4	Cumulative Plant in Service Additions	11,230,325.14	11,437,393.11	11,427,703.03	11,483,554.44	11,525,534.26	11,504,647.26	11,817,347.67	11,856,361.73	11,985,894.73	12,143,832.73	12,267,053.73	12,371,337.73	
5	Salvage, Cost of Removal and Retirement		1,294.83	(191,945.98)	(126,127.96)	(127,198.10)	(142,856.56)	(145,416.22)	(111,372.71)	(120,518.00)	(120,518.00)	(120,518.00)	(120,518.00)	
6	Less: Accumulated Depreciation	(5,913,787.43)	(5,888,662.85)	(6,052,302.83)	(8,152,147.07)	(6,252,932.99)	(6,369,280.82)	(6,488,236.35)	(6,572,889.18)	(8,666,457.23)	(6,759,705.60)	(6,852,656.04)	(6,945,243.22)	(7,037,547.00)
7	Net Plant In Service (Line 4 - 6)	17,144,112.57	17,324,055.98	17,480,005.86	17,635,701.51	17,778,467.25	17,873,928.08	18,105,584.02	18,290,249.89	18,522,818.96	18,745,600.33	18,996,488.77	19,212,296.95	19,408,884.73
8	Net Additions/Reductions to CWIP		59,717.82	(59,717.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	CWIP Balance	0.00	59,717.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Inventory	1,594,943.54	1,504,867.31	1,407,993.53	1,294,791.25	1,207,819.38	1,097,530.99	999,201.46	1,026,772.13	1,351,967.00	1,199,913.00	1,054,422.00	889,244.00	1,406,699.00
11	Net Investment	18,739,056.11	18,888,641.09	18,887,999.39	18,930,492.76	18,986,286.63	18,971,459.07	19,104,785.48	19,317,022.02	19,874,785.96	19,945,513.33	20,050,910.77	20,101,540.95	20,815,583.73
12	Average Net Investment		18,813,848.60	18,888,320.24	18,909,246.08	18,958,389.70	18,978,872.85	19,038,122.28	19,210,903.75	19,595,903.99	19,910,149.65	19,998,212.05	20,076,225.86	20,458,562.34
13	Rate of Return / 12 (B)		0.006977	0.006977	0.006977	0.006977	0.006977	0.006977	0.008942	0.006942	0.006942	0.006942	0.006942	0.006942
14	Return Requirement on Average Net Investment		131,264.22	131,783.81	131,929.81	132,272.68	132,415.60	132,828.98	133,362.09	136,034.77	138,216.26	138,827.59	139,369.18	142,023.34
15	Property Tax		9,386.14	9,386.14	9,386.14	9,386.14	9,386.14	9,388.14	9,386.14	9,386.14	9,386.14	9,386.14	9,386.14	112,633.64
16	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)	166,480.11	167,475.95	167,599.67	168,071.00	168,310.47	168,675.81	169,488.13	172,370.84	174,872.03	175,781.29	176,686.12	179,623.66	2,055,415.08

Notes:  
(A) Energy Select Property Additions Depreciated at 2.8% per year.  
(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 8.3728%; Jul - Dec 8.3302%.

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GULF POWER COMPANY  
CALCULATION OF CONSERVATION REVENUES  
For the Period: August, 2014 Through December, 2014

	<u>Month</u>	<u>Projected MWH Sales</u>	<u>Rate (Avg Cents/KWH)</u>	<u>Clause Revenue Net of Revenue Taxes ( \$ )</u>
1.	08/2014	1,178,147	0.21883677	2,578,218.87
2.	09/2014	1,039,788	0.21841894	2,271,093.92
3.	10/2014	867,233	0.21760698	1,887,159.51
4.	11/2014	748,462	0.21762289	1,628,824.67
5.	12/2014	835,507	0.21848616	1,825,467.14

### Program Description and Progress

Program Title: Residential Energy Audit and Education

Program Description: This program is the primary educational program to help customers improve the energy efficiency of their new or existing home through energy conservation advice and information that encourages the implementation of efficiency measures and behaviors resulting in energy and utility bill savings.

Program Projections: Expenses of \$2,737,028 are projected for this program in 2015 as detailed in Schedule C-2. In 2015, this program includes two measurable areas of focus:

- Energy Audit – During the recovery period, 9,945 participants are projected. A Gulf Power representative will conduct an on-site audit of a customer's home or they may opt to participate in either a mail-in or online, interactive version of the audit. Regardless of the method, the customer is provided with specific recommendations including available incentives and other alternatives to facilitate implementation.
- School-based Awareness and Education – This program provides science-based energy-related curricula and training to science teachers which are in Gulf's service area. As a result of these efforts, during the recovery period, approximately 5,000 students will be reached.

Program Accomplishments: Year to date 2014, Gulf performed 4,373 energy audits compared to a year to date projection of 5,868 or 1,495 under the projection. Of these, 1,583 were online, 1,470 were on-site and 1,320 were new construction audits. The total projection for 2014 is 10,061 energy audits.

Additionally, as of July 2014, 39,171 Gulf customers are receiving a Home Energy Report compared to a projection of 35,000 or 4,171 over the projection. The total projection for 2014 is 39,171.

Gulf provided professional development for 25 elementary teachers, and provided hands-on energy efficiency and renewable energy kits to those teachers. Estimated reach is approximately 500 students. Gulf assisted two schools in developing student energy teams who learned to measure, monitor and reduce energy use in their schools. Gulf continued to provide classroom energy-related activities and presentations throughout its service area, as well as onsite and material support for a hands-on interactive science museum in Northwest Florida which averages 150 attendees daily during summer season in

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addition to more than 90 school field trip groups during the school year. Gulf also conducted a one-week summer energy camp.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$1,364,582 compared to actual expenses of \$1,238,982 resulting in a difference of \$125,600 or 9% under budget.

Program Progress Summary: Since the approval of this program, Gulf Power has performed a total of 211,803 energy audits and 39,171 customers are receiving Home Energy Reports.

Program Description and Progress

Program Title: Community Energy Saver Program

Program Description: This program assists low-income families with managing their energy costs. Through this program, qualifying customers not only receive the direct installation of conservation measures at no cost to them; the program also educates families on energy efficiency techniques and behavioral changes to help control their energy use and reduce their utility operating costs.

Program Projections: For the period January 2015 through December 2015, the Company expects to implement the efficiency measures included in this program for 1,500 eligible residential customers. Expenses of \$853,775 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: Through July 2014, 1,272 of Gulf's customers received the measures included in this program compared to a year to date projection of 1,458. The total projection for 2014 is 2,500 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$497,773 compared to actual expenses of \$313,224 resulting in a difference of \$184,549 or 37% under budget.

Program Progress Summary: A total of 8,700 customers have received the efficiency measures included in the Community Energy Saver program since the program's launch in 2011.

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Program Description and Progress

Program Title: Landlord/Renter Custom Incentive Program

Program Description: This program is designed to increase energy efficiency in the residential rental property sector. This program promotes the installation of various energy efficiency measures available through other programs including HVAC, insulation, windows, water heating, lighting, appliances, etc. including additional incentives as appropriate to overcome the split-incentive barrier which exists in a landlord/renter situation. Additionally, this program promotes the installation of measures included in the Community Energy Saver Program by the landlord of multi-family properties.

Program Projections: For the period January 2015 through December 2015, the Company expects 750 program participants. Expenses of \$113,288 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: No participants have enrolled in this program as of July, 2014. The total projection for 2014 is 0 participants. While there are no participants in this program, Gulf continues to work with customers in the rental property sector. To date, enrollments have come from these projects in other programs (i.e., HVAC, insulation, etc.) offered by the Company.

Program Fiscal Expenditures: January through July 2014, \$82,839 in actual expenses have been incurred compared to projected expenses of \$61,130 resulting in a variance of \$21,709 or 36% over budget.

Program Progress Summary: Since its launch in 2011, there are no customers who have who have participated in the Landlord/Renter Custom Incentive program.

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Program Description and Progress

Program Title: HVAC Efficiency Improvement Program

Program Description: This program is designed to increase energy efficiency and improve HVAC cooling system performance for new and existing homes. These efficiencies are realized through:

- HVAC maintenance
- HVAC early retirement (for inefficient systems)
- HVAC upgrades
- Duct repair
- Retrofit of an electronically commutated motor (ECM) fan on existing HVAC systems

Program Projections: Expenses of \$8,034,113 are projected for this program in 2015 as detailed in Schedule C-2. For the period January 2015 through December 2015, the Company expects to implement the efficiency measures included in this program for:

<b>Measure</b>	<b>Projected Participation</b>
HVAC maintenance	9,000
HVAC early retirement Tier One	2,625
HVAC early retirement Tier Two	375
HVAC early retirement Tier Three	75
HVAC upgrades Tier One	1,875
HVAC upgrades Tier Two	300
HVAC upgrades Tier Three	75
Duct repair	6,000
ECM Fan	3,000

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Program Accomplishments: Actual participation (through July 2014) and the 2014 year end projected participation are shown in the following table:

<b>Measure</b>	<b>2014 YTD Actual Participation</b>	<b>2014 Year End Projection</b>
HVAC maintenance	3,491	6,524
HVAC early retirement Tier One	556	1,008
HVAC early retirement Tier Two	428	802
HVAC early retirement Tier Three	22	40
HVAC upgrades Tier One	168	299
HVAC upgrades Tier Two	139	249
HVAC upgrades Tier Three	49	84
Duct repair	485	3,085
ECM Fan	0	0

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$3,078,152 compared to actual expenses of \$1,642,877 resulting in a difference of \$1,435,275 or 47% under budget.

Program Progress Summary: Since its launch in 2011, the following participation has been achieved:

<b>Measure</b>	<b>Program to Date Actual Participation</b>
HVAC maintenance	24,417
HVAC early retirement Tier One	2,786
HVAC early retirement Tier Two	1,874
HVAC early retirement Tier Three	104
HVAC upgrades Tier One	716
HVAC upgrades Tier Two	453
HVAC upgrades Tier Three	267
Duct repair	13,996
ECM Fan	6



### Program Description and Progress

Program Title: Heat Pump Water Heater Program

Program Description: This program provides incentives directly to the customer for the installation of high-efficiency Heat Pump Water Heating equipment for domestic hot water production.

Program Projections: For the period January 2015 through December 2015, the Company expects 1,200 program participants. Expenses of \$502,476 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: During the period January through July 2014, 315 customers have participated in this program compared to a year to date projection of 583. Total projection for 2014 is 643 heat pump water heaters.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$297,312 compared to actual expenses of \$245,596 resulting in a difference of \$51,716 or 17% under budget.

Program Progress Summary: Since its launch in 2011, 3,498 customers have participated in this program.

Program Description and Progress

Program Title: Ceiling Insulation Program

Program Description: This program provides incentives to encourage customers to install high efficiency insulation or increase insulation in existing residential single-family and multi-family homes. The objective of this program is to reduce heat loss and heat gain from both conductive and convective means by increased insulation.

Program Projections: For the period January 2015 through December 2015, the Company expects 500 program participants. Expenses of \$303,973 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: During the period January through July 2014, 150 customers have participated in this program compared to a year to date projection of 292. The total projection for 2014 is 226 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$230,501 compared to actual expenses of \$116,400 resulting in a difference of \$114,101 or 50% under budget.

Program Progress Summary: Since its launch in 2011, 1,833 customers have participated in this program.

### Program Description and Progress

Program Title: High Performance Window Program

Program Description: This program provides incentives to install high-efficiency windows or window film in existing or new residential applications. The objective of the program is to reduce solar heat gain into a home which, in turn, leads to reduced HVAC loads and operating costs.

Program Projections: For the period January 2015 through December 2015, the Company expects 1,000 window replacement participants and 200 window film program participants. Expenses of \$298,880 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: During the period January through July 2014, 455 customers have participated in this program compared to a year to date projection of 409. Of those, 437 were window replacements and 18 were window film. Total projection for 2014 is 750 window replacement participants and 200 window film participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$194,861 compared to actual expenses of \$151,786 resulting in a difference of \$43,075 or 22% under budget.

Program Progress Summary: Since its launch in 2011, 2,943 customers have installed high-efficiency windows and 420 customers have installed window film as part of this program.

Program Description and Progress

Program Title: Reflective Roof Program

Program Description: This program provides incentives to install ENERGY STAR qualified cool/reflective roofing products when constructing a new home or replacing the roof on an existing residence. The objective of this program is to significantly decrease the amount of heat that is transferred through roof assemblies and into vented attic spaces which, in turn, decreases the transfer of heat into the home's conditioned living area.

Program Projections: For the period January 2015 through December 2015, the Company expects 600 reflective roof participants. Expenses of \$345,007 are projected for this program in 2015 as detailed in Schedule C-2

Program Accomplishments: For the period January through July 2014, 34 customers have participated in this program compared to a year to date projection of 0. The total projection for 2014 is 281 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$0 compared to actual expenses of \$83,352 resulting in a difference of \$83,352 or 100% over budget.

Program Progress Summary: Since its launch in 2011, 810 customers have participated in this program.

Program Description and Progress

Program Title: Variable Speed/Flow Pool Pump Program

Program Description: This program provides an incentive to encourage the installation of high-efficiency variable speed or variable flow pool pumping and control equipment in both new and existing residential applications. The objective of this program is to reduce the energy, demand, and cost associated with swimming pool operation.

Program Projections: For the period January 2015 through December 2015, the Company expects 400 program participants. Expenses of \$216,743 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: For the period January 2014 through July 2014, 176 customers have participated in this program compared to year to date projection of 233. The total projection for 2014 is 218 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$210,728 compared to actual expenses of \$104,547 resulting in a difference of \$106,181 or 50% under budget.

Program Progress Summary: Since its launch in 2014, 6,028 customers have participated in this program.

### Program Description and Progress

#### Program Title: Energy *Select* / Energy *Select* Lite

Program Description: The overall program is designed to provide customers with a means of controlling their energy purchases by conveniently programming their heating and cooling systems and major appliances, such as electric water heaters and pool pumps, to automatically respond to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy. The Energy *Select* Lite subset of the program was originally intended to provide a separate means to expand price responsive load management program participation to include residential customers who did not meet certain participation standards for Energy *Select*. The Energy *Select* Lite program utilizes broadband technology and does not require land-line telephone service, whereas the Energy *Select* program historically has required land-line telephone service. Due to the addition of load control relays to the broadband-enabled thermostat, there is no longer a difference between Energy *Select* and Energy *Select* Lite with regard to functionality and the equipment used for new installations. For purposes of the cost recovery process, the two programs are now being treated as a single program.

Program Projections: During the 2015 projection period, Gulf Power projects to have 1,600 installations (Energy *Select* and Energy *Select* Lite projections added together). The program expenses are expected to be \$6,515,354 as detailed in Schedule C-2.

Program Accomplishments: For the period January through July 2014, 665 net new participants were added to the Energy *Select* program compared to a year to date projection of 933. The total projection for 2014 is 1,600 net new participants (Energy *Select* and Energy *Select* Lite projections added together).

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$3,550,247 compared to actual expenses of \$3,163,648 resulting in a difference of \$386,599 or 11% under budget.

Program Progress Summary: As of July 2014, there are 13,292 participating customers.

Program Description and Progress

Program Title: Self-Install Energy Efficiency Program

Program Description: This program promotes the purchase and installation of ENERGY STAR rated appliances, lighting and other self-installed energy saving measures for residential customers. The program focuses on increasing customer awareness of the benefits of energy efficient technologies and products through customer education, retail partnerships, promotional distribution of compact fluorescent light bulbs (CFLs), on-line store, energy audits and seasonal promotional campaigns.

Program Projections: Expenses of \$583,195 are projected for this program in 2015 as detailed in Schedule C-2. For the period January 2015 through December 2015, the Company expects the following participation in this program: 3,500 ENERGY STAR Refrigerators, 700 ENERGY STAR Freezers, 400 ENERGY STAR Window A/Cs and 5,500 ENERGY STAR Clothes Washers.

Program Accomplishments: For the period January through July 2014, 63 customers have participated in the appliance measures. That includes 49 ENERGY STAR Refrigerators, 2 ENERGY STAR Freezers, 1 ENERGY STAR Window A/Cs and 11 ENERGY STAR Clothes Washers. This compared to a year to date projection of 0 appliances. The total projection for 2014 is 3,854 participating customers.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$0 compared to actual expenses of \$53,675 resulting in a difference of \$53,675 or 100% over budget.

Program Progress Summary: Since its launch in 2011, 11,892 customers have participated in the appliance measures and 80,846 CFLs have been distributed as a part of this program.

### Program Description and Progress

Program Title: Refrigerator Recycling Program

Program Description: This program is intended to eliminate inefficient or extraneous refrigerators in an environmentally safe manner and produce cost-effective long-term energy and peak demand savings in the residential sector. The objective of the program is to increase customer awareness of the economic and environmental costs associated with running inefficient, older appliances in a household, and to provide eligible customers with free refrigerator and freezer pick-up services in addition to a cash incentive.

Program Projections: For the period January 2015 through December 2015, the Company expects 3,500 program participants. Expenses of \$203,398 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: During the period January 2014 through July 2014, 91 customers have participated in this program compared to a year to date projection of 2,042. The total projection for 2014 is 218.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$142,692 compared to actual expenses of \$96,035 resulting in a difference of \$46,657 or 33% under budget.

Program Progress Summary: Since its launch in 2011, 2,952 customers have participated in this program.



### Program Description and Progress

Program Title: Commercial/Industrial Audit

Program Description: This program is designed to provide professional advice to our existing commercial and industrial customers on how to reduce, and make the most efficient use of, energy. This program covers from the smallest commercial customer, requiring only a walk-through survey, to the use of computer programs which will simulate several design options for very large energy intensive customers. The program is designed to include semi-annual and annual follow-ups with the customer to verify any conservation measures installed and to reinforce the need to continue with more conservation efforts. Customers may participate by requesting a basic Energy Analysis Audit (EAA) provided through either an on-site survey or a direct mail survey. A more comprehensive analysis can be provided by conducting a Technical Assistance Audit (TAA).

Program Projections: For the period January 2015 through December 2015, the Company expects to conduct 600 audits and incur expenses totaling \$908,705.

Program Accomplishments: During the January 2014 through July 2014 period, actual results were 285 audits compared to a year to date projection of 350. The total projection for 2014 is 600 audits.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$447,140 compared to actual expenses of \$410,570 resulting in a difference of \$36,570 or 8% under budget.

Program Progress Summary: A total of 21,718 audits have been completed since the program's inception.

### Program Description and Progress

Program Title: Commercial HVAC Retrocommissioning Program

Program Description: This program offers basic retrocommissioning at a reduced cost for qualifying installations of existing commercial and industrial customers. It is designed to diagnose the performance of the HVAC cooling unit(s) operating in commercial buildings with the support of an independent computerized quality control process and make improvements to the system to bring its full efficiency. This program includes air cooled and water cooled equipment – identified as A/C, heat pump, direct expansion (DX) or geothermal cooling and heating.

Program Projections: For the period January 2015 through December 2015, the Company expects 1,200 program participants. Expenses of \$267,179 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: During the period January 2014 through July 2014, 33 customers have participated in this program compared to a year to date projection of 58. The total projection for 2014 is 169 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$43,003 compared to actual expenses of \$27,466 resulting in a difference of \$15,537 or 36% under budget.

Program Progress Summary: Since its launch in 2011, 917 customers have participated in this program.

**Program Description and Progress**

**Program Title:** Commercial Building Efficiency Program

**Program Description:** This program is designed as an umbrella efficiency program for existing commercial and industrial customers to encourage the installation of eligible high-efficiency equipment as a means of reducing energy and demand. The goal of the program is to increase awareness and customer demand for high-efficiency, energy-saving equipment; increase availability and market penetration of energy efficient equipment; and contribute toward long-term energy savings and peak demand reductions. These goals will be accomplished through multiple options including HVAC efficiency upgrades, heat pump water heater installations, ceiling/roof insulation improvements, window film installation, interior lighting improvements, commercial occupancy sensors and commercial reflective roof installations.

**Program Projections:** Expenses of \$1,128,903 are projected for this program in 2015 as detailed in Schedule C-2.

For the period January 2015 through December 2015, the Company expects to implement the efficiency measures included in this program for:

<b>Program</b>	<b>Annual Projections (2015)</b>
Commercial HVAC	600 tons of installed HVAC
Commercial Geothermal Heat Pump	250 tons of installed Geothermal HVAC
Heat Pump Water Heater	2 installation
Ceiling/Roof Insulation	134,320 square feet of installed insulation
Window Film	39,752 square feet of installed window film
Commercial Interior Lighting	160 kW of lighting reduction
Commercial Occupancy Sensor	750 installed sensors
Commercial Reflective Roof	500,000 square feet of installed reflective roof

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Program Accomplishments: During the period January – July 2014, the measures in this program have had the following participation as compared to year to date projected participation:

<b>Program</b>	<b>Actual Participation (January - July 2014)</b>	<b>Projected YTD Participation (through July 2014)</b>
Commercial HVAC	1,195 tons of installed HVAC	350 tons of installed HVAC
Commercial Geothermal Heat Pump	65 tons of installed Geothermal HVAC	145 tons of installed Geothermal HVAC
Heat Pump Water Heater	1 installations	1 installations
Ceiling/Roof Insulation	1,050 square feet of installed insulation	78,353 square feet of installed insulation
Window Film	358 square feet of installed window film	23,188 square feet of installed window film
Commercial Interior Lighting	1,293 kW of lighting reduction	108 kW of lighting reduction
Commercial Occupancy Sensor	3,635 installed sensors	438 installed sensors
Commercial Reflective Roof	495 square feet of installed reflective roof	291,666 square feet of installed reflective roof

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$582,277 compared to actual expenses of \$1,069,055 resulting in a difference of \$486,778 or 84% over budget. Total projection for 2014 is as follows:

<b>Program</b>	<b>Annual Projections (2014)</b>
Commercial HVAC	2,155 tons of installed HVAC
Commercial Geothermal Heat Pump	65 tons of installed Geothermal HVAC
Heat Pump Water Heater	1 installation
Ceiling/Roof Insulation	6,383 square feet of installed insulation
Window Film	538 square feet of installed window film
Commercial Interior Lighting	667,960 kW of lighting reduction
Commercial Occupancy Sensor	4,535 installed sensors
Commercial Reflective Roof	125,995 square feet of installed reflective roof

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Program Progress Summary: Since its launch in 2011, customer participation is shown in the table below.

<b>Program</b>	<b>Actual Participation (Program to Date)</b>
Commercial HVAC	5,619 tons of installed HVAC
Commercial Geothermal Heat Pump	483 tons of installed Geothermal HVAC
Heat Pump Water Heater	3 installations
Ceiling/Roof Insulation	293,644 square feet of installed insulation
Window Film	31,668 square feet of installed window film
Commercial Interior Lighting	4,669 kW of lighting reduction
Commercial Occupancy Sensor	9,763 installed sensors
Commercial Reflective Roof	2,241,396 square feet of installed reflective roof

Program Description and Progress

Program Title: HVAC Occupancy Sensor

Program Description: This program is intended to help manage energy consumption and reduce energy waste in hotel rooms by providing hotel owners in Gulf Power's service area the opportunity to automatically control temperature settings in hotel rooms when the rooms are unoccupied.

Program Projections: For the period January 2015 through December 2015, the Company projects the installation of 250 sensors. Expenses of \$37,230 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: For the period January 2014 through July 2014, 82 participants have enrolled in this program. The year to date projection for 2014 is 146 participants.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$21,964 compared to actual expenses of \$25,668 resulting in a difference of \$3,704 or 17% over budget.

Program Progress Summary: Since its launch in 2011, there are 5,418 sensors installed as part of the HVAC Occupancy Sensor program.

### Program Description and Progress

Program Title: High Efficiency Motor Program

Program Description: This program is designed to encourage commercial and industrial customers to install premium-efficiency motors in new or existing facilities. The objective is to reduce demand and energy associated with electric motors by encouraging the replacement of worn out, inefficient motors with high efficiency motors.

Program Projections: Expenses of \$107,140 are projected for this program in 2015 as detailed in Schedule C-2.

For the period January 2015 through December 2015, the Company projects installation of 4,325 HP of energy efficient motors.

Program Accomplishments: During the period January through July 2014, 1,254 HP of energy efficient motors were installed compared to a year to date projection of 2,523 HP. The total projection for 2014 is 2,754 HP of energy efficient motors.

Program Fiscal Expenditures: – Projected expenses for January through July 2014 were \$25,081 compared to actual expenses of \$31,403 resulting in a difference of \$6,322 or 25% over budget.

Program Progress Summary: Since its launch in 2011, 4,250 HP of energy efficient motors were installed through participation in the High Efficiency Motor program.

Program Description and Progress

Program Title: Food Service Efficiency Program

Program Description: This program encourages the installation of ENERGY STAR qualified or equivalent energy efficient commercial and industrial food service equipment. The objective of the program is to reduce energy consumption and demand as well as operating costs for the customer through the use of qualified food service equipment including convection ovens, fryers, griddles, steamers, holding cabinets and ice machines.

Program Projections: Expenses of \$68,263 are projected for this program in 2015 as detailed in Schedule C-2. For the period January 2015 through December 2015, the Company expects to implement the efficiency measures included in this program for:

<b>Program</b>	<b>Annual Projections (2015)</b>
Convection Oven	4
Fryer	6
Griddle	2
Steamer	1
Holding Cabinet	10
Ice Machine	12

Program Accomplishments: From January 2014 through July 2014, 2 customers have participated in this program compared to a year to date projection of 20. Participation is broken down as follows: 1 steamer and 1 ice machine. The total projection for 2014 is 11 units.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$40,882 compared to actual expenses of \$37,448 resulting in a difference of \$3,434 or 8% under budget.

Program Progress Summary: Since its launch in 2011, 66 customers have participated in the Food Service Efficiency program.



Program Description and Progress

Program Title: Commercial/Industrial Custom Incentive

Program Description: This program is designed to establish the capability and process to offer advanced energy services and energy efficient end-user equipment to Commercial/Industrial customers. These energy services include comprehensive audits, design, and construction of energy conservation projects. Specifically, projects covered under this program would be demand reduction or efficiency improvement retrofits that are beyond the scope of other programs.

Program Projections: For the period January 2015 through December 2015, the Company expects at the meter reductions of 2,000,000 kWh, 652 winter kW and 652 summer kW resulting from this program. Expenses of \$118,106 are projected for this program in 2015 as detailed in Schedule C-2.

Program Accomplishments: From January 2014 through July 2014, 0 customers have participated in this program.

Program Fiscal Expenditures: Projected expenses for January 2014 through July 2014 were \$62,380 compared to actual expenses of \$43,146 resulting in a difference of \$19,234 or 31% under budget.

Program Progress Summary: Since its launch in 2011, 15 customers have participated in the Commercial/Industrial Custom Incentive program resulting in at the meter kWh reductions of 7,070,333, winter kW reductions of 741 and summer kW reductions of 1,151.

Program Description and Progress

Program Title: Renewable Energy

Program Description: The Renewable Energy Program promotes the deployment of demand-side renewable technologies through a portfolio of four programs. These programs include providing capital to supplement deployment of Solar Photovoltaic (PV) systems up to 10 kW in public education facilities (Solar for Schools), offering PV rebates and solar thermal water heating (STWH) rebates to customers installing qualifying systems and facilitating the installation of STWH systems in low-income housing units.

Program Projections: Gulf's Renewable Energy Pilot Program ends in 2014; therefore, there are no participation or expense projections for 2015.

Program Accomplishments: Through July 2014, the following participation has occurred in this program:

- Solar for Schools – the installation of 1 PV system is underway to support a school in a county served by Gulf Power.
- Solar PV (residential and commercial) – 50 participants have installed a solar PV system at their home or business.
- Solar Thermal Water Heating – 13 participants have installed a solar thermal water heater in their home.
- Solar Thermal Water Heating for Low Income – 0 low income solar thermal water heating installations have occurred through July 2014.

Program Fiscal Expenditures: Projected expenses for January through July 2014 were \$658,940 compared to actual expenses of \$585,735 resulting in a difference of \$73,205 or 11% under budget.

Program Progress Summary: Since its launch in 2011, the following participation has occurred:

<b>Measure</b>	<b>Program Participation (Program to Date)</b>
Solar for Schools	2 PV Systems Installed
Solar PV (Residential and Commercial)	182 PV Systems Installed
Solar Thermal Water Heater (STWH)	119 STWH Systems Installed
Solar Thermal Water Heater for Low Income	30 STWH Systems Installed

Program Description and Progress

Program Title: Energy *Select* Electric Vehicle Pilot Program

Program Description: The Energy *Select* Electric Vehicle Pilot Program provides residential customers with an incentive to encourage electric vehicle transportation and off-peak charging through the Energy *Select* Program. The objective of this pilot program is to measure customer acceptance of electric vehicles (EVs) and plug-in hybrid electric vehicles (PHEVs) as well as customer response to charging these electric vehicles using Gulf Power's existing Energy *Select* Program.

Program Projections: Gulf's Energy *Select* Electric Vehicle Pilot Program ended in 2014; therefore, there are no participation or expense projections for 2015.

Program Accomplishments: Through July 2014, three customers have participated in the Electric Vehicle Pilot Program.

Program Fiscal Expenditures: – During the period January through July 2014, \$2,500 in program expenses were incurred compared to projected expenses for the same period of \$11,665 for a difference of \$9,165 or 79% under budget.

Program Progress Summary: Since its launch in 2011, 16 customers have participated in the Electric Vehicle Pilot Program.

### Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

Program Accomplishments:

#### **UWF BEST House**

Gulf Power has entered into a partnership, along with a number of other donors, with the University of West Florida, located in Pensacola, Florida, to help build the BEST (Build Educate Sustain Technology) House. This is a demonstration house that will be used as an educational tool and resource for Northwest Florida.

Previously, the BEST House program's intent was to provide a home featuring energy-efficient, sustainable design techniques available to the median homebuilder and buyer of today. The 3,300 square foot, three-bedroom home was to be a study model featuring passive solar collectors, grey-water and rainwater collection systems, advanced insulation systems, a geothermal heat pump, whole-house ventilation, energy-efficient appliances and lighting, day-lighting, and sustainable building products.

General economic conditions affecting sponsor support and permitting requirements have delayed construction of the BEST House as originally planned. The project team held a kick-off meeting during the summer of 2011 and agreed to move forward with a modified plan. The original house will not be built; however, the intent of the project remains the same. The new plan involves the retrofit of an existing building on UWF's site. In the approximately 3,800 square foot building, we anticipate showcasing similar features such as passive solar collectors, grey-water and rainwater collection systems, advanced insulation systems, a High SEER conventional and Variable Refrigerant Flow (VRF) heat pump, whole-house ventilation, energy-efficient appliances and lighting, day-lighting, and sustainable building products.

The modified house now known as The Community Outreach, Research and Education (C.O.R.E.) Initiative will be used as a center to explain and

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demonstrate the advantages of retrofitting existing homes for energy efficiency. The C.O.R.E. initiative is committed to improving construction education at the University of West Florida (UWF) and in the greater Pensacola, Florida community. The C.O.R.E facility is a multipurpose laboratory; a research lab, a trade demonstration area, a construction yard, and an interactive, energy efficiency and demonstration showcase. The C.O.R.E. facility will promote energy efficient construction through the innovative display of cutting-edge technology, and through community outreach and participation. The lab will be made available to students, industry professionals and the general public.

The facility will accommodate a research initiative in an effort to measure the efficacy of different building technologies and installations. The C.O.R.E initiative is particularly interested in the metering and measurement of sealed attic spaces, roof types, walls forms, windows, water heaters, HVAC equipment, renewable energy and controls systems. The construction yard and demonstration area would provide a similar opportunity for materials research and community seminars.

Gulf Power is acting as the primary Energy Consultant to all end uses and new technologies that will continue to be donated to this project. Gulf Power will pay for the purchase, installation and monitoring of equipment that will provide data on a wide variety of energy and water end uses.

All participants remain optimistic and enthusiastic about the completion and potential contributions of this project. This project is expected to be in place and active by the end of 2014. Gulf will then monitor for one year and have a final report filed with results at the end of 2015.

**Azalea Trace Project**

The purpose of this project is to test the application of a Heat Pump Water Heater in an assisted living facility. The project includes the installation of a commercial size Heat Pump Water Heater (4-ton heating capacity), two 119 gallon storage tanks and distribution duct work. The HPWH unit will provide preheated water (140 degrees F) to the existing natural gas boilers. In turn the boilers will feed the existing 350 gallon storage tank supplying hot water to the washers.

The project will provide a database for the application of the HPWH in this type facility. No data is on record within Gulf Power for the HPWH application in an assisted living facility. The laundry is a 24-hour 7-day a week operating facility. The data will be used to promote energy efficient production of hot water, offset

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the installation of additional air conditioning units and provide a better climatic working environment for the employees.

The sole customer will be Azalea Trace Assisted Living facility. Currently the heated water is produced by two natural gas boilers. The first phase of monitoring will be to record the existing natural gas required to supply hot water. This will be identified as the "as-built" system. Further monitoring will include measuring the effect the HPWH system has on the boilers' fuel usage. The "as-built" system currently heats the water to 140 degrees (F). This also will be accomplished with the application of the HPWH. The HPWH will either supply the total amount of hot water required or provide additional stored 140-degree (F) water to two 119 gallon storage tanks. The HPWH will also supply pre-heated water to the boiler during peak water usage. This feature will allow the existing boilers to reduce their natural gas consumption and work more efficiently. After the heat pump water heater is installed, monitoring will continue on the boilers to determine this reduction. Additional monitoring points will be: water flow (GPM), energy (kWh of HPWH), and the amount of air conditioning (BTUH) it provides as a by-product.

The values of the data recorded will be used to calculate the system amount of "free" A/C cooling, the effect on the amount of natural gas used by the boilers, the electrical usage of the HPWH and the overall energy efficiency of the system.

The data will illustrate the efficient use of a dual fuel application in a large commercial, 24-hour operating facility for the first time in Gulf's service area.

The project will be monitored for at least one year and the results will be reported to the Commission by the end of 2015.

**10th Ave North Hair Salon Heat Pump Water Heater Project (HPWH)**

This project will be used to determine if a residential HPWH can be used successfully in commercial applications with high usage. Typically, a residential HPWH, installed in a residence, includes a 10 year warranty; however, installed in a commercial facility, no warranty is included. As part of this project, a residential HPWH will be installed and metered in a high water use commercial facility to determine the performance, reliability and economic return on investment. Gulf is partnering with General Electric (GE) for this project. Two 50 gallon HPWH's will be installed with an Energy Factor of 2.4, which GE has agreed to warranty as part of this project.

This project will be monitored for at least one year and the results will be reported to the Commission by end of 2016.

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Program Fiscal Expenditures: Program expenses were forecasted at \$146,189 for the period January through July 2014 compared to actual expenses of \$28,188 for a deviation of \$118,001 or 81% under budget. Actual project expenses were as follows: UWF BEST House, \$0; Azalea Trace Heat Pump Water Heater, \$28,188; Hair Salon Heat Pump Water Heater Project, \$0.

**RESIDENTIAL SERVICE  
2015 VARIABLE PRICING (RSVP-1) RATES  
CENTS PER KWH**

<u>Rate Tier</u>	<u>Base Rate</u>	<u>Fuel</u>	<u>Capacity</u>	<u>ECRC</u>	<u>ECCR</u>	<u>Total Clauses</u>	<u>Base Rate with Clauses</u>
P4	4.585	4.374	.916	1.592	60.660	67.542	72.127
P3	4.585	4.374	.916	1.592	6.251	13.133	17.718
P2	4.585	4.374	.916	1.592	(1.629)	5.253	9.838
P1	4.585	4.374	.916	1.592	(3.000)	3.882	8.467



DUKE ENERGY FLORIDA

ENERGY CONSERVATION ADJUSTED NET TRUE-UP  
 FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

**LINE  
 NO.**

1	<b>ACTUAL END OF PERIOD TRUE-UP (OVER) / UNDER RECOVERY</b>		
2	BEGINNING BALANCE	(\$17,511,145)	
3	PRINCIPAL (CT 3, PAGE 2 of 3)	(1,370,374)	
4	INTEREST (CT 3, PAGE 2 of 3)	(8,706)	
5	PRIOR TRUE-UP REFUND	17,511,145	
6	ADJUSTMENTS	<u>0</u>	(\$1,379,080)
7	<b>LESS: ESTIMATED TRUE-UP FROM SEPTEMBER 2013</b>		
8	<b>PROJECTION FILING (OVER) / UNDER RECOVERY</b>		
9	BEGINNING BALANCE	(\$17,511,145)	
10	PRINCIPAL	(4,782,112)	
11	INTEREST	(8,317)	
12	PRIOR TRUE-UP REFUND	17,511,144	
13	ADJUSTMENTS	<u>0</u>	<u>(\$4,790,430)</u>
14	VARIANCE TO PROJECTION		<u><u>\$3,411,350</u></u>

FLORIDA PUBLIC SERVICE COMMISSION  
 DOCKET: 140002-EG EXHIBIT: 12  
 PARTY: DUKE ENERGY FLORIDA, INC. –  
 (DIRECT)  
 DESCRIPTION: Helena (Lee) Guthrie HTG-1T

DUKE ENERGY FLORIDA

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
 ACTUAL VS. ESTIMATED  
 FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	10,351,898	11,199,223	(847,325)
2	PAYROLL AND BENEFITS	22,643,934	18,175,654	4,468,281
3	MATERIALS AND SUPPLIES	298,835	229,432	69,402
4	OUTSIDE SERVICES	9,228,316	6,754,852	2,473,464
5	ADVERTISING	5,215,281	5,027,325	187,956
6	INCENTIVES	64,452,565	64,131,732	320,833
7	OTHER	2,844,627	6,241,525	(3,396,898)
8	PROGRAM REVENUES	0	0	0
9	TOTAL PROGRAM COSTS	115,035,455	111,759,743	3,275,713
11	LESS:			
12	CONSERVATION CLAUSE REVENUES	98,894,684	99,030,710	(136,026)
13	PRIOR TRUE-UP	17,511,145	17,511,144	1
14	TRUE-UP BEFORE INTEREST	(1,370,374)	(4,782,113)	3,411,739
15	AUDIT & REV DECOUPLING ADJUSTMENT			
16	INTEREST PROVISION	(8,706)	(8,317)	(389)
17	END OF PERIOD TRUE-UP	(1,379,080)	(4,790,430)	3,411,350

( ) REFLECTS OVERRECOVERY

DUKE ENERGY FLORIDA

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY CHECK	0	4,195,988	0	96,408	118,700	2,885,680	0	335,076	7,631,853		7,631,853
2	RESIDENTIAL NEW CONSTRUCTION	0	804,763	0	27,232	616	110,387	2,848,478	72,386	3,863,861		3,863,861
3	HOME ENERGY IMPROVEMENT	12,897	1,260,300	0	65,352	1,804	1,283,797	3,401,445	112,652	6,138,247		6,138,247
4	BUSINESS ENERGY CHECK	15,329	1,658,746	0	450,830	9,948	84,799	0	78,748	2,298,401		2,298,401
5	BETTER BUSINESS	12,553	471,950	0	45,411	21	75,625	1,235,747	16,552	1,857,858		1,857,858
6	COMM / IND NEW CONSTRUCTION	0	100,911	0	24,623	21	40,364	940,380	5,813	1,112,112		1,112,112
7	TECHNOLOGY DEVELOPMENT	3,104	98,880	0	134,975	0	0	0	14,358	251,317		251,317
8	SOLAR WATER HEATING W/EM	0	28,309	0	4,065	0	1,213	135,358	1,639	170,584		170,584
9	RESIDENTIAL SOLAR PHOTOVOLTAIC	0	92,646	0	4,612	184	448	2,313,074	34,510	2,445,475		2,445,475
10	SOLAR WATER HEAT LOW INCOME RES	0	22,728	0	0	0	1,404	95,260	4,202	123,594		123,594
11	COMMERCIAL SOLAR PHOTOVOLTAIC	0	26,977	0	0	92	90	890,740	2,392	920,291		920,291
12	PHOTOVOLTAIC FOR SCHOOLS PILOT	0	27,037	0	573	0	10,751	1,013,253	2,682	1,054,297		1,054,297
13	RESEARCH AND DEMONSTRATION	0	17,989	0	(8,750)	0	0	0	1,787	11,026		11,026
14	INNOVATION INCENTIVE	0	8,725	0	0	0	0	37,018	19,115	64,858		64,858
15	INTERRUPT LOAD MANAGEMENT	35,994	191,287	0	11,018	9,254	0	24,436,302	19,660	24,703,515		24,703,515
16	CURTAIN LOAD MANAGEMENT	0	0	0	0	0	0	878,219	132	878,351		878,351
17	RESIDENTIAL LOAD MANAGEMENT	10,155,319	10,041,526	0	7,641,749	71,107	521,552	20,572,098	1,366,274	50,369,626		50,369,626
18	COMMERCIAL LOAD MANAGEMENT	0	6,702	0	11,454	0	0	578,471	245	596,873		596,873
19	LOW INCOME	0	119,101	0	0	92	22,500	79,394	3,554	224,641		224,641
20	STANDBY GENERATION	108,669	193,731	0	2,461	2,812	707	4,267,333	11,799	4,587,513		4,587,513
21	QUALIFYING FACILITY	0	827,643	0	5	8,213	0	0	22,758	858,618		858,618
22	RENEWABLE ENERGY SAVER	0	2	0	(2,067)	0	0	381	0	(1,684)		(1,684)
23	NEIGHBORHOOD ENERGY SAVER	0	356,829	0	13,420	26,376	83,798	729,614	73,029	1,283,067		1,283,067
24	CONSERVATION PROGRAM ADMIN	8,032	2,091,161	0	704,945	49,593	92,165	0	645,265	3,591,161		3,591,161
25	TOTAL ALL PROGRAMS	10,351,898	22,643,934	0	9,228,316	298,835	5,215,281	64,452,565	2,844,627	115,035,455	0	115,035,455

\*\*CERTAIN SCHEDULES MAY NOT FOOT/CROSSFOOT DUE TO ROUNDING OF DECIMALS IN FILES.

DUKE ENERGY FLORIDA

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

LINE NO. PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1 HOME ENERGY CHECK	0	15,108	0	6,630	38,688	185,680	0	(94,545)	151,562	0	151,562
2 RESIDENTIAL NEW CONSTRUCTION	0	(24,423)	0	(3,378)	(444)	(24,635)	2,978	(1,085)	(50,988)	0	(50,988)
3 HOME ENERGY IMPROVEMENT	0	(64,541)	0	(17,058)	(1,015)	114,651	(448,555)	(38,533)	(455,051)	0	(455,051)
4 BUSINESS ENERGY CHECK	0	(92,763)	0	32,597	(1,491)	9,910	0	(34,662)	(86,409)	0	(86,409)
5 BETTER BUSINESS	0	110,200	0	19,773	(400)	2,273	(14,253)	(11,912)	105,681	0	105,681
6 COMM / IND NEW CONSTRUCTION	0	7,952	0	16,035	(200)	(1,360)	578	(4,405)	18,600	0	18,600
7 TECHNOLOGY DEVELOPMENT	0	(39,701)	0	6,649	(5,000)	0	0	(40,471)	(78,523)	0	(78,523)
8 SOLAR WATER HEATING W/EM	0	(631)	0	112	0	(3,887)	(29,642)	(284)	(34,332)	0	(34,332)
9 RESIDENTIAL SOLAR PHOTOVOLTAIC	0	22,803	0	(2,416)	184	(447)	(29,866)	28,823	19,082	0	19,082
10 SOLAR WATER HEAT LOW INCOME RES	0	1,012	0	0	0	1,404	(14,740)	3,835	(8,490)	0	(8,490)
11 COMMERCIAL SOLAR PHOTOVOLTAIC	0	6,212	0	(3,165)	0	(48)	25,680	1,654	30,333	0	30,333
12 PHOTOVOLTAIC FOR SCHOOLS PILOT	0	161	0	(385)	0	(3,769)	(771,747)	(1,176)	(776,916)	0	(776,916)
13 RESEARCH AND DEMONSTRATION	0	(17,628)	0	(6,250)	0	0	0	(150,176)	(174,055)	0	(174,055)
14 INNOVATION INCENTIVE	0	107	0	0	0	0	7,727	18,648	26,483	0	26,483
15 INTERRUPT LOAD MANAGEMENT	(3,234)	55,765	0	3,844	(2,551)	0	31,233	6,071	91,127	0	91,127
16 CURTAIL LOAD MANAGEMENT	0	0	0	0	0	0	25,325	(14)	25,310	0	25,310
17 RESIDENTIAL LOAD MANAGEMENT	(841,132)	4,667,313	0	2,459,388	37,668	(28,115)	1,572,098	(2,991,538)	4,875,682	0	4,875,682
18 COMMERCIAL LOAD MANAGEMENT	0	(2,345)	0	(5,357)	0	0	73,471	(408)	65,360	0	65,360
19 LOW INCOME	0	2,698	0	0	(91)	(7,500)	(20,606)	(3,243)	(28,741)	0	(28,741)
20 STANDBY GENERATION	(2,960)	24,372	0	(420)	(484)	386	55,807	(4,162)	72,538	0	72,538
21 QUALIFYING FACILITY	0	39,703	0	5	6,280	0	0	(5,769)	40,218	0	40,218
22 RENEWABLE ENERGY SAVER	0	2	0	(2,067)	0	0	381	0	(1,684)	0	(1,684)
23 NEIGHBORHOOD ENERGY SAVER	0	1,393	0	10,188	4,230	(2,914)	(145,036)	9,246	(122,893)	0	(122,893)
24 CONSERVATION PROGRAM ADMIN	0	(244,488)	0	(41,258)	(5,972)	(53,673)	0	(82,791)	(428,182)	0	(428,182)
25 TOTAL ALL PROGRAMS	(847,325)	4,468,281	-	2,473,464	69,402	187,956	320,833	(3,396,898)	3,275,713	0	3,275,713

DUKE ENERGY FLORIDA

PROJECTED ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2013 - DECEMBER 2013

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY CHECK	0	4,180,880	0	89,778	80,012	2,700,000	0	429,622	7,480,292		7,480,292
2	RESIDENTIAL NEW CONSTRUCTION	0	829,186	0	30,610	1,059	135,022	2,845,500	73,471	3,914,850		3,914,850
3	HOME ENERGY IMPROVEMENT	12,897	1,324,841	0	82,410	2,819	1,169,147	3,850,000	151,185	6,593,298		6,593,298
4	BUSINESS ENERGY CHECK	15,329	1,751,508	0	418,234	11,439	74,889	0	113,410	2,384,810		2,384,810
5	BETTER BUSINESS	12,553	361,750	0	25,638	421	73,351	1,250,000	28,464	1,752,177		1,752,177
6	COMM / IND NEW CONSTRUCTION	0	92,959	0	8,588	221	41,724	939,802	10,217	1,093,511		1,093,511
7	TECHNOLOGY DEVELOPMENT	3,104	138,581	0	128,326	5,000	0	0	54,829	329,840		329,840
8	SOLAR WATER HEATING WITH EM	0	28,940	0	3,953	0	5,100	165,000	1,923	204,916		204,916
9	RESIDENTIAL SOLAR PHOTOVOLTAIC	0	69,844	0	7,028	0	895	2,342,940	5,687	2,426,393		2,426,393
10	SOLAR WATER HEAT LOW INCOME RES	0	21,717	0	0	0	0	110,000	366	132,083		132,083
11	COMMERCIAL SOLAR PHOTOVOLTAIC	0	20,766	0	3,165	92	138	865,060	738	889,959		889,959
12	PHOTOVOLTAIC FOR SCHOOLS	0	26,876	0	959	0	14,520	1,785,000	3,858	1,831,213		1,831,213
13	RESEARCH AND DEMONSTRATION	0	35,617	0	(2,500)	0	0	0	151,964	185,081		185,081
14	INNOVATION INCENTIVE	0	8,618	0	0	0	0	29,291	467	38,375		38,375
15	INTERRUPT LOAD MANAGEMENT	39,228	135,523	0	7,174	11,805	0	24,405,069	13,589	24,612,388		24,612,388
16	CURTAIN LOAD MANAGEMENT	0	0	0	0	0	0	852,894	146	853,040		853,040
17	RESIDENTIAL LOAD MANAGEMENT	10,996,451	5,374,213	0	5,182,361	33,439	549,667	19,000,000	4,357,812	45,493,944		45,493,944
18	COMMERCIAL LOAD MANAGEMENT	0	9,048	0	16,811	0	0	505,000	654	531,512		531,512
19	LOW INCOME	0	116,403	0	0	183	30,000	100,000	6,797	253,383		253,383
20	STANDBY GENERATION	111,629	169,359	0	2,882	3,296	321	4,211,526	15,961	4,514,974		4,514,974
21	QUALIFYING FACILITY	0	787,941	0	0	1,933	0	0	28,527	818,400		818,400
22	RENEWABLE ENERGY SAVER	0	0	0	0	0	0	0	0	0		0
23	NEIGHBORHOOD ENERGY SAVER	0	355,436	0	3,232	22,146	86,712	874,650	63,783	1,405,960		1,405,960
24	CONSERVATION PROGRAM ADMIN	8,032	2,335,648	0	746,204	55,565	145,838	0	728,056	4,019,343		4,019,343
25	TOTAL ALL PROGRAMS	11,199,223	18,175,654	0	6,754,852	229,432	5,027,325	64,131,732	6,241,525	111,759,743	0	111,759,743

DUKE ENERGY FLORIDA

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH  
 FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE NO.	PROGRAM TITLE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1	HOME ENERGY CHECK	262,339	916,330	1,007,364	595,819	426,731	517,302	358,640	731,746	981,773	799,925	611,576	422,309	7,631,853
2	RESIDENTIAL NEW CONSTRUCTION	92,085	807,307	759,128	85,596	484,353	181,440	356,187	331,003	118,970	332,474	201,121	114,197	3,863,861
3	HOME ENERGY IMPROVEMENT	304,859	461,016	831,121	434,919	472,185	558,411	407,831	613,956	643,567	616,955	511,734	281,695	6,138,247
4	BUSINESS ENERGY CHECK	121,499	224,798	277,377	184,168	219,421	285,800	191,700	216,872	187,704	170,517	85,871	132,675	2,298,401
5	BETTER BUSINESS	44,246	208,821	127,099	115,035	145,649	95,620	166,077	168,010	249,577	100,463	224,926	212,335	1,857,858
6	COMM / IND NEW CONSTRUCTION	26,649	161,371	49,727	74,567	30,477	43,979	12,793	92,760	506,733	27,234	47,882	37,940	1,112,112
7	TECHNOLOGY DEVELOPMENT	5,351	9,350	20,921	9,083	10,388	63,103	(19,755)	8,181	9,671	12,740	13,893	108,391	251,317
8	SOLAR WATER HEATING W/EM	18,956	20,159	17,677	12,264	13,516	10,470	8,424	16,096	11,576	10,253	19,180	12,012	170,584
9	RESEARCH AND DEMONSTRATION	(33,784)	757	25,613	1,173	1,954	2,469	13,184	0	(5,309)	2,186	1,536	1,248	11,026
10	SOLAR WATER HEAT LOW INCOME RES	9,308	5,932	3,328	12,641	19,397	5,296	12,550	3,179	1,900	16,133	17,816	16,113	123,594
11	PHOTOVOLTAIC FOR SCHOOLS PILOT	7,053	2,600	3,406	2,603	2,681	2,960	2,857	3,574	2,348	2,162	3,370	1,018,680	1,054,297
12	RESIDENTIAL SOLAR PHOTOVOLTAIC	139,205	283,387	583,505	90,335	84,197	375,476	132,409	41,110	3,667	134,800	125,779	451,604	2,445,475
13	COMMERCIAL SOLAR PHOTOVOLTAIC	2,173	152,101	23,424	129,767	131,196	1,934	72,291	144,992	1,960	4,435	86,076	169,942	920,291
14	INNOVATION INCENTIVE	7,413	497	1,584	730	266	3,124	1,212	7,505	5,286	7,391	7,582	22,268	64,858
15	INTERRUPT LOAD MANAGEMENT	1,940,854	2,002,688	1,980,526	2,031,626	2,127,704	2,195,898	2,082,144	2,134,378	1,999,776	1,733,366	2,449,255	2,025,300	24,703,515
16	CURTAIL LOAD MANAGEMENT	70,947	60,391	69,416	67,616	73,314	77,061	78,909	73,710	83,767	63,384	76,869	82,967	878,351
17	RESIDENTIAL LOAD MANAGEMENT	3,289,042	3,271,379	3,461,478	2,843,793	3,047,225	3,589,907	3,077,483	3,936,972	3,616,711	3,760,011	3,949,079	12,526,545	50,369,626
18	COMMERCIAL LOAD MANAGEMENT	39,802	47,669	54,642	31,126	45,085	54,231	48,307	52,647	39,640	49,286	74,640	59,797	596,873
19	LOW INCOME	15,632	20,210	16,879	31,215	21,480	15,946	11,050	22,929	19,764	20,175	10,457	18,904	224,641
20	STANDBY GENERATION	368,231	364,093	384,259	378,658	375,034	375,620	393,288	406,876	383,911	384,303	382,002	391,237	4,587,513
21	QUALIFYING FACILITY	39,130	68,482	93,243	75,405	71,233	61,707	57,432	100,932	64,345	75,499	66,639	84,573	858,618
22	RENEWABLE ENERGY SAVER	2,067	0	2,311	0	(1,297)	650	98	(3,827)	0	(2,067)	0	381	(1,684)
23	NEIGHBORHOOD ENERGY SAVER	36,279	50,212	104,638	99,641	86,743	125,076	201,027	40,999	29,434	158,890	134,888	215,241	1,283,067
24	CONSERVATION PROGRAM ADMIN	123,717	636,364	139,675	274,173	401,641	382,652	197,620	418,034	393,545	266,488	345,720	11,533	3,591,161
25	TOTAL ALL PROGRAMS	6,933,053	9,775,915	10,038,340	7,581,953	8,290,574	9,026,135	7,863,757	9,562,633	9,350,314	8,747,004	9,447,890	18,417,888	115,035,455
26														
27	LESS: BASE RATE RECOVERY	0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29	NET RECOVERABLE (CT-3,PAGE 2)	6,933,053	9,775,915	10,038,340	7,581,953	8,290,574	9,026,135	7,863,757	9,562,633	9,350,314	8,747,004	9,447,890	18,417,888	115,035,455

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

DUKE ENERGY FLORIDA  
 ENERGY CONSERVATION ADJUSTMENT  
 CALCULATION OF TRUE-UP  
 FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE NO.	LINE NO.		January	February	March	April	May	June	July	August	September	October	November	December	Total for The Period
1	1	Other Conservation Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2	CONSERVATION CLAUSE REVENUES	7,082,335	7,136,434	7,145,964	7,315,885	8,010,557	8,824,980	9,495,382	9,237,956	9,800,832	9,056,317	8,001,632	7,786,411	98,894,684
3	3	TOTAL REVENUES	7,082,335	7,136,434	7,145,964	7,315,885	8,010,557	8,824,980	9,495,382	9,237,956	9,800,832	9,056,317	8,001,632	7,786,411	98,894,684
4	4	PRIOR PERIOD TRUE-UP OVER/(UNDER)	(17,511,145)	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	17,511,145
5	5	CONSERVATION REVENUES APPLICABLE TO PERIOD	8,541,597	8,595,696	8,605,226	8,775,147	9,469,819	10,284,242	10,954,644	10,697,218	11,260,095	10,515,579	9,460,894	9,245,673	116,405,829
6	6	CONSERVATION EXPENSES (CT-3,PAGE 1, LINE 37)	6,933,053	9,775,915	10,038,340	7,581,953	8,290,574	9,026,135	7,863,757	9,562,633	9,350,314	8,747,004	9,447,890	18,417,888	115,035,455
7	7	TRUE-UP THIS PERIOD (O)/U	(1,608,544)	1,180,219	1,433,114	(1,193,195)	(1,179,245)	(1,258,107)	(3,090,887)	(1,134,585)	(1,909,781)	(1,768,575)	(13,004)	9,172,215	(1,370,374)
8	8	CURRENT PERIOD INTEREST	(1,026)	(1,294)	(1,018)	(800)	(733)	(622)	(559)	(589)	(592)	(554)	(584)	(335)	(8,706)
9	9	ADJUSTMENTS PER AUDIT	0	0	0	0	0	0	0	0	0	0	0	0	0
10	10	TRUE-UP & INTEREST PROVISIONS BEGINNING OF PERIOD (O)/U	(17,511,145)	(17,661,453)	(15,023,266)	(12,131,908)	(11,866,641)	(11,587,356)	(11,386,823)	(13,019,007)	(12,694,919)	(13,146,029)	(13,455,896)	(12,010,222)	(17,511,145)
11	11	PRIOR TRUE-UP REFUNDED/ (COLLECTED)	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	1,459,262	17,511,145
12	12	END OF PERIOD NET TRUE-UP	(17,661,453)	(15,023,266)	(12,131,908)	(11,866,641)	(11,587,356)	(11,386,823)	(13,019,007)	(12,694,919)	(13,146,029)	(13,455,896)	(12,010,222)	(1,379,080)	(1,379,080)

\*\* CERTAIN SCHEDULES MAY NOT FOOT/CROSSFOOT DUE TO ROUNDING OF DECIMALS IN FILE.

DUKE ENERGY FLORIDA

CALCULATION OF INTEREST PROVISION  
 FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	January	February	March	April	May	June	July	August	September	October	November	December	Total for The Period
1 BEGINNING TRUE-UP AMOUNT (CT-3,PAGE 2, LINE 9 & 10)	(17,511,145)	(17,661,453)	(15,023,266)	(12,131,908)	(11,866,641)	(11,587,356)	(11,386,823)	(13,019,007)	(12,694,919)	(13,146,029)	(13,455,896)	(12,010,222)	
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(17,660,427)	(15,021,972)	(12,130,890)	(11,865,841)	(11,586,623)	(11,386,201)	(13,018,448)	(12,694,330)	(13,145,437)	(13,455,342)	(12,009,638)	(1,378,745)	
3 TOTAL BEGINNING & ENDING TRUE-UP	(35,171,572)	(32,683,425)	(27,154,156)	(23,997,749)	(23,453,264)	(22,973,557)	(24,405,271)	(25,713,337)	(25,840,356)	(26,601,371)	(25,465,534)	(13,388,967)	
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(17,585,786)	(16,341,712)	(13,577,078)	(11,998,874)	(11,726,632)	(11,486,779)	(12,202,636)	(12,856,668)	(12,920,178)	(13,300,686)	(12,732,767)	(6,694,483)	
5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH	0.05%	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.06%	0.05%	0.05%	0.06%	
6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.06%	0.05%	0.05%	0.06%	0.06%	
7 TOTAL (LINE 5 AND LINE 6)	0.14%	0.19%	0.18%	0.16%	0.15%	0.13%	0.11%	0.11%	0.11%	0.10%	0.11%	0.12%	
8 AVERAGE INTEREST RATE (50% OF LINE 7)	0.07%	0.10%	0.09%	0.08%	0.08%	0.07%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%	
9 INTEREST PROVISION (LINE 4 * LINE 8) / 12	(1,026)	(1,294)	(1,018)	(800)	(733)	(622)	(559)	(589)	(592)	(554)	(584)	(335)	(8,706)

\*\* CERTAIN SCHEDULES MAY NOT FOOT/CROSSFOOT DUE TO ROUNDING OF DECIMALS IN FILE.



DUKE ENERGY FLORIDA  
CONSERVATION ACCOUNT NUMBERS  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE	ACCOUNT	SUB	PROGRAM TITLE
1	9080100	20015937	BETTER BUSINESS
1	9090100	20015937	BETTER BUSINESS advertising
1	4044000	20015937	BETTER BUSINESS equipment depreciation
2	9080100	20015933	RESIDENTIAL NEW CONSTRUCTION
2	9090100	20015933	RESIDENTIAL NEW CONSTRUCTION advertising
3	9080100	20015934	HOME ENERGY IMPROVEMENT
3	9090100	20015934	HOME ENERGY IMPROVEMENT advertising
3	4044000	20015934	HOME ENERGY IMPROVEMENT equipment depreciation
4	9080100	20015938	COMM / IND NEW CONSTRUCTION
4	9090100	20015938	COMM / IND NEW CONSTRUCTION advertising
5	9080100	20015932	HOME ENERGY CHECK
5	9090100	20015932	HOME ENERGY CHECK advertising
5	4044000	20015932	HOME ENERGY CHECK equipment depreciation
6	9080100	20021329	LOW INCOME WEATHERIZATION ASST
6	9090100	20021329	LOW INCOME WEATHERIZATION ASST advertising
7	9080100	20060744	RENEWABLE ENERGY SAVER
8	9080100	20060745	NEIGHBORHOOD ENERGY SAVER
8	9090100	20060745	NEIGHBORHOOD ENERGY SAVER advertising
9	9080100	20015936	BUSINESS ENERGY CHECK
9	9090100	20015936	BUSINESS ENERGY CHECK advertising
9	4044000	20015936	BUSINESS ENERGY CHECK equipment depreciation
9	9080100	20089859	Business Energy Check - DSM Bus Energy Check
10	9080100	20025062	QUALIFYING FACILITY
10	9080100	20103719	QUALIFYING FACILITY - COGEN contract maintenance
11	9080100	20015940	INNOVATION INCENTIVE
12	9080100	20015939	TECHNOLOGY DEVELOPMENT
12	9080100	20101457	TECHNOLOGY DEVELOPMENT Energy Efficiency Research
12	4044000	20015939	TECHNOLOGY DEVELOPMENT equipment depreciation
13	9080100	20021332	STANDBY GENERATION
13	9090100	20021332	STANDBY GENERATION advertising
13	4044000	20021332	STANDBY GENERATION equipment depreciation
14	9080100	20015941	INTERRUPTIBLE SERVICE
14	4044000	20015941	INTERRUPTIBLE SERVICE equipment depreciation
15	9080100	20015942	CURTAILABLE SERVICE

DUKE ENERGY FLORIDA  
CONSERVATION ACCOUNT NUMBERS  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013

LINE	ACCOUNT	SUB	PROGRAM TITLE
16	9080100	20015943	ENERGY MANAGEMENT-RESIDENTIAL
16	9080120	20015943	ENERGY MANAGEMENT-RESIDENTIAL amortization of load mgmt switches
16	9090100	20015943	ENERGY MANAGEMENT-RESIDENTIAL advertising
16	4044000	20015943	ENERGY MANAGEMENT-RESIDENTIAL equipment depreciation
16	9080100	20078837	Other accounts included with Energy Management - Residential (SG DLC Switch Uplift)
16	9090100	20078837	Other accounts included with Energy Management - Residential (SG DLC Switch Uplift)
16	9080100	20078851	Other accounts included with Energy Management - Residential (PEF NAN-AMI)
16	9080100	20078944	Other accounts included with Energy Management - Residential (PEF ODS)
16	9080100	20078945	Other accounts included with Energy Management - Residential (NAN Telecom)
16	9080100	20079302	Other accounts included with Energy Management - Residential (NAN APP DEV)
16	9080100	20088588	Other accounts included with Energy Management - Residential (PEF LMS)
16	9080100	20091753	Other accounts included with Energy Management - Residential (PEF Pole Make Ready)
16	9080100	20091844	Other accounts included with Energy Management - Residential (NAN Telecom S1)
16	9080100	20091880	Other accounts included with Energy Management - Residential (NAN Telecom S2)
16	9080100	20091883	Other accounts included with Energy Management - Residential (NAN Telecom S3)
16	9080100	20091884	Other accounts included with Energy Management - Residential (NAN Telecom S4)
16	9080100	20091885	Other accounts included with Energy Management - Residential (NAN Telecom S5)
16	9080100	20091886	Other accounts included with Energy Management - Residential (NAN Telecom S6)
16	9080100	20091887	Other accounts included with Energy Management - Residential (NAN Telecom S7)
16	9080100	20091888	Other accounts included with Energy Management - Residential (NAN Telecom S8)
16	9080100	20092701	Other accounts included with Energy Management - Residential (PEF LLC Telecom)
16	9080100	20101507	Other accounts included with Energy Management - Residential (Switch installation)
17	9080100	20015944	ENERGY MANAGEMENT-COMMERCIAL
18	9080100	20015935	CONSERVATION PROGRAM ADMIN
18	9090100	20015935	CONSERVATION PROGRAM ADMIN advertising
18	4044000	20015935	CONSERVATION PROGRAM ADMIN equipment depreciation
18	9080100	20081545	Other accounts included with Conservation Program Admin (ECCR Maintenance)
18	9080100	20085093	Other accounts included with Conservation Program Admin (ECCR Planning)
18	9080100	20093633	Other accounts included with Conservation Program Admin (DSM Bldg codes)
18	9080100	20095796	Other accounts included with Conservation Program Admin (St. Pete office Tower Build Out)
19	9080100	20084920	Solar Water Heating w/EM
19	9090100	20084920	Solar Water Heating w/EM advertising
20	9080100	20084922	Research & Demonstration
21	9080100	20084921	Solar Water Heat Low Income Res Cust
21	9090100	20084921	Solar Water Heat Low Income Res Cust advertising
22	9080100	20084917	Photovoltaic for Schools Pilot
22	9090100	20084917	Photovoltaic for Schools Pilot advertising
23	9080100	20084918	Residential Solar Photovoltaic
23	9090100	20084918	Residential Solar Photovoltaic advertising
23	9080100	20101517	Residential Solar Photovoltaic - CSS Input
24	9080100	20084919	Commercial Solar Photovoltaic
24	9090100	20084919	Commercial Solar Photovoltaic advertising

DUKE ENERGY FLORIDA

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	BEGINNING BALANCE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b>1 ENERGY CONSERVATION ADMIN</b>														
2 INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4 DEPRECIATION BASE		33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	
5														
6 DEPRECIATION EXPENSE		563	563	563	563	563	563	563	563	563	563	563	563	6,756
7														
8 CUMM. NET INVEST	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760	33,760
9 LESS: ACC. NET DEPR	18,012	18,575	19,138	19,701	20,264	20,827	21,390	21,953	22,516	23,079	23,642	24,205	24,768	24,768
10 NET INVESTMENT	15,748	15,185	14,622	14,059	13,496	12,933	12,370	11,807	11,244	10,681	10,118	9,555	8,992	8,992
11 AVERAGE INVESTMENT		15,466	14,903	14,340	13,777	13,214	12,651	12,088	11,525	10,962	10,399	9,836	9,273	
12 RETURN ON AVG INVEST		94	90	86	83	80	77	73	70	67	62	59	56	897
13														
14 RETURN REQUIREMENTS		133	127	122	118	113	109	104	100	96	89	85	80	1,276
15														
16 PROGRAM TOTAL		696	690	685	681	676	672	667	663	659	652	648	643	8,032
17														
<b>18 INTERRUPTIBLE SERVICE</b>														
19 INVESTMENTS		0	0	165	0	0	0	0	0	0	0	0	0	165
20 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
21 DEPRECIATION BASE		152,746	152,746	152,829	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912	
22														
23 DEPRECIATION EXPENSE		2,546	2,546	2,547	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	30,580
24														
25 CUMM. NET INVEST	152,746	152,746	152,746	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912	152,912
26 LESS: ACC. NET DEPR	85,087	87,633	90,179	92,726	95,275	97,824	100,373	102,922	105,471	108,020	110,569	113,118	115,667	115,667
27 NET INVESTMENT	67,659	65,113	62,567	60,186	57,637	55,088	52,539	49,990	47,441	44,892	42,343	39,794	37,245	37,245
28 AVERAGE INVESTMENT		66,386	63,840	61,377	58,911	56,362	53,813	51,264	48,715	46,166	43,617	41,068	38,519	
29 RETURN ON AVG INVEST		401	386	371	356	341	325	310	294	279	264	248	232	3,807
30														
31 RETURN REQUIREMENTS		567	546	525	504	482	460	444	421	400	378	355	332	5,414
32														
33 PROGRAM TOTAL		3,113	3,092	3,072	3,053	3,031	3,009	2,993	2,970	2,949	2,927	2,904	2,881	35,994
34														
<b>35 BUSINESS ENERGY CHECK</b>														
36 INVESTMENTS		0	0	0	69,415	0	0	0	0	0	0	0	0	69,415
37 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
38 DEPRECIATION BASE		3,085	3,085	3,085	37,792	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	
39														
40 DEPRECIATION EXPENSE		51	51	51	630	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	10,447
41														
42 CUMM. NET INVEST	3,085	3,085	3,085	3,085	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499
43 LESS: ACC. NET DEPR	1,251	1,302	1,353	1,404	2,034	3,242	4,450	5,658	6,866	8,074	9,282	10,490	11,698	11,698
44 NET INVESTMENT	1,834	1,783	1,732	1,681	70,466	69,258	68,050	66,842	65,634	64,426	63,218	62,010	60,801	60,801
44 AVERAGE INVESTMENT		1,808	1,757	1,706	36,073	69,862	68,654	67,446	66,238	65,030	63,822	62,614	61,406	
45 RETURN ON AVG INVEST		11	11	10	218	422	415	407	400	393	386	378	371	3,422
46														
47 RETURN REQUIREMENTS		15	15	14	308	597	587	583	573	563	553	542	532	4,882
48														
49 PROGRAM TOTAL		66	66	65	938	1,805	1,795	1,791	1,781	1,771	1,761	1,750	1,740	15,329

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 .006567 (7.88% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 090079-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

DUKE ENERGY FLORIDA

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	BEGINNING BALANCE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b>1 HOME ENERGY CHECK</b>														
2 INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4 DEPRECIATION BASE		0	0	0	0	0	0	0	0	0	0	0	0	0
5														
6 DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8 CUMM. NET INVEST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 NET INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 AVERAGE INVESTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0
12 RETURN ON AVG INVEST		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
14 RETURN REQUIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16 PROGRAM TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
17														
<b>18 HOME ENERGY IMPROVEMENT</b>														
19 INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
20 RETIREMENTS		0	0	0	4,470	0	5,957	0	0	0	0	0	0	10,427
21 DEPRECIATION BASE		64,052	64,052	64,052	61,817	59,582	56,603	53,624	53,624	53,624	53,624	53,624	53,624	
22														
23 DEPRECIATION EXPENSE		1,068	1,068	1,068	1,030	993	943	894	894	894	894	894	894	11,534
24														
25 CUMM. NET INVEST	64,052	64,052	64,052	64,052	59,582	59,582	53,624	53,624	53,624	53,624	53,624	53,624	53,624	53,624
26 LESS: ACC. NET DEPR	44,838	45,906	46,974	48,042	44,602	45,595	40,581	41,475	42,369	43,263	44,157	45,051	45,945	45,945
27 NET INVESTMENT	19,214	18,146	17,078	16,010	14,980	13,987	13,044	12,150	11,256	10,362	9,468	8,574	7,680	7,680
28 AVERAGE INVESTMENT		18,680	17,612	16,544	15,495	14,483	13,515	12,597	11,703	10,809	9,915	9,021	8,127	
29 RETURN ON AVG INVEST		113	106	100	94	88	82	76	71	65	60	55	49	959
30														
31 RETURN REQUIREMENTS		160	150	141	133	124	116	109	102	93	86	79	70	1,363
32														
33 PROGRAM TOTAL		1,228	1,218	1,209	1,163	1,117	1,059	1,003	996	987	980	973	964	12,897
34														
<b>35 LOAD MANAGEMENT SWITCHES</b>														
36 INVESTMENTS		45,307	27,438	28,990	22,550	28,922	23,246	12,183	17,719	39,975	31,979	20,040	14,694	313,043
37 RETIREMENTS		436,226	544,247	353,526	658,092	535,886	745,327	384,144	484,788	403,475	537,018	427,214	437,276	5,947,217
38 CWIP		274,101	408,173	425,498	531,848	445,033	637,401	1,061,749	611,491	386,087	663,106	490,039	(4,247,802)	
39 DEPRECIATION BASE		17,536,829	17,082,965	16,662,292	16,182,254	15,611,002	14,996,480	14,449,459	14,029,944	13,614,660	13,180,391	12,724,284	12,309,406	
40														
41 AMORTIZATION EXPENSE		292,281	284,717	277,705	269,705	260,184	249,942	240,825	233,833	226,911	219,674	212,072	205,157	2,973,006
42														
43 CUMM. NET INVEST	17,732,289	17,341,369	16,824,560	16,500,025	15,864,483	15,357,520	14,635,439	14,263,479	13,796,410	13,432,910	12,927,871	12,520,697	12,098,115	12,098,115
44 LESS: ACC. NET DEPR	11,234,395	11,090,450	10,830,920	10,755,099	10,366,712	10,091,010	9,595,626	9,452,307	9,201,352	9,024,789	8,707,445	8,492,303	8,260,184	8,260,184
45 CUMM. CWIP	6,660,184	6,934,285	7,342,458	7,767,956	8,299,803	8,744,836	9,382,237	10,443,987	11,055,478	11,441,564	12,104,670	12,594,709	8,346,907	8,346,907
46 NET INVESTMENT	13,158,078	13,185,204	13,336,098	13,512,882	13,797,575	14,011,346	14,422,051	15,255,158	15,650,535	15,849,686	16,325,097	16,623,104	12,184,838	12,184,838
47 AVERAGE INVESTMENT		13,171,641	13,260,651	13,424,490	13,655,228	13,904,460	14,216,699	14,838,605	15,452,847	15,750,110	16,087,391	16,474,100	14,403,971	
48 RETURN ON AVG INVEST		79,579	80,117	81,107	82,501	84,006	85,893	89,650	93,361	95,157	97,195	99,532	87,024	1,055,122
49														
50 RETURN REQUIREMENTS		112,597	113,359	114,760	116,732	118,861	121,531	128,478	133,796	136,370	139,291	142,640	124,715	1,503,130
51														
52 PROGRAM TOTAL		404,878	398,076	392,465	386,437	379,045	371,473	369,303	367,629	363,281	358,965	354,712	329,872	4,476,136

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 .006567 (7.88% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 090079-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

DUKE ENERGY FLORIDA

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	BEGINNING BALANCE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b>1 TECHNOLOGY DEVELOPMENT</b>														
2 INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
3 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4 DEPRECIATION BASE		13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	
5														
6 DEPRECIATION EXPENSE		221	221	221	221	221	221	221	221	221	221	221	221	2,652
7														
8 CUMM. NET INVEST	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247
9 LESS: ACC. NET DEPR	7,544	7,765	7,986	8,207	8,428	8,649	8,870	9,091	9,312	9,533	9,754	9,975	10,196	10,196
10 NET INVESTMENT	5,703	5,482	5,261	5,040	4,819	4,598	4,377	4,156	3,935	3,714	3,493	3,272	3,051	3,051
11 AVERAGE INVESTMENT		5,593	5,372	5,151	4,930	4,709	4,488	4,267	4,046	3,825	3,604	3,383	3,162	
12 RETURN ON AVG INVEST		33	32	32	30	29	27	26	25	23	22	20	19	318
13														
14 RETURN REQUIREMENTS		47	45	45	43	41	38	37	36	33	31	29	27	452
15														
16 PROGRAM TOTAL		268	266	266	264	262	259	258	257	254	252	250	248	3,104
17														
<b>18 STANDBY GENERATION</b>														
19 INVESTMENTS		0	0	43,836	0	0	0	0	0	0	0	0	0	43,836
20 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
21 DEPRECIATION BASE		392,399	392,399	414,317	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235	
22														
23 DEPRECIATION EXPENSE		6,540	6,540	6,905	7,271	7,271	7,271	7,271	7,271	7,271	7,271	7,271	7,271	85,424
24														
25 CUMM. NET INVEST	392,399	392,399	392,399	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235	436,235
26 LESS: ACC. NET DEPR	159,888	166,428	172,968	179,873	187,144	194,415	201,686	208,957	216,228	223,499	230,770	238,041	245,312	245,312
27 NET INVESTMENT	232,511	225,971	219,431	256,362	249,091	241,820	234,549	227,278	220,007	212,736	205,465	198,194	190,923	190,923
28 AVERAGE INVESTMENT		229,241	222,701	237,896	252,726	245,455	238,184	230,913	223,642	216,371	209,100	201,829	194,558	
29 RETURN ON AVG INVEST		1,385	1,346	1,438	1,527	1,483	1,439	1,395	1,351	1,308	1,263	1,219	1,176	16,330
30														
31 RETURN REQUIREMENTS		1,960	1,904	2,035	2,161	2,098	2,036	1,999	1,936	1,874	1,810	1,747	1,685	23,245
32														
33 PROGRAM TOTAL		8,500	8,444	8,940	9,432	9,369	9,307	9,270	9,207	9,145	9,081	9,018	8,956	108,669
34														
<b>35 BETTER BUSINESS</b>														
36 INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
37 RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
38 DEPRECIATION BASE		51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	
39														
40 DEPRECIATION EXPENSE		864	864	864	864	864	864	864	864	864	864	864	864	10,368
41														
42 CUMM. NET INVEST	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855
43 LESS: ACC. NET DEPR	25,481	26,345	27,209	28,073	28,937	29,801	30,665	31,529	32,393	33,257	34,121	34,985	35,849	35,849
44 NET INVESTMENT	26,374	25,510	24,646	23,782	22,918	22,054	21,190	20,326	19,462	18,598	17,734	16,870	16,006	16,006
45 AVERAGE INVESTMENT		25,942	25,078	24,214	23,350	22,486	21,622	20,758	19,894	19,030	18,166	17,302	16,438	
46 RETURN ON AVG INVEST		157	151	147	141	136	130	125	120	115	110	104	99	1,535
47														
48 RETURN REQUIREMENTS		222	214	208	199	193	184	179	172	165	158	149	142	2,185
49														
50 PROGRAM TOTAL		1,086	1,078	1,072	1,063	1,057	1,048	1,043	1,036	1,029	1,022	1,013	1,006	12,553

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 .006567 (7.88% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 090079-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

DUKE ENERGY FLORIDA

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	BEGINNING BALANCE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
<b>1 RESIDENTIAL ENERGY MANAGEMENT - SUMMARY (Itemized below) (D)</b>														
2	INVESTMENTS	1,252,546	1,452,972	788,564	2,428,165	3,547,617	1,009,819	2,592,941	2,157,900	576,008	5,878,759	2,482,623	(485,108)	23,682,806
3	RETIREMENTS	264,539	0	0	56,269	0	0	213,298	0	0	0	0	0	534,106
4	CWIP	1,121,079	1,040,863	929,292	1,117,250	1,765,392	1,066,443	21,189	510,295	954,326	344,217	342,884	(4,780,886)	4,432,343
5	DEPRECIATION BASE	12,566,620	13,787,110	14,907,879	16,488,109	19,447,864	21,726,582	23,421,313	25,690,085	27,057,038	30,284,422	34,465,113	35,463,870	
6														
7	DEPRECIATION EXPENSE	72,599	77,113	82,876	90,529	104,591	116,937	125,138	146,887	164,968	167,101	260,812	290,346	1,699,897
8														
9	CUMM. NET INVEST	12,072,617	13,060,624	14,513,597	15,302,161	17,674,056	21,221,673	22,231,492	24,611,135	26,769,035	27,345,043	33,223,802	35,706,425	35,221,317
10	LESS: ACC. NET DEPR	831,843	639,903	717,016	799,892	834,152	938,743	1,055,680	967,520	1,114,407	1,279,375	1,446,476	1,707,288	1,997,635
11	CWIP	13,521,115	14,617,869	15,658,732	16,588,024	17,677,645	19,373,189	20,439,632	19,315,629	18,642,950	19,597,276	14,504,700	12,589,458	7,808,573
12	NET INVESTMENT	24,761,888	27,038,590	29,455,312	31,090,292	34,517,549	39,656,118	41,615,443	42,959,243	44,297,578	45,662,944	46,282,025	46,588,594	41,032,255
13	AVERAGE INVESTMENT	25,900,239	28,246,951	30,272,802	32,803,920	37,086,833	40,635,781	42,287,343	43,628,410	44,980,261	45,972,484	46,435,310	43,810,425	
14	RETURN ON AVG INVEST	156,482	170,660	182,900	198,192	224,068	245,509	255,488	263,589	271,758	277,753	280,548	264,690	2,791,637
15														
16	RETURN REQUIREMENTS	221,409	241,471	258,787	280,424	317,037	347,375	366,142	377,750	389,458	398,050	402,054	379,329	3,979,286
17														
18	PROGRAM TOTAL	294,008	318,584	341,663	370,953	421,628	464,312	491,280	524,637	554,426	565,151	662,866	669,675	5,679,183
19														
<b>20 RESIDENTIAL ENERGY MANAGEMENT - SMARTGRID HARDWARE FOR ODS, LMS, APPDEV, &amp; TELECOM (D)</b>														
21	INVESTMENTS	33,122	3,684	2,695	29,815	173,087	5,203	2,261,149	1,191,203	55,652	(73,844)	2,299,022	380,458	6,361,245
22	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CWIP	611,685	657,090	482,920	518,562	927,129	570,050	(521,132)	404,811	544,201	(1,065,743)	245,103	(2,492,477)	882,199
24	DEPRECIATION BASE	16,561	34,964	38,154	54,409	155,859	245,004	1,378,180	3,104,356	3,727,783	3,718,687	4,831,276	6,171,016	
25														
26	DEPRECIATION EXPENSE	0	80	87	92	263	1,716	8,370	28,667	43,049	42,853	42,127	72,038	239,342
27														
28	CUMM. NET INVEST	0	33,122	36,806	39,501	69,316	242,403	247,606	2,508,754	3,699,958	3,755,609	3,681,765	5,980,787	6,361,245
29	LESS: ACC. NET DEPR	0	0	80	167	259	522	2,238	10,608	39,275	82,324	125,177	167,304	239,342
30	CWIP	9,604,322	10,191,682	10,848,772	11,331,693	11,822,626	12,679,907	13,249,957	11,583,633	10,805,471	11,349,673	10,283,929	8,270,907	5,778,429
31	NET INVESTMENT	9,604,322	10,224,804	10,885,498	11,371,026	11,891,688	12,921,788	13,495,324	14,081,780	14,466,154	15,022,958	13,840,517	14,084,390	11,900,333
32	AVERAGE INVESTMENT	9,914,563	10,555,151	11,128,262	11,631,355	12,406,735	13,208,556	13,788,552	14,273,967	14,744,556	14,431,738	13,962,454	12,992,361	
33	RETURN ON AVG INVEST	59,901	63,771	67,234	70,273	74,958	79,803	83,307	86,239	89,082	87,193	84,357	78,496	924,614
34														
35	RETURN REQUIREMENTS	84,755	90,231	95,130	99,430	106,059	112,914	119,388	123,589	127,664	124,957	120,892	112,493	1,317,502
36														
37	PROGRAM TOTAL	84,755	90,311	95,217	99,522	106,322	114,630	127,758	152,256	170,713	167,810	163,019	184,531	1,556,844
38														
<b>39 RESIDENTIAL ENERGY MANAGEMENT - SMARTGRID SOFTWARE FOR ODS, LMS, APPDEV (D)</b>														
40	INVESTMENTS	0	0	0	0	0	0	0	0	0	5,536,646	114,113	111,789	5,762,548
41	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
42	CWIP	509,394	383,773	446,371	598,688	838,263	496,393	542,320	105,484	410,125	1,409,961	97,781	(2,288,408)	3,550,144
43	DEPRECIATION BASE	0	0	0	0	0	0	0	0	0	2,768,323	5,593,702	5,706,653	
44														
45	DEPRECIATION EXPENSE	5 yr Property	0	0	0	0	0	0	0	0	0	93,229	95,111	188,340
46														
47	CUMM. NET INVEST	0	0	0	0	0	0	0	0	0	5,536,646	5,650,759	5,762,548	5,762,548
48	LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0	0	0	93,229	188,340	188,340
49	CWIP	3,916,793	4,426,187	4,809,960	5,256,331	5,855,019	6,693,282	7,189,675	7,731,995	7,837,479	8,247,604	4,220,771	4,318,551	2,030,143
50	NET INVESTMENT	3,916,793	4,426,187	4,809,960	5,256,331	5,855,019	6,693,282	7,189,675	7,731,995	7,837,479	8,247,604	9,757,416	9,876,081	7,604,351.01
51	AVERAGE INVESTMENT	4,171,490	4,618,073	5,033,145	5,555,675	6,274,150	6,941,478	7,460,835	7,784,737	8,042,541	9,002,510	9,816,749	8,740,216	
52	RETURN ON AVG INVEST	25,203	27,901	30,409	33,566	37,907	41,938	45,076	47,033	48,591	54,391	59,309	52,806	504,130
53														
54	RETURN REQUIREMENTS	35,660	39,478	43,026	47,493	53,635	59,339	64,599	67,403	69,636	77,948	84,996	75,677	718,890
55														
56	PROGRAM TOTAL	35,660	39,478	43,026	47,493	53,635	59,339	64,599	67,403	69,636	77,948	178,225	170,788	907,230

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 .006567 (7.88% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 090079-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

DUKE ENERGY FLORIDA

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2013 - DECEMBER 2013

LINE NO.	BEGINNING BALANCE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	
1	<b>RESIDENTIAL ENERGY MANAGEMENT - SMARTGRID AMI METERS (D)</b>														
2	INVESTMENTS	1,219,424	1,449,289	752,344	2,398,350	3,374,530	1,004,616	331,792	966,697	520,356	415,958	69,487	(977,354)	11,525,488	
3	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	DEPRECIATION BASE	11,680,855	13,015,211	14,116,028	15,691,375	18,577,814	20,767,387	21,435,591	22,084,836	22,828,362	23,296,519	23,539,242	23,085,308		
6	Dep Rate	5.970%													
7	DEPRECIATION EXPENSE	58,112	64,751	70,227	78,065	92,425	103,318	106,642	109,872	113,571	115,900	117,108	114,849	1,144,840	
8															
9	CUMM. NET INVEST	11,071,143	12,290,567	13,739,856	14,492,200	16,890,549	20,265,079	21,269,695	21,601,487	22,568,184	23,088,540	23,504,498	23,573,985	22,596,631	22,596,631
10	LESS: ACC. NET DEPR	27,539	85,651	150,402	220,629	298,694	391,119	494,437	601,079	710,951	824,522	940,422	1,057,530	1,172,379	1,172,379
11	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	NET INVESTMENT	11,043,604	12,204,916	13,589,454	14,271,571	16,591,855	19,873,960	20,775,258	21,000,408	21,857,233	22,264,018	22,564,076	22,516,455	21,424,252	21,424,252
13	AVERAGE INVESTMENT		11,624,260	12,897,185	13,930,512	15,431,713	18,232,908	20,324,609	20,887,833	21,428,821	22,060,626	22,414,047	22,540,266	21,970,354	
14	RETURN ON AVG INVEST		70,231	77,921	84,164	93,234	110,157	122,795	126,198	129,466	133,284	135,419	136,182	132,738	1,351,789
15															
16	RETURN REQUIREMENTS		99,371	110,252	119,085	131,918	155,863	173,745	180,855	185,538	191,010	194,070	195,163	190,228	1,927,098
17															
18	PROGRAM TOTAL		157,483	175,003	189,312	209,983	248,288	277,063	287,497	295,410	304,581	309,970	312,271	305,077	3,071,938
19															
20	<b>RESIDENTIAL ENERGY MANAGEMENT - NON-SMARTGRID RESIDENTIAL PROJECTS (D)</b>														
21	INVESTMENTS	0	0	33,525	0	0	0	0	0	0	0	0	0	33,525	
22	RETIREMENTS	264,539	0	0	56,269	0	0	213,298	0	0	0	0	0	534,106	
23	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	DEPRECIATION BASE	869,204	736,935	753,697	742,325	714,191	714,191	607,542	500,893	500,893	500,893	500,893	500,893		
25															
26	DEPRECIATION EXPENSE	14,487	12,282	12,562	12,372	11,903	11,903	10,126	8,348	8,348	8,348	8,348	8,348	127,375	
27															
28	CUMM. NET INVEST	1,001,474	736,935	736,935	770,460	714,191	714,191	714,191	500,893	500,893	500,893	500,893	500,893	500,893	
29	LESS: ACC. NET DEPR	804,304	554,252	566,534	579,096	535,199	547,102	559,005	355,833	364,181	372,529	380,877	389,225	397,574	
30	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	NET INVESTMENT	197,169	182,682	170,400	191,363	178,991	167,088	155,185	145,059	136,711	128,363	120,015	111,667	103,319	
32	AVERAGE INVESTMENT		189,926	176,541	180,882	185,177	173,040	161,137	150,122	140,885	132,537	124,189	115,841	107,493	
33	RETURN ON AVG INVEST		1,147	1,067	1,093	1,119	1,046	973	907	851	801	750	700	650	11,104
34															
35	RETURN REQUIREMENTS		1,623	1,510	1,546	1,583	1,480	1,377	1,300	1,220	1,148	1,075	1,003	931	15,796
36															
37	PROGRAM TOTAL		16,110	13,792	14,108	13,955	13,383	13,280	11,426	9,568	9,496	9,423	9,351	9,279	143,171
38															
39															
40	INVESTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	
41	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	
42	CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
43	DEPRECIATION BASE		0	0	0	0	0	0	0	0	0	0	0	0	
44															
45	DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	
46															
47	CUMM. NET INVEST	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
50	NET INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	AVERAGE INVESTMENT		0	0	0	0	0	0	0	0	0	0	0	0	
52	RETURN ON AVG INVEST		0	0	0	0	0	0	0	0	0	0	0	0	
53															
54	RETURN REQUIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	
55															
56	PROGRAM TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006567 (7.88% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 090079-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.



**INPUT RANGE FOR MONTHLY ESTIMATED ECCR TRUE-UP**

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Wall Street Journal 30 Day Dealer Commercial Paper Rate	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.06%	0.05%	0.05%	0.06%	0.06%	
Revenues - CURST066 Report	7,084,312	7,139,340	7,148,931	7,318,534	8,013,578	8,828,308	9,498,479	9,241,616	9,804,656	9,059,941	8,004,410	7,790,704	98,932,808
Revenue Taxes	1,977	2,906	2,967	2,649	3,021	3,328	3,097	3,660	3,824	3,624	2,778	4,293	38,124
Conservation Revenues Net of Taxes	7,082,335	7,136,434	7,145,964	7,315,885	8,010,557	8,824,980	9,495,382	9,237,956	9,800,832	9,056,317	8,001,632	7,786,411	98,894,684
Load Management Credits - Business Object Report	4,249,397	4,252,296	4,249,623	3,766,112	3,949,553	4,294,233	4,305,506	4,300,508	4,284,592	3,888,289	4,900,237	4,317,573	50,757,919
Load Management Switch Purchases (1823310)	45,307	27,438	28,990	22,550	28,922	23,246	12,183	17,719	39,975	31,979	20,040	14,694	313,043
Load Management Uplift Purchase (1823310)	274,101	408,173	425,498	531,848	445,033	637,401	1,061,749	611,491	386,087	663,106	490,039	(4,247,802)	1,686,723
Load Management Smart Grid Projects CWIP & Inservice	2,349,300	2,493,836	1,684,331	3,517,785	5,243,161	2,076,262	1,468,938	1,485,222	1,530,334	786,183	567,381	(5,265,995)	17,936,737
Total Expenses Oracle Query on 9080100 and 9090100	6,219,210	9,044,401	9,288,903	6,807,969	7,472,584	8,173,201	6,986,149	8,653,457	8,415,813	7,806,213	8,413,756	17,401,902	104,683,558
Depreciation & Return Expense all Programs	713,843	731,514	749,437	773,984	817,990	852,934	877,608	909,176	934,501	940,791	1,034,134	1,015,986	10,351,898
Interest Rate Prior Year End	0.05%												
Prior Year End True Up (Over/Under Recovery)	(17,511,145)												
Regulatory Tax Assessment (See Note A)	0.0279%	0.0407%	0.0415%	0.0362%	0.0377%	0.0377%	0.0326%	0.0396%	0.0390%	0.0400%	0.0347%	0.0551%	

(A) Regulatory Assessment Fee is now reduced by percentage of LM Credits to total program costs monthly per Order No PSC 95-0398-FOF-EG.  
 Fee is assessed on only excess of expenses over LM Credits (Calculation is (1 minus (load management credits divided by total expenses))\*0.00072



## Program Description and Progress

**Program Title:** Home Energy Check

**Program Description:** The Home Energy Check program is a comprehensive residential energy evaluation (audit) program. The program provides Duke Energy Florida, Inc.'s (DEF) residential customers with an analysis of energy consumption and recommendations on energy efficiency improvements. It acts as a motivational tool to identify, evaluate, and inform consumers on cost effective energy saving measures. It serves as the foundation of the residential Home Energy Improvement program and is a program requirement for participation. There are seven types of the energy audit: the free walk-thru, the paid walk-thru (\$15 charge), the energy rating (Energy Gauge), the mail-in audit, an internet option, a phone assisted audit, and a student audit.

**Program Accomplishments for January 2013 through December 2013:**

31,643 customers participated in Home Energy Checks.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$7,631,853.

**Program Progress Summary:** To-date 778,295 customers have participated in Home Energy Check. Duke Energy Florida will continue to use the Home Energy Check to inform and motivate consumers to implement cost effective energy efficiency measures and qualify for Home Energy Improvement incentives.

## Program Description and Progress

**Program Title:** Home Energy Improvement

**Program Description:** Home Energy Improvement is an umbrella program for residential customers with existing homes. This program combines thermal envelope efficiency improvements with upgraded equipment and appliances. The Home Energy Improvement program includes incentives for measures such as duct testing, duct leakage repair, attic insulation, injected wall insulation, replacement windows, window film, reflective roofing, high efficiency heat pump replacing resistance heat, high efficiency heat pump replacing a heat pump, high efficiency A/C replacing A/C with non-electric heat, HVAC commissioning, plenum sealing, proper sizing and supplemental bonuses.

**Program Accomplishments for January 2013 through December 2013:** There were 29,724 measures implemented under this program.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$6,138,247.

**Program Progress Summary:** To-date 573,246 Home Energy Improvement measures have been implemented. This program will continue to be offered to residential customers through the Home Energy Check to provide opportunities for improving the energy efficiency of existing homes.

## Program Description and Progress

**Program Title:** Residential New Construction

**Program Description:** The Home Advantage Program promotes energy-efficient construction which exceeds the building code. Information, education, and consultation are provided to homebuilders, contractors, realtors and home buyers on energy-related issues and efficiency measures. This program is designed to encourage single, multi, and manufactured home builders to build more energy efficiently by encouraging a whole house performance view including the installation of climate effective windows, reflective roof materials, upgraded insulation, conditioned space air handler placement, energy recovery ventilation, and highly efficient HVAC equipment. Incentives are awarded to the builder based on the level of efficiency they choose.

**Program Accomplishments for January 2013 through December 2013:** There were 23,469 measures implemented through this program.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$3,863,861.

**Program Progress Summary:** To-date 264,788 measures have been implemented through the Residential New Construction program. This program is tied to the building industry's economic health and these forces will dictate the number of homes built during any given year.

## Program Description and Progress

**Program Title:** Neighborhood Energy Saver

**Program Description:** The Neighborhood Energy Saver Program was designed to assist low-income families with managing energy costs. The goal of this program is to implement a comprehensive package of electric conservation measures at no cost to eligible customers. Additionally, Duke Energy Florida will endeavor to educate the participating families to better manage their energy usage through efficiency techniques and practices.

**Program Accomplishments for January, 2013 through December, 2013:** There were 2,911 customers who participated in the Neighborhood Energy Saver program.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$1,283,067.

**Program Progress Summary:** To-date 17,833 customers have benefited from the Neighborhood Energy Saver Program. This program will continue to be offered to low-income neighborhoods in Duke Energy Florida's service territories.

## Program Description and Progress

**Program Title:** Low-Income Weatherization Assistance Program (LIWAP)

**Program Description:** The program goal is to integrate DEF's DSM program measures with the Department of Economic Opportunity (DEO) and local weatherization providers to deliver energy efficiency measures to low-income families. Through this partnership Duke Energy Florida will assist local weatherization agencies by providing energy education materials and financial incentives to weatherize the homes of low-income families.

**Program Accomplishments for January 2013 through December 2013:** There were 1,750 measures implemented in the program in 2013.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$224,641.

**Program Progress Summary:** To-date 18,659 measures have been implemented through the Low-Income Weatherization Assistance Program (LIWAP). Duke Energy Florida participates in local, state-wide and national agency meetings to promote the delivery of LIWAP programs. Individual meetings with weatherization providers and other low income providers are conducted throughout DEF's territory to encourage customer participation in energy efficiency programs.

## Program Description and Progress

**Program Title:** Energy Management (Residential & Commercial)

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

**Program Accomplishments for January 2013 through December 2013:** During this period 4,321 customers were added to the residential program. The commercial program was closed to new participants in April 2001.

**Program Fiscal Cost for January 2013 through December 2013:** Residential program expenditures during this period were \$50,369,626 and commercial expenditures were \$596,873.

**Program Progress Summary:** As of December 31, 2013 there were 394,387 residential customers and 359 commercial customers participating in the Load Management program.

## Program Description and Progress

**Program Title:** Business Energy Check

**Program Description:** The Business Energy Check is an audit for non-residential customers, and several options are available. The free audit provides a no-cost energy audit for non-residential facilities and can be completed at the facility by an auditor or online by the business customer. The paid audit provides a more thorough energy analysis for non-residential facilities. This program acts as a motivational tool to identify, evaluate, and inform consumers on cost effective energy saving measures for their facility. It serves as the foundation of, and is a requirement for participation in, the Better Business Program.

**Program Accomplishments for January 2013 through December 2013:** There were 2,070 customers who participated in this program.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$2,298,401.

**Program Progress Summary:** To-date 36,942 non-residential customers have participated in the Business Energy Check. This program will continue to inform and motivate consumers on cost effective energy efficiency improvements which result in implementation of energy efficiency measures. The program is required for participation in most of the company's other DSM Business incentive programs.

## Program Description and Progress

**Program Title:** Better Business

**Program Description:** This umbrella efficiency program provides incentives to existing commercial and industrial customers for heating, air conditioning, motors, roof insulation upgrade, duct leakage and repair, window film, demand-control ventilation, lighting, occupancy sensors, green roof, cool roof, high efficiency energy recovery ventilation, compressed air, and HVAC optimization.

**Program Accomplishments for January 2013 through December 2013:** There were 992 measures implemented under this program.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$1,857,858.

**Program Progress Summary:** To-date 15,560 measures have been implemented through the Better Business Program. This program will continue to be offered to commercial customers through the Business Energy Check to provide opportunities for improving the energy efficiency of existing facilities.



## Program Description and Progress

**Program Title:** Commercial/Industrial New Construction

**Program Description:** This is an umbrella efficiency program for new Commercial and Industrial facilities. This program provides information, education, and advice on energy-related issues and efficiency measures by involvement early in the building's design process. With the exception of ceiling insulation upgrade, duct test and leakage repair, HVAC steam cleaning and roof top HVAC unit recommissioning, the Commercial and Industrial New Construction program provides incentives for the same efficiency measures listed in the Better Business program for existing buildings.

**Program Accomplishments for January 2013 through December 2013:** There were 246 measures implemented in 2013.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$1,112,112.

**Program Progress Summary:** To-date 1,735 measures have been implemented through the Commercial/Industrial New Construction program. This program is tied to the building industries economic health and these forces will dictate the number of commercial facilities built during any given period.

## Program Description and Progress

**Program Title:** Innovation Incentive

**Program Description:** Significant conservation efforts that are not supported by other Duke Energy Florida programs can be encouraged through Innovation Incentive. Major equipment replacement or other actions that substantially reduce DEF peak demand requirements are evaluated to determine their impact on Duke Energy Florida's system. Incentives are provided for customer-specific demand and energy conservation projects on a case-by-case basis, where cost-effective to all DEF customers. To be eligible, projects must reduce or shift a minimum of 10 kW of peak demand.

**Program Accomplishments for January 2013 through December 2013:** There were a total of 13 projects completed that qualified for incentives in 2013.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$64,858.

**Program Progress Summary:** To-date 190 projects have completed incentives through the Innovation Incentive program. This program continues to target specialized, customer specific energy efficiency measures not covered through the company's other DSM programs.

### Program Description and Progress

**Program Title:** Standby Generation

**Program Description:** Duke Energy Florida provides an opportunity for commercial customers to voluntarily operate their on-site generators during times of system peak. Participants receive an incentive per kW available, as well as a kWh supplement for runtime during times of system peak.

**Program Accomplishments for January 2013 through December 2013:** There were 12 new accounts added to the program during this period.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$4,587,513.

**Program Progress Summary:** A total of 256 accounts are currently participating in this program.

## Program Description and Progress

**Program Title:** Interruptible Service Program

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

**Program Accomplishments for January 2013 through December 2013:** There were 4 new participant added to the program under the IS-2 tariff during this period.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$24,703,515.

**Program Progress Summary:** The program currently has 134 active accounts with 105 IS-1 accounts, 23 IS-2 accounts, 4 SS-2 accounts, and two SECI-IS accounts. The original program filed as the IS-1 tariff is no longer cost-effective under the Commission approved test and was closed on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the IS-2 tariff.

### Program Description and Progress

**Program Title:** Curtailable Service Program

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

**Program Accomplishments for January 2013 through December 2013:** There were no new participants added to this program in 2013.

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$878,351.

**Program Progress Summary:** The program currently has 4 accounts with 3 CST-1 accounts and 1 SS-3 accounts. The original program filed as the CS-1 tariff is no longer cost-effective under the Commission approved test and was closed on April 16, 1996. Existing participants were grandfathered into the program. New participants are placed on the CS-2 tariff.

### Program Description and Progress

**Program Title:** Solar Water Heating with Energy Management Program

**Program Description:** This program is part of DEF's Demand-Side Renewable Portfolio and encourages residential customers to install a solar thermal water heating system. Customers are required to complete a Home Energy Check before the solar thermal system is installed. To receive the one-time \$550 incentive, the heating, air conditioning, and water heating systems must be on the Energy Management program and the solar thermal system must provide a minimum of 50% of the water heating load.

**Program Accomplishments for January, 2013 through December, 2013:** There were 259 customers that participated in the Solar Water Heater with Energy Wise.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$170,584.

**Program Progress Summary:** This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through 2014.

## Program Description and Progress

**Program Title:** Solar Water Heating Low Income Residential Pilot

**Program Description:** The Solar Water Heating Low Income Residential Customers Pilot is part of DEF's Demand-Side Renewable Portfolio and designed to assist low income families with managing energy costs by incorporating a solar thermal water heating system in their residence while it is under construction. Duke Energy Florida will collaborate with non-profit builders to provide low income families with a residential solar thermal water heater. The solar thermal system will be provided at no cost to the non-profit builders or the residential participants.

**Program Accomplishments for January, 2013 through December, 2013:** There were 24 customers that participated in this program in 2013.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$123,594.

**Program Progress Summary:** This pilot program was implemented in 2011 and will continue to be offered in Duke Energy Florida's service territories through 2014.

## Program Description and Progress

**Program Title:** Residential Solar Photovoltaic Pilot

**Program Description:** This pilot program is part of DEF's Demand-Side Renewable Portfolio and encourages residential customers to install new solar photovoltaic (PV) systems on their home. Customers are required to complete a Home Energy Check before the PV system is installed. The pilot program includes an annual reservation process for pre-approval to ensure the maximum incentive funds are available for participation. Participants can receive a rebate up to \$2.00 per Watt of the PV dc power rating up to a \$20,000 maximum for installing a new PV system.

**Program Accomplishments for January, 2013 through December, 2013:** There were 152 customers that participated in this program in 2013.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$2,445,475.

**Program Progress Summary:** This pilot program was implemented in 2011, along with an online application process. Duke Energy Florida will continue to offer this program in its service territories through 2014.



## Program Description and Progress

**Program Title:** Commercial Solar Photovoltaic Pilot

**Program Description:** This pilot program is part of DEF's Demand-Side Renewable Portfolio and encourages commercial customers to install new solar photovoltaic (PV) systems on their facilities. Additionally, the pilot program promotes the installation of renewable energy on energy efficient businesses by requiring customers to complete a Business Energy Check prior to installation. The program design includes an annual reservation process for pre-approval to ensure the maximum incentive funds are available for participation. Participants can receive a rebate up to \$2.00 per Watt of the PV DC power rating for the first 10 KW, \$1.50 per Watt for 11KW to 50 KW, and \$1.00 per Watt for 51 KW to 100 KW, up to a \$130,000 maximum for installing a new PV system.

**Program Accomplishments for January, 2013 through December, 2013:** There were 12 customers that participated in this program in 2013.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$920,291.

**Program Progress Summary:** This pilot program was implemented in 2011, along with an online application process, and will continue to be offered in Duke Energy Florida's service territories through 2014.

## Program Description and Progress

**Program Title:** Photovoltaic for Schools Pilot

**Program Description:** This pilot program is part of DEF's Demand-Side Renewable Portfolio and is designed to promote energy education and provide participating public schools with new solar photovoltaic (PV) systems at no cost to the school. The pilot program will be limited to an annual target of one system with a rating up to 100 kW installed on a post secondary school and up to ten (10) 10 kW systems with battery backup option installed on schools, preferably those serving as emergency shelters.

**Program Accomplishments for January, 2013 through December, 2013:** There were 11 customers that participated in this program in 2013.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$1,054,297.

**Program Progress Summary:** This pilot program was implemented in 2011 and will continue to be offered in Duke Energy Florida's service territories through 2014. Photovoltaic systems were started at ten primary and one post secondary public school. The post secondary school was completed in 2013 the remaining primary schools will be completed in 2014.

## Program Description and Progress

**Program Title:** Research and Demonstration Pilot

**Program Description:** The purpose of this program component is to research technology and establish R&D initiatives to support the development of renewable energy pilot programs. Demonstration projects will provide real-world field testing to assist in the development of these initiatives. The focus of this pilot is to establish associated impacts from increased solar PV penetration in order to enhance the program cost benefit study and incorporate mitigation, as necessary, within the program eligibility standards. Additional objectives include enhanced understanding on the performance variability from different solar PV technologies, and research on economic impact and funding mechanisms.

The program will be limited to a targeted annual expenditure cap of 5% of the total Demand-Side Renewable Portfolio annual expenditures.

**Program Accomplishments for January, 2013 through December, 2013:** Several research and development projects continued and/or launched in 2013.

- Enhanced and continued data collection to document solar resource on distribution feeders associated with our solar PV monitoring project
- Established a study to determine impacts from increased penetration of PV resources on distribution circuits utilizing data collected in our PV monitoring project
- Partnered with EPRI to evaluate Flat Plate PV arrays
- Participated in EPRI programs 84 and 174; Renewables, Economics, and Technology Status; and Integrating Renewables into Distribution

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$11,026.

**Program Progress Summary:** The Research and Demonstration Pilot was initiated during 2011 along with the Demand Side Renewable Portfolio of pilot programs. This research pilot will continue through 2014.

## Program Description and Progress

**Program Title:** Technology Development

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

**Program Accomplishments for January 2013 through December 2013:**

Several research and development projects continued and/or launched in 2013.

- Continued battery storage technology analysis by evaluating two Li-Ion batteries associated with the Renewable SEEDS project; final report to be completed in 2013
- Data collection and evaluation of Variable Speed HPs with the potential of eliminating strip heat as a back-up heat source for heat pumps
- Participated in EPRI Program 94 and 18D, Energy Storage and Electric Transportation Systems Infrastructure and Utility Readiness
- Partnered with EPRI and other research organizations to evaluate energy efficiency, energy storage, and alternative energy / innovative technologies

**Program Fiscal Cost for January 2013 through December 2013:** Expenses for this program were \$251,317.

**Program Progress Summary:**

In 2013, Duke Energy Florida continued to focus on advancing new technologies which have the potential to provide new programs and create new customer offerings that continue to focus on using energy responsibly. We will continue to study several technologies such as energy storage, energy efficiency, and control automation so that we can fully understand the impacts these will have to our grid and our customer programs. Accomplishments in 2013 included: evaluating and collecting the data from the heat pump energy efficiency product that will eliminate the need for strip heat, working with EPRI and other utilities to advance EVSE for demand response capabilities, and working with EPRI to study energy storage cost benefit analysis. All of this research is tied to our strategic objectives to provide customers cost effective conservation and energy efficiency programs.

## Program Description and Progress

**Program Title:** Qualifying Facility

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

**Program Accomplishments for January, 2013 through December, 2013:** Duke Energy Florida met with many Qualified Facility developers interested in providing renewable generation within our service territory. On-going discussions with renewable and CHP developers continue to progress with market changes, an increase in interest in project development, as well as technology advances. As the number of potential developers grow, more in depth policy and analytics are required to support these purchased power negotiations. Discussions have been held with current Qualified Facilities to extend soon to expire purchase agreements. The contracts under development are being diligently monitored for construction milestones, financing status, permitting, transmission studies and agreements, insurance and Performance Security. Duke Energy Florida continues to successfully administer all executed contracts with Qualified Facilities for compliance. These contracts produced more than 3.98 Million MWHs for Duke Energy Florida customers during 2013. That's equal to the average annual electricity use of about 370,000 average households.

**Program Fiscal Cost for January, 2013 through December, 2013:** Expenses for this program were \$858,618.

**Program Progress Summary:**

As of December 31, 2013, the total firm capacity from in-service Qualifying Facilities is approximately 529 MW with an additional 150 MW of firm capacity and 300 MW of Available energy contracts are being monitored for future service.

**DUKE ENERGY FLORIDA**  
 Energy Conservation Cost Recovery Clause (ECCR)  
 Calculation of the Energy & Demand Allocation % by Rate Class  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C - 1  
 PAGE 1 OF 2

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrs x (1))	(4) Delivery Efficiency Factor	(5) Sales at Source (Generation) (mWh) (2)/(4)	(6) Avg 12 CP at Source (MW) (3)/(4)	(7) Annual Average Demand (5)/(8760hrs)	(8) Annual Average Demand Allocator (%)	(9) 12 CP Allocator (%)	(10) 12CP & 1/13 AD Demand Allocator (%)
<b>Residential</b>										
<b>RS-1, RST-1, RSL-1, RSL-2, RSS-1</b>										
Secondary	0.519	19,390,958	4,265.27	0.9360703	20,715,280	4,556.57	2,364.76	51.561%	62.055%	61.248%
<b>General Service Non-Demand</b>										
<b>GS-1, GST-1</b>										
Secondary	0.652	1,264,199	221.31	0.9360703	1,350,539	236.42	154.17	3.362%	3.220%	3.231%
Primary	0.652	4,428	0.78	0.9751266	4,541	0.79	0.52	0.011%	0.011%	0.011%
Transmission	0.652	3,817	0.67	0.9851266	3,875	0.68	0.44	0.010%	0.009%	0.009%
								3.382%	3.240%	3.251%
<b>General Service</b>										
<b>GS-2 Secondary</b>										
Secondary	1.000	147,708	16.86	0.9360703	157,796	18.01	18.01	0.393%	0.245%	0.257%
<b>General Service Demand</b>										
<b>GSD-1, GSDT-1</b>										
Secondary	0.774	12,149,615	1,791.89	0.9360703	12,979,383	1,914.27	1,481.66	32.306%	26.070%	26.550%
Primary	0.774	2,327,827	343.32	0.9751266	2,387,205	352.08	272.51	5.942%	4.795%	4.883%
Transmission	0.774	0	0.00	0.9851266	0	0.00	0.00	0.000%	0.000%	0.000%
<b>SS-1</b>										
Primary	1.483	5,483	0.42	0.9751266	5,623	0.43	0.64	0.014%	0.006%	0.007%
Transm Del/ Transm Mtr	1.483	5,846	0.45	0.9851266	5,934	0.46	0.68	0.015%	0.006%	0.007%
Transm Del/ Primary Mtr	1.483	1,964	0.15	0.9751266	2,014	0.16	0.23	0.005%	0.002%	0.002%
								38.282%	30.879%	31.449%
<b>Curtable</b>										
<b>CS-1, CST-1, CS-2, CST-2, SS-3</b>										
Secondary	1.186	0	0.00	0.9360703	0	0.00	0.00	0.000%	0.000%	0.000%
Primary	1.186	35,094	3.38	0.9751266	35,989	3.46	4.11	0.090%	0.047%	0.050%
<b>SS-3 Primary</b>										
Primary	0.814	1,013	0.14	0.9751266	1,039	0.15	0.12	0.003%	0.002%	0.002%
								0.092%	0.049%	0.052%
<b>Interruptible</b>										
<b>IS-1, IST-1, IS-2, IST-2</b>										
Secondary	0.963	89,325	10.59	0.9360703	95,426	11.31	10.89	0.238%	0.154%	0.161%
Sec Del/Primary Mtr	0.963	4,383	0.52	0.9751266	4,495	0.53	0.51	0.011%	0.007%	0.008%
Primary Del / Primary Mtr	0.963	1,257,770	149.13	0.9751266	1,289,853	152.93	147.24	3.210%	2.083%	2.170%
Primary Del / Transm Mtr	0.963	20,318	2.41	0.9851266	20,625	2.45	2.35	0.051%	0.033%	0.035%
Transm Del/ Transm Mtr	0.963	269,380	31.94	0.9851266	273,447	32.42	31.22	0.681%	0.442%	0.460%
Transm Del/ Primary Mtr	0.963	333,314	39.52	0.9751266	341,816	40.53	39.02	0.851%	0.552%	0.575%
<b>SS-2</b>										
Primary	0.859	38,315	5.09	0.9751266	39,292	5.22	4.49	0.098%	0.071%	0.073%
Transm Del/ Transm Mtr	0.859	41,744	5.55	0.9851266	42,374	5.63	4.84	0.105%	0.077%	0.079%
Transm Del/ Primary Mtr	0.859	4,059	0.54	0.9751266	4,163	0.55	0.48	0.010%	0.008%	0.008%
								5.256%	3.426%	3.567%
<b>Lighting</b>										
<b>LS-1 (Secondary)</b>										
Secondary	6.141	389,030	7.23	0.9360703	415,599	7.73	47.44	1.034%	0.105%	0.177%
		37,785,590	6,897.15		40,176,306	7,342.78	4,586.34	100.000%	100.000%	100.000%

Notes: (1) Average 12CP load factor based on load research study filed July 31, 2012 (FPSC Rule 25-6.0437 (7))  
 (2) Projected kWh sales for the period January 2014 to December 2015  
 (3) Column 2 / (8,760 hours x Column 1)  
 (4) Based on system average line loss analysis for 2013  
 (5) Column 2 / Column 4

(6) Column 3 / Column 4  
 (7) Column 5 / 8,760 hours  
 (8) Column 5 / Total Column 5  
 (9) Column 6 / Total Column 6  
 (10) Column 8 x 1/13 + Column 9 x 12/13

FLORIDA PUBLIC SERVICE COMMISSION  
 DOCKET: 140002-EG EXHIBIT: 13  
 PARTY: DUKE ENERGY FLORIDA, INC. - (DIRECT)  
 DESCRIPTION: Timothy J. Duff TJD-1P

**DUKE ENERGY FLORIDA**  
 Energy Conservation Cost Recovery Clause (ECCR)  
 Calculation of Energy Conservation Cost Recovery Clause Rate Factors by Rate Class  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C - 1  
 PAGE 2 OF 2

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP & 1/13 AD Demand Allocator (%)	(3) Energy- Related Costs (\$)	(4) Production Demand Costs (\$)	(5) Total Energy Conservation Costs (\$)	(6) Projected Effective Sales at Meter Level (mWh)	(7) Billing KW Load Factor (%)	(8) Projected Effective KW at Meter Level (kW)	(9) Energy Conservation Cost Recovery (\$/kW-month)	(10) (cents/kWh)
<b>Residential</b>										
<b>RS-1, RST-1, RSL-1, RSL-2, RSS-1</b>										
Secondary	51.561%	61.248%	\$ 10,112,194	\$39,150,107	\$49,262,301	19,390,958				0.254
<b>General Service Non-Demand</b>										
<b>GS-1, GST-1</b>										
Secondary						1,264,199				0.215
Primary						4,384				0.213
Transmission						3,741				0.211
<b>TOTAL GS</b>	<b>3.382%</b>	<b>3.251%</b>	<b>\$ 663,375</b>	<b>\$2,077,964</b>	<b>\$2,741,339</b>	<b>1,272,323</b>				
<b>GS-2</b>										
Secondary	0.393%	0.257%	\$ 77,028	\$164,059	\$241,088	147,708				0.163
<b>General Service Demand</b>										
<b>GSD-1, GSDT-1, SS-1*</b>										
Secondary						12,149,615			0.73	
Primary						2,311,921			0.72	
Transmission						5,729			0.72	
<b>TOTAL GSD</b>	<b>38.282%</b>	<b>31.449%</b>	<b>\$ 7,507,847</b>	<b>\$20,102,189</b>	<b>\$27,610,037</b>	<b>14,467,265</b>	52.30%	37,893,254		
<b>Curtable</b>										
<b>CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3*</b>										
Secondary						-			0.54	
Primary						35,746			0.53	
Transmission						-			0.53	
<b>TOTAL CS</b>	<b>0.092%</b>	<b>0.052%</b>	<b>\$ 18,075</b>	<b>\$33,531</b>	<b>\$51,606</b>	<b>35,746</b>	51.50%	95,082		
<b>Interruptible</b>										
<b>IS-1, IST-1, IS-2, IST-2, SS-2*</b>										
Secondary						89,325			0.65	
Primary						1,621,463			0.64	
Transmission						324,813			0.64	
<b>TOTAL IS</b>	<b>5.256%</b>	<b>3.567%</b>	<b>\$ 1,030,727</b>	<b>\$2,280,062</b>	<b>\$3,310,789</b>	<b>2,035,601</b>	54.80%	5,088,493		
<b>Lighting</b>										
<b>LS-1</b>										
Secondary	1.034%	0.177%	\$ 202,875	\$112,943	\$315,818	389,030				0.081
	<b>100.000%</b>	<b>100.000%</b>	<b>\$19,612,123</b>	<b>\$63,920,854</b>	<b>\$83,532,978</b>	<b>37,738,631</b>				<b>0.221</b>

Notes:

- |  |  |
|--|--|
| (1) From Schedule C-1 1P, Column 8                       | (6) kWh sales at effective secondary voltage |
| (2) From Schedule C-1 1P, Column 10                      | (7) Class Billing kW Load Factor             |
| (3) Column 1 x Total Energy Dollars, C-2 Page 1, line 33 | (8) Column 6 x 1000 / 8760 / Column 7 x 12   |
| (4) Column 2 x Total Demand Dollars, C-2 Page 1, line 35 | (9) Column 5/ Column 8                       |
| (5) Column 3 + Column 4                                  | (10) Column 5 x 100/ Column 6 x 1,000        |

<b>*Calculation of Standby Service kW Charges:</b>			
	ECCR Cost	Effective kW	\$/kW
Total GSD, CS, IS	\$30,972,432	43,076,828	0.72
<b>SS-1, 2, 3 - \$/kW-mo</b>			
	Secondary	Primary	Trans
Monthly - \$0.72/kW * 10%	0.072	0.071	0.071
Daily - \$0.72/kW / 21	0.034	0.034	0.033

**DUKE ENERGY FLORIDA  
ESTIMATED CONSERVATION PROGRAM COSTS  
JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 1 OF 9

LINE NO.	PROGRAM TITLE Demand (D) or Energy (E)	12 MONTH TOTAL				
1	BETTER BUSINESS (20015937) (E)	\$ 2,589,093				
2	RESIDENTIAL NEW CONSTRUCT (20015933) (E)	\$ 4,091,111				
3	HOME ENERGY IMPROVEMENT (20015934) (E)	\$ 4,685,944				
4	C/I NEW CONSTRUCTION (20015938) (E)	\$ 1,054,121				
5	HOME ENERGY CHECK (20015932) (E)	\$ 6,329,865				
6	LOW INCOME (20021329) (E)	\$ 270,814				
7	SOLAR WATER HEATING WITH EM (20084920) (E)	\$ -				
8	RENEWABLE ENERGY SAVER (20060744) (E)	\$ 0				
9	NEIGHBORHOOD ENERGY SAVER (20060745)(E)	\$ 1,150,571				
10	BUSINESS ENERGY CHECK (20015936) (E)	\$ 661,610				
11	CONSERVATION PROGRAM ADMIN (20015935) (E)	\$ 3,427,317				
12	CONSERVATION PROGRAM ADMIN (20015935) (D)	\$ 380,521				
13	QUALIFYING FACILITY (20025062) (E)	\$ 1,024,496				
14	INNOVATION INCENTIVE (20015940) (E)	\$ 306,594				
15	TECHNOLOGY DEVELOPMENT (20015939) (E)	\$ 800,377				
16	STANDBY GENERATION (20021332) (D)	\$ 5,999,097				
17	INTERRUPTIBLE SERVICE (20015941) (D)	\$ 30,993,402				
18	CURTAILABLE SERVICE (20015942) (D)	\$ 1,286,968				
19	RES ENERGY MANGMNT-ADMIN (20015943) (D)	\$ 41,748,546				
20	COM ENERGY MANGMNT-ADMIN (20015944) (D)	\$ 540,000				
21	RESIDENTIAL SOLAR PHOTOVOLTAIC (20084918) (E)	\$ -				
22	SOLAR WATER HEAT LOW INCOME RES CUST (20084921) (E)	\$ -				
23	COMMERCIAL SOLAR PHOTOVOLTAIC (20084919) (E)	\$ -				
24	PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)	\$ -				
25	RESEARCH AND DEMONSTRATION (20084922) (E)	\$ -				
26						
27	NET PROGRAM COSTS	<u>\$ 107,340,446</u>				
28						
29	<u>SUMMARY OF DEMAND &amp; ENERGY</u>					
30		12 Months	Prior Period True-Up	Total Costs	Revenue	Total Costs
31		Total	Under(Over) Recovery	with True - up	Expansion	To Recover
32					Factor	
33	ENERGY	\$ 26,391,913	\$ (6,785,965)	\$ 19,605,948	1.000315	\$ 19,612,123
34						
35	DEMAND	<u>80,948,534</u>	<u>(17,047,808)</u>	<u>63,900,726</u>	1.000315	<u>63,920,854</u>
36						
37	TOTAL	<u>\$ 107,340,446</u>	<u>\$ (23,833,773)</u>	<u>\$ 83,506,673</u>		<u>\$ 83,532,978</u>



**DUKE ENERGY FLORIDA**  
**ESTIMATED CONSERVATION PROGRAM COSTS**  
**JANUARY 2015 - DECEMBER 2015**

**DOCKET NO. 140002-EG**  
**DUKE ENERGY FLORIDA**  
**TIMOTHY J. DUFF**  
**EXHIBIT NO. \_\_\_\_\_ (TJD-1P)**  
**SCHEDULE C-2**  
**PAGE 2 OF 9**

LINE NO.	PROGRAM TITLE Demand (D) or Energy (E)	ESTIMATED												TOTAL
		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	BETTER BUSINESS (20015937) (E)	\$214,106	\$213,901	\$215,818	\$217,566	\$215,811	\$215,807	\$215,802	\$215,798	\$217,547	\$215,791	\$215,647	\$215,503	\$2,589,093
2	RESIDENTIAL NEW CONSTRUCT (20015933) (E)	176,147	176,147	239,020	241,650	330,613	330,613	452,737	452,737	455,367	452,737	452,737	330,610	4,091,111
3	HOME ENERGY IMPROVEMENT (20015934) (E)	273,776	273,508	318,716	324,465	382,807	382,807	468,262	468,262	474,011	468,262	468,262	382,807	4,685,944
4	C/I NEW CONSTRUCTION (20015938) (E)	82,371	85,121	88,587	93,089	88,587	88,587	85,837	91,337	93,089	91,337	85,837	80,337	1,054,121
5	HOME ENERGY CHECK (20015932) (E)	517,204	517,193	524,559	545,483	524,692	525,298	525,441	526,184	546,802	526,164	524,883	525,958	6,329,865
6	LOW INCOME (20021329) (E)	26,607	21,982	19,722	19,722	24,722	25,222	25,222	25,722	19,722	19,722	22,722	19,722	270,814
7	SOLAR WATER HEATING WITH EM (20084920) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
8	RENEWABLE ENERGY SAVER (20060744) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	NEIGHBORHOOD ENERGY SAVER (20060745) (E)	92,449	92,449	101,837	102,355	92,881	101,837	110,795	110,795	102,355	92,881	83,924	66,009	1,150,571
10	BUSINESS ENERGY CHECK (20015936) (E)	44,432	43,872	44,590	44,206	42,918	77,759	43,998	108,988	44,155	77,716	43,956	45,022	661,610
11	CONSERVATION PROGRAM ADMIN (20015935) (E)	282,468	282,464	286,780	288,984	285,811	285,166	285,614	285,614	288,414	285,614	285,101	285,288	3,427,317
12	CONSERVATION PROGRAM ADMIN (20015935) (D)	31,325	31,325	31,805	32,051	31,703	31,685	31,735	31,735	32,046	31,735	31,678	31,699	380,521
13	QUALIFYING FACILITY (20025062) (E)	85,375	85,375	85,375	85,375	85,375	85,375	85,375	85,375	85,375	85,375	85,375	85,375	1,024,496
14	INNOVATION INCENTIVE (20015940) (E)	25,536	25,536	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	306,594
15	TECHNOLOGY DEVELOPMENT (20015939) (E)	34,598	34,502	34,394	98,963	98,961	98,958	34,375	34,375	34,375	98,958	98,958	98,958	800,377
16	STANDBY GENERATION (20021332) (D)	497,362	497,742	498,629	499,105	499,378	500,648	500,116	500,482	500,945	501,205	501,565	501,920	5,999,097
17	INTERRUPTIBLE SERVICE (20015941) (D)	2,582,141	2,582,253	2,582,522	2,582,685	2,582,793	2,582,772	2,582,881	2,582,989	2,582,964	2,583,072	2,583,180	2,583,154	30,993,402
18	CURTAILABLE SERVICE (20015942) (D)	107,247	107,247	107,247	107,247	107,247	107,247	107,247	107,247	107,247	107,247	107,247	107,247	1,286,968
19	RES ENERGY MANGMNT-ADMIN (20015943) (D)	3,461,740	3,465,966	3,500,613	3,461,011	3,466,000	3,513,480	3,529,304	3,542,194	3,533,404	3,468,683	3,402,779	3,403,370	41,748,546
20	COM ENERGY MANGMNT-ADMIN (20015944) (D)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	540,000
21	RESIDENTIAL SOLAR PHOTOVOLTAIC (20084918) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	SOLAR WATER HEAT LOW INCOME RES CUST (20084921) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
23	COMMERCIAL SOLAR PHOTOVOLTAIC (20084919) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
25	RESEARCH AND DEMONSTRATION (20084922) (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
26														
27	NET PROGRAM COSTS	\$8,579,885	\$8,581,583	\$8,750,767	\$8,814,509	\$8,930,852	\$9,023,814	\$9,155,293	\$9,240,386	\$9,188,370	\$9,177,052	\$9,064,403	\$8,833,531	\$107,340,446
28														
29														
30	<u>SUMMARY OF DEMAND &amp; ENERGY</u>													
31														
32	ENERGY	\$1,855,070	\$1,852,051	\$1,984,951	\$2,087,411	\$2,198,731	\$2,242,982	\$2,359,010	\$2,430,739	\$2,386,764	\$2,440,109	\$2,392,954	\$2,161,142	\$26,391,913
33														
34	DEMAND	6,724,815	6,729,533	6,765,816	6,727,099	6,732,121	6,780,832	6,796,283	6,809,647	6,801,606	6,736,942	6,671,449	6,672,390	80,948,534
35														
36	TOTAL	\$8,579,885	\$8,581,583	\$8,750,767	\$8,814,509	\$8,930,852	\$9,023,814	\$9,155,293	\$9,240,386	\$9,188,370	\$9,177,052	\$9,064,403	\$8,833,531	\$107,340,446

**DUKE ENERGY FLORIDA  
ESTIMATED CONSERVATION PROGRAM COSTS  
JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 3 OF 9

LINE NO.	PROGRAM TITLE Demand (D) or Energy (E)	DEPRECIATION, AMORTIZATION &RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	PROGRAM REVENUES (CREDITS)	TOTAL
1	BETTER BUSINESS (20015937) (E)	\$5,609	\$1,017,767	\$0	\$114,975	\$105,600	\$1,257,180	\$0	\$87,962	\$0	\$2,589,093
2	RESIDENTIAL NEW CONSTRUCT (20015933) (E)	0	946,078	0	22,000	53,000	3,053,100	\$0	16,933	0	4,091,111
3	HOME ENERGY IMPROVEMENT (20015934) (E)	269	1,301,514	3,000	13,000	1,200,000	2,136,375	\$0	31,786	0	4,685,944
4	C/I NEW CONSTRUCTION (20015938) (E)	0	377,447	0	16,929	79,200	550,000	\$0	30,545	0	1,054,121
5	HOME ENERGY CHECK (20015932) (E)	20,933	3,907,838	445,893	25,464	1,907,232	0	\$0	22,505	0	6,329,865
6	LOW INCOME (20021329) (E)	0	124,539	0	0	34,625	99,996	\$0	11,654	0	270,814
7	SOLAR WATER HEATING WITH EM (20084920) (E)	0	0	0	0	0	0	\$0	0	0	0
8	RENEWABLE ENERGY SAVER (20060744) (E)	0	0	0	0	0	0	\$0	0	0	0
9	NEIGHBORHOOD ENERGY SAVER (20060745) (E)	0	226,403	0	324,399	0	577,471	\$0	22,298	0	1,150,571
10	BUSINESS ENERGY CHECK (20015936) (E)	18,479	362,884	18,531	150,450	79,200	0	\$0	32,066	0	661,610
11	CONSERVATION PROGRAM ADMIN (20015935) (E)	2,630	2,558,223	71,793	288,411	141,469	0	\$0	364,791	0	3,427,317
12	CONSERVATION PROGRAM ADMIN (20015935) (D)	0	284,247	7,977	32,046	15,719	0	\$0	40,532	0	380,521
13	QUALIFYING FACILITY (20025062) (E)	0	978,310	6,298	39,888	0	0	\$0	0	0	1,024,496
14	INNOVATION INCENTIVE (20015940) (E)	0	47,930	0	84,647	0	171,000	\$0	3,017	0	306,594
15	TECHNOLOGY DEVELOPMENT (20015939) (E)	377	300,000	200,000	275,000	0	0	\$0	25,000	0	800,377
16	STANDBY GENERATION (20021332) (D)	120,083	263,924	927	0	0	5,591,388	\$4,200	18,575	0	5,999,097
17	INTERRUPTIBLE SERVICE (20015941) (D)	40,662	123,484	0	0	0	30,816,456	\$4,200	8,600	0	30,993,402
18	CURTAILABLE SERVICE (20015942) (D)	0	0	0	0	0	1,286,968	\$0	0	0	1,286,968
19	RES ENERGY MANGMNT-ADMIN (20015943) (D)	14,413,322	1,817,060	23,794	1,344,416	939,780	22,149,396	\$4,200	1,056,578	0	41,748,546
20	COM ENERGY MANGMNT-ADMIN (20015944) (D)	0	0	0	0	0	540,000	\$0	0	0	540,000
21	RESIDENTIAL SOLAR PHOTOVOLTAIC (20084918) (E)	0	0	0	0	0	0	\$0	0	0	0
22	SOLAR WATER HEAT LOW INCOME RES CUST (20084921) (E)	0	0	0	0	0	0	\$0	0	0	0
23	COMMERCIAL SOLAR PHOTOVOLTAIC (20084919) (E)	0	0	0	0	0	0	\$0	0	0	0
24	PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)	0	0	0	0	0	0	\$0	0	0	0
25	RESEARCH AND DEMONSTRATION (20084922) (E)	0	0	0	0	0	0	\$0	0	0	0
26											
27											
28	NET PROGRAM COSTS	\$14,622,363	\$14,637,648	\$778,213	\$2,731,625	\$4,555,825	\$68,229,330	\$12,600	\$1,772,842	\$0	\$107,340,446
29											
30											
31	<u>SUMMARY OF DEMAND &amp; ENERGY</u>										
32											
33	ENERGY	\$48,296	\$12,148,933	\$745,515	\$1,355,164	\$3,600,326	\$7,845,122	\$0	\$648,557	\$0	\$26,391,913
34											
35	DEMAND	14,574,067	2,488,715	32,698	1,376,461	955,499	60,384,208	12,600	1,124,285	0	80,948,534
36											
37	TOTAL	\$14,622,363	\$14,637,648	\$778,213	\$2,731,625	\$4,555,825	\$68,229,330	\$12,600	\$1,772,842	\$0	\$107,340,446

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN**  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 4 OF 9

LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL	
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15		
1	<b>BETTER BUSINESS (20015937) (E)</b>															
2	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	RETIREMENTS		24,059	0	0	0	0	0	0	0	0	0	0	16,976	0	41,035
4	DEPRECIATION BASE		39,825	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	19,308	10,820	
5																
6	DEPRECIATION EXPENSE (20% rate)		664	463	463	463	463	463	463	463	463	463	463	322	180	5,333
7																
8	CUMULATIVE INVESTMENT	51,855	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	27,796	10,820	10,820	10,820
9	LESS: ACC. DEPRECIATION	46,217	22,822	23,285	23,748	24,211	24,674	25,137	25,600	26,063	26,526	26,989	27,452	10,335	10,515	10,515
10	NET INVESTMENT	5,638	4,974	4,511	4,048	3,585	3,122	2,659	2,196	1,733	1,270	807	485	485	305	305
11	AVERAGE INVESTMENT		5,306	4,742	4,279	3,816	3,353	2,890	2,427	1,964	1,501	1,038	646	395	395	
12	RETURN ON AVERAGE INVESTMENT		31	28	25	22	20	17	14	11	9	6	4	3	3	190
13																
14	RETURN REQUIREMENTS		45	41	36	32	29	25	20	16	13	9	6	4	4	276
15																
16	PROGRAM TOTAL		\$ 709	\$ 504	\$ 499	\$ 495	\$ 492	\$ 488	\$ 483	\$ 479	\$ 476	\$ 472	\$ 328	\$ 184	\$ 184	\$5,609
17																
18	<b>HOME ENERGY IMPROVEMENT (20015934) (E)</b>															
19	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20	RETIREMENTS		28,783	0	0	0	0	0	0	0	0	0	0	0	0	28,783
21	DEPRECIATION BASE		14,392	0	0	0	0	0	0	0	0	0	0	0	0	
22																
23	DEPRECIATION EXPENSE (20% rate)		267	0	0	0	0	0	0	0	0	0	0	0	0	267
24																
25	CUMULATIVE INVESTMENT	28,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	LESS: ACC. DEPRECIATION	28,517	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	NET INVESTMENT	267	0	0	0	0	0	0	0	0	0	0	0	0	0	-
28	AVERAGE INVESTMENT		133	0	0	0	0	0	0	0	0	0	0	0	0	
29	RETURN ON AVERAGE INVESTMENT		1	0	0	0	0	0	0	0	0	0	0	0	0	1
30																
31	RETURN REQUIREMENTS		2	0	0	0	0	0	0	0	0	0	0	0	0	2
32																
33	PROGRAM TOTAL		\$ 269	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$269
34																
35	<b>HOME ENERGY CHECK (20015932) (E)</b>															
36	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
37	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEPRECIATION BASE		72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	
39																
40	DEPRECIATION EXPENSE (20% rate)		1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	14,484
41																
42	CUMULATIVE INVESTMENT	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394	72,394
43	LESS: ACC. DEPRECIATION	2,414	3,621	4,828	6,035	7,242	8,449	9,656	10,863	12,070	13,277	14,484	15,691	16,898	16,898	16,898
44	NET INVESTMENT	69,980	68,773	67,566	66,359	65,152	63,945	62,738	61,531	60,324	59,117	57,910	56,703	55,496	55,496	55,496
45	AVERAGE INVESTMENT		69,377	68,170	66,963	65,756	64,549	63,342	62,135	60,928	59,721	58,514	57,307	56,100	56,100	
46	RETURN ON AVERAGE INVESTMENT		410	403	395	388	381	374	367	360	353	346	339	331	331	4,447
47																
48	RETURN REQUIREMENTS		595	584	573	563	552	542	532	522	512	502	492	480	480	6,449
49																
50	PROGRAM TOTAL		\$ 1,802	\$ 1,791	\$ 1,780	\$ 1,770	\$ 1,759	\$ 1,749	\$ 1,739	\$ 1,729	\$ 1,719	\$ 1,709	\$ 1,699	\$ 1,687	\$ 1,687	\$20,933

NOTES:  
RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

DUKE ENERGY FLORIDA  
SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN  
JANUARY 2015 - DECEMBER 2015

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 5 OF 9

LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL	
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15		
1	<b>BUSINESS ENERGY CHECK (20015936) (E)</b>															
2	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	3,085	3,085
4	DEPRECIATION BASE		72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	70,957	
5																
6	DEPRECIATION EXPENSE (20% rate)		1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,183	14,471
7																
8	CUMULATIVE INVESTMENT	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	69,415	69,415
9	LESS: ACC. DEPRECIATION	26,194	27,402	28,610	29,818	31,026	32,234	33,442	34,650	35,858	37,066	38,274	39,482	39,482	37,580	37,580
10	NET INVESTMENT	46,305	45,097	43,889	42,681	41,473	40,265	39,057	37,849	36,641	35,433	34,225	33,017	31,834	31,834	31,834
11	AVERAGE INVESTMENT		45,701	44,493	43,285	42,077	40,869	39,661	38,453	37,245	36,037	34,829	33,621	32,426		
12	RETURN ON AVERAGE INVESTMENT		269	262	255	248	241	234	227	220	213	205	198	191	191	2,763
13																
14	RETURN REQUIREMENTS		390	380	370	360	350	340	329	319	309	297	287	277	277	4,008
15																
16	PROGRAM TOTAL		\$ 1,598	\$ 1,588	\$ 1,578	\$ 1,568	\$ 1,558	\$ 1,548	\$ 1,537	\$ 1,527	\$ 1,517	\$ 1,505	\$ 1,495	\$ 1,460	\$ 1,460	\$18,479
17																
18	<b>CONSERVATION PROGRAM ADMIN (20015935) (E)</b>															
19	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
20	RETIREMENTS		0	0	0	0	31,365	0	0	0	0	0	0	0	0	31,365
21	DEPRECIATION BASE		31,366	31,366	31,366	31,366	31,366	15,683	-	-	-	-	-	-	-	-
22																
23	DEPRECIATION EXPENSE (20% rate)		523	523	523	523	484	0	0	0	0	0	0	0	0	2,576
24																
25	CUMULATIVE INVESTMENT	31,366	31,366	31,366	31,366	31,366	-	-	-	-	-	-	-	-	-	-
26	LESS: ACC. DEPRECIATION	28,790	29,313	29,836	30,359	30,882	-	-	-	-	-	-	-	-	-	-
27	NET INVESTMENT	2,576	2,053	1,530	1,007	484	-	-	-	-	-	-	-	-	-	-
28	AVERAGE INVESTMENT		2,314	1,791	1,268	745	242	-	-	-	-	-	-	-	-	-
29	RETURN ON AVERAGE INVESTMENT		14	11	7	4	1	-	-	-	-	-	-	-	-	37
30																
31	RETURN REQUIREMENTS		20	16	10	6	2	-	-	-	-	-	-	-	-	54
32																
33	PROGRAM TOTAL		\$ 543	\$ 539	\$ 533	\$ 529	\$ 486	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,630
34																
35	<b>TECH DEVELOPMENT (20015939) (E)</b>															
36	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
37	RETIREMENTS		0	11,311	1,630	0	305	0	0	0	0	0	0	0	0	13,247
38	DEPRECIATION BASE		13,247	7,591	1,120	305	153	0	0	0	0	0	0	0	0	0
39																
40	DEPRECIATION EXPENSE (20% rate)		221	127	19	5	3	0	0	0	0	0	0	0	0	375
41																
42	CUMULATIVE INVESTMENT	13,247	13,247	1,936	305	305	0	0	0	0	0	0	0	0	0	0
43	LESS: ACC. DEPRECIATION	12,848	13,069	1,885	273	278	0	0	0	0	0	0	0	0	0	-
44	NET INVESTMENT	399	178	51	32	27	0	0	0	0	0	0	0	0	0	0
45	AVERAGE INVESTMENT		289	115	42	30	14	0	0	0	0	0	0	0	0	0
46	RETURN ON AVERAGE INVESTMENT		1	0	0	0	0	0	0	0	0	0	0	0	0	1
47																
48	RETURN REQUIREMENTS		2	0	0	0	0	0	0	0	0	0	0	0	0	2
49																
50	PROGRAM TOTAL		\$ 223	\$ 127	\$ 19	\$ 5	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$377

NOTES:  
RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN**  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
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LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	<b>STANDBY GENERATION (20021332) (D)</b>														
2	INVESTMENT		\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$ 17,330	\$207,960
3	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEPRECIATION BASE		389,189	406,519	423,849	441,179	458,509	475,839	493,169	510,499	527,829	545,159	562,489	579,819	
5															
6	DEPRECIATION EXPENSE (20% rate)		6,486	6,775	7,064	7,353	7,642	7,931	8,219	8,508	8,797	9,086	9,375	9,664	96,900
7															
8	CUMULATIVE INVESTMENT	380,524	397,854	415,184	432,514	449,844	467,174	484,504	501,834	519,164	536,494	553,824	571,154	588,484	588,484
9	LESS: ACC. DEPRECIATION	213,781	220,267	227,042	234,106	241,459	249,101	257,032	265,251	273,759	282,556	291,642	301,017	310,681	310,681
10	NET INVESTMENT	166,743	177,587	188,142	198,408	208,385	218,073	227,472	236,583	245,405	253,938	262,182	270,137	277,803	277,803
11	AVERAGE INVESTMENT		172,165	182,865	193,275	203,397	213,229	222,773	232,028	240,994	249,672	258,060	266,160	273,970	
12	RETURN ON AVERAGE INVESTMENT		1,016	1,079	1,140	1,200	1,258	1,314	1,369	1,422	1,473	1,522	1,571	1,617	15,981
13															
14	RETURN REQUIREMENTS		1,474	1,565	1,654	1,741	1,825	1,906	1,986	2,063	2,137	2,208	2,279	2,345	23,183
15															
16	PROGRAM TOTAL		\$ 7,960	\$ 8,340	\$ 8,718	\$ 9,094	\$ 9,467	\$ 9,837	\$ 10,205	\$ 10,571	\$ 10,934	\$ 11,294	\$ 11,654	\$ 12,009	\$120,083
17															
18	<b>INTERRUPTIBLE SERVICE (20015941) (D)</b>														
19	INVESTMENT		\$ 10,500	\$ 0	\$ 0	\$ 10,500	\$ 0	\$ 0	\$ 10,500	\$ 0	\$ 0	\$ 10,500	\$ 0	\$ 0	\$42,000
20	RETIREMENTS		0	0	(6,097)	0	0	0	0	0	0	0	0	0	(6,097)
21	DEPRECIATION BASE		137,122	142,372	145,421	153,719	158,969	158,969	164,219	169,469	169,469	174,719	179,969	179,969	
22															
23	DEPRECIATION EXPENSE (20% rate)		2,285	2,373	2,424	2,562	2,649	2,649	2,737	2,824	2,824	2,912	2,999	2,999	32,237
24															
25	CUMULATIVE INVESTMENT	131,872	142,372	142,372	148,469	158,969	158,969	158,969	169,469	169,469	169,469	179,969	179,969	179,969	179,969
26	LESS: ACC. DEPRECIATION	58,967	61,252	63,625	72,146	74,708	77,357	80,006	82,743	85,567	88,391	91,303	94,302	97,301	97,301
27	NET INVESTMENT	72,905	81,120	78,747	76,323	84,261	81,612	78,963	86,726	83,902	81,078	88,666	85,667	82,668	82,668
28	AVERAGE INVESTMENT		77,012	79,933	77,535	80,292	82,936	80,287	82,844	85,314	82,490	84,872	87,166	84,167	
29	RETURN ON AVERAGE INVESTMENT		454	471	457	474	489	474	489	503	486	500	514	496	5,807
30															
31	RETURN REQUIREMENTS		659	683	663	688	709	688	709	730	705	725	746	720	8,425
32															
33	PROGRAM TOTAL		\$ 2,944	\$ 3,056	\$ 3,087	\$ 3,250	\$ 3,358	\$ 3,337	\$ 3,446	\$ 3,554	\$ 3,529	\$ 3,637	\$ 3,745	\$ 3,719	\$40,662
34															
35	<b>PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)</b>														
36	INVESTMENT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
37	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEPRECIATION BASE		0	0	0	0	0	0	0	0	0	0	0	0	
39															
40	DEPRECIATION EXPENSE (20% rate)		0	0	0	0	0	0	0	0	0	0	0	0	-
41															
42	CUMULATIVE INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	LESS: ACC. DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	NET INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	AVERAGE INVESTMENT		0	0	0	0	0	0	0	0	0	0	0	0	
46	RETURN ON AVERAGE INVESTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0
47															
48	RETURN REQUIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
49															
50	PROGRAM TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0

NOTES:  
RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN**  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
**SCHEDULE C-2**  
**PAGE 7 OF 9**

LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	<b>RESIDENTIAL ENERGY MANAGEMENT - SUMMARY (ITEMIZED BELOW)</b>														
2	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 1,192,225	\$ 906,052	\$ 972,013	\$ 1,266,481	\$ 895,630	\$ 999,267	\$ 1,083,379	\$ 1,549,234	\$ 641,554	\$ 550,420	\$ 417,620	\$ 417,620	\$10,891,493
3	RETIREMENTS		98,656	116,714	120,805	176,597	153,708	121,741	216,004	262,314	320,058	115,125	276,163	155,402	2,133,287
4	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION BASE		57,109,362	58,050,816	58,871,089	59,841,634	60,757,537	61,567,261	62,439,711	63,516,859	64,321,065	64,699,461	64,987,837	65,189,674	
7															
8	DEPRECIATION EXPENSE (itemized below)		609,217	624,908	638,579	654,755	670,020	683,515	698,056	716,009	729,412	735,718	740,525	743,889	8,244,603
9															
10	CUMULATIVE PLANT INVEST.	\$ 56,562,577	57,656,146	58,445,485	59,296,692	60,386,576	61,128,498	62,006,024	62,873,399	64,160,318	64,481,813	64,917,109	65,058,565	65,320,784	65,320,784
11	LESS: ACC. DEPRECIATION	\$ 10,692,717	11,203,278	11,711,473	12,229,246	12,707,404	13,223,716	13,785,490	14,267,542	14,721,237	15,130,591	15,751,184	16,215,546	16,804,033	16,804,033
12	CUMULATIVE CWIP INVEST.	\$ 12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305	12,009,305
13	NET PLANT INVESTMENT	\$ 57,879,165	58,462,173	58,743,317	59,076,751	59,688,477	59,914,087	60,229,839	60,615,161	61,448,386	61,360,527	61,175,229	60,852,324	60,526,055	60,526,055
14	AVERAGE INVESTMENT		58,170,669	58,602,745	58,910,034	59,382,614	59,801,282	60,071,963	60,422,500	61,031,774	61,404,457	61,267,878	61,013,777	60,689,190	
15	RETURN ON AVG. INVEST.		343,206	345,756	347,569	350,358	352,827	354,424	356,493	360,089	362,285	361,481	359,981	358,069	4,252,538
16															
17	RETURN REQUIREMENTS		497,854	501,552	504,182	508,228	511,809	514,127	517,128	522,344	525,531	524,363	522,187	519,414	\$6,168,719
18															
19	PROGRAM TOTAL		\$ 1,107,071	\$ 1,126,460	\$ 1,142,761	\$ 1,162,983	\$ 1,181,829	\$ 1,197,642	\$ 1,215,184	\$ 1,238,353	\$ 1,254,943	\$ 1,260,081	\$ 1,262,712	\$ 1,263,303	\$ 14,413,322
20															
21	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR HARDWARE FOR ODS, LMS, APPDEV. ALSO INCLUDES NGDR TELECOM. (D)</b>														
22	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
23	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
24	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
25	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
26	DEPRECIATION BASE		13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	
27															
28	DEPRECIATION EXPENSE		143,727	143,727	143,727	143,727	143,727	143,727	143,727	143,727	143,727	143,727	143,727	143,727	1,724,724
29															
30	CUMULATIVE PLANT INVEST.	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657	13,423,657
31	LESS: ACC. DEPRECIATION	1,643,714	1,787,441	1,931,168	2,074,895	2,218,622	2,362,349	2,506,076	2,649,803	2,793,530	2,937,257	3,080,984	3,224,711	3,368,438	3,368,438
32	CUMULATIVE CWIP INVEST.	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239	3,647,239
33	NET PLANT INVESTMENT	15,427,183	15,283,456	15,139,729	14,996,002	14,852,275	14,708,548	14,564,821	14,421,094	14,277,367	14,133,640	13,989,913	13,846,186	13,702,459	13,702,459
34	AVERAGE INVESTMENT		15,355,319	15,211,592	15,067,865	14,924,138	14,780,411	14,636,684	14,492,957	14,349,230	14,205,503	14,061,776	13,918,049	13,774,322	
35	RETURN ON AVG. INVEST.		90,597	89,748	88,901	88,052	87,205	86,356	85,508	84,661	83,812	82,965	82,116	81,269	1,031,190
36															
37	RETURN REQUIREMENTS		131,420	130,188	128,959	127,728	126,499	125,268	124,038	122,809	121,578	120,349	119,117	117,888	\$1,495,841
38															
39	PROGRAM TOTAL		\$ 275,147	\$ 273,915	\$ 272,686	\$ 271,455	\$ 270,226	\$ 268,995	\$ 267,765	\$ 266,536	\$ 265,305	\$ 264,076	\$ 262,844	\$ 261,615	\$ 3,220,565

NOTES:

RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%  
- DEPRECIATION EXPENSE IN LINE 28 IS CALCULATED USING A BLENDED RATE.

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN**  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 8 OF 9

LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR SOFTWARE FOR ODS, LMS, APPDEV (D)</b>														
2	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 774,605	\$ 488,432	\$ 554,393	\$ 848,861	\$ 462,010	\$ 581,647	\$ 665,759	\$ 1,115,614	\$ 223,934	\$ 132,800	\$ 0	\$ 0	\$5,848,053
3	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
4	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION BASE		12,975,176	13,606,695	14,128,107	14,829,734	15,485,169	16,006,998	16,630,701	17,521,387	18,191,160	18,369,527	18,435,927	18,435,927	
7															
8	DEPRECIATION EXPENSE (20% rate)		216,253	226,779	235,469	247,163	258,087	266,784	277,179	292,024	303,187	306,159	307,266	307,266	3,243,616
9															
10	CUMULATIVE PLANT INVEST.	12,587,874	13,362,478	13,850,911	14,405,303	15,254,164	15,716,175	16,297,822	16,963,580	18,079,194	18,303,127	18,435,927	18,435,927	18,435,927	18,435,927
11	LESS: ACC. DEPRECIATION	1,621,297	1,837,550	2,064,329	2,299,798	2,546,961	2,805,048	3,071,832	3,349,011	3,641,035	3,944,222	4,250,381	4,557,647	4,864,913	4,864,913
12	CUMULATIVE CWIP INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	NET PLANT INVESTMENT	10,966,577	11,524,928	11,786,582	12,105,505	12,707,203	12,911,127	13,225,990	13,614,569	14,438,159	14,358,905	14,185,546	13,878,280	13,571,014	13,571,014
14	AVERAGE INVESTMENT		11,245,753	11,655,755	11,946,044	12,406,354	12,809,165	13,068,558	13,420,279	14,026,364	14,398,532	14,272,226	14,031,913	13,724,647	
15	RETURN ON AVG. INVEST.		66,350	68,769	70,481	73,198	75,574	77,104	79,180	82,756	84,951	84,207	82,788	80,976	926,334
16															
17	RETURN REQUIREMENTS		96,247	99,756	102,240	106,181	109,627	111,847	114,858	120,045	123,230	122,150	120,092	117,464	\$1,343,737
18															
19	PROGRAM TOTAL		\$ 312,500	\$ 326,535	\$ 337,709	\$ 353,344	\$ 367,714	\$ 378,631	\$ 392,037	\$ 412,069	\$ 426,417	\$ 428,309	\$ 427,358	\$ 424,730	\$ 4,587,353
20															
21	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR AMI METERS (D)</b>														
22	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0
23	RETIREMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0
24	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
25	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0
26	DEPRECIATION BASE		22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	
27															
28	DEPRECIATION EXPENSE (5.97% rate)		111,743	111,743	111,743	111,743	111,743	111,743	111,743	111,743	111,743	111,743	111,743	111,743	1,340,916
29															
30	CUMULATIVE PLANT INVEST.	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960
31	LESS: ACC. DEPRECIATION	2,513,428	2,625,171	2,736,914	2,848,657	2,960,400	3,072,143	3,183,886	3,295,629	3,407,372	3,519,115	3,630,858	3,742,601	3,854,344	3,854,344
32	CUMULATIVE CWIP INVEST.	0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET PLANT INVESTMENT	19,947,532	19,835,789	19,724,046	19,612,303	19,500,560	19,388,817	19,277,074	19,165,331	19,053,588	18,941,845	18,830,102	18,718,359	18,606,616	18,606,616
34	AVERAGE INVESTMENT		19,891,660	19,779,917	19,668,174	19,556,431	19,444,688	19,332,945	19,221,202	19,109,459	18,997,716	18,885,973	18,774,230	18,662,487	
35	RETURN ON AVG. INVEST.		117,360	116,701	116,042	115,383	114,723	114,064	113,405	112,746	112,086	111,427	110,768	110,109	1,364,814
36															
37	RETURN REQUIREMENTS		170,242	169,286	168,330	167,374	166,417	165,461	164,505	163,549	162,592	161,636	160,680	159,724	\$1,979,796
38															
39	PROGRAM TOTAL		\$ 281,985	\$ 281,029	\$ 280,073	\$ 279,117	\$ 278,160	\$ 277,204	\$ 276,248	\$ 275,292	\$ 274,335	\$ 273,379	\$ 272,423	\$ 271,467	\$ 3,320,712

NOTES:  
RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF ESTIMATED CAPITAL INVESTMENTS, DEPRECIATION & RETURN**  
**JANUARY 2015 - DECEMBER 2015**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 9 OF 9

LINE NO.	PROGRAM TITLE	BEGINNING BALANCE	ESTIMATED												TOTAL	
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15		
1	<b>RESIDENTIAL ENERGY MANAGEMENT - NON-NGDR RESIDENTIAL PROJECTS (D)</b>															
2	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	RETIREMENTS		33,316	34,571	0	0	0	0	0	0	0	0	0	0	0	0
4	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION BASE		153,635	119,692	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406
7																
8	DEPRECIATION EXPENSE (20% rate)		2,561	1,995	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	1,707	21,626
9																
10	CUMULATIVE PLANT INVEST.	170,293	136,977	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406	102,406
11	LESS: ACC. AMORT.	122,676	91,921	59,345	61,052	62,759	64,466	66,173	67,880	69,587	71,294	73,001	74,708	76,415	76,415	76,415
12	CUMULATIVE CWIP INVEST.	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0
13	NET PLANT INVESTMENT	47,617	45,056	43,061	41,354	39,647	37,940	36,233	34,526	32,819	31,112	29,405	27,698	25,991	25,991	25,991
14	AVERAGE INVESTMENT		46,337	44,059	42,208	40,501	38,794	37,087	35,380	33,673	31,966	30,259	28,552	26,845	26,845	26,845
15	RETURN ON AVG. INVEST.		273	260	249	239	229	219	209	199	188	178	169	159	159	2,571
16																
17	RETURN REQUIREMENTS		396	377	361	346	332	318	303	289	273	258	245	231	231	3,729
18																
19	PROGRAM TOTAL		\$ 2,957	\$ 2,372	\$ 2,068	\$ 2,053	\$ 2,039	\$ 2,025	\$ 2,010	\$ 1,996	\$ 1,980	\$ 1,965	\$ 1,952	\$ 1,938	\$ 1,938	\$25,355
20																
21	<b>RESIDENTIAL ENERGY MANAGEMENT - LOAD MANAGEMENT SWITCHES (9080120) (D)</b>															
22	EXPENDITURES BOOKED DIRECTLY TO PLANT		\$ 417,620	\$ 417,620	\$ 417,620	\$ 417,620	\$ 433,620	\$ 417,620	\$ 417,620	\$ 433,620	\$ 417,620	\$ 417,620	\$ 417,620	\$ 417,620	\$ 417,620	\$5,043,440
23	RETIREMENTS		65,340	82,143	120,805	176,597	153,708	121,741	216,004	262,314	320,058	115,125	276,163	155,402	155,402	2,065,400
24	INVESTMENTS BOOKED TO CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CLOSINGS TO PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	AMORTIZATION BASE		8,095,934	8,439,812	8,755,959	9,024,877	9,285,345	9,573,240	9,821,987	10,008,449	10,142,882	10,342,911	10,564,887	10,766,724	10,766,724	10,766,724
27																
28	AMORTIZATION EXPENSE (20% rate)		134,933	140,664	145,933	150,415	154,756	159,554	163,700	166,808	169,048	172,382	176,082	179,446	179,446	1,913,721
29																
30	CUMULATIVE PLANT INVEST.	7,919,793	8,272,074	8,607,551	8,904,366	9,145,389	9,425,301	9,721,179	9,922,795	10,094,102	10,191,663	10,494,158	10,635,615	10,897,834	10,897,834	10,897,834
31	LESS: ACC. AMORT.	4,791,602	4,861,195	4,919,717	4,944,844	4,918,662	4,919,710	4,957,523	4,905,219	4,809,713	4,658,703	4,715,960	4,615,879	4,639,923	4,639,923	4,639,923
32	CUMULATIVE CWIP INVEST.	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065	8,362,065
33	NET PLANT INVESTMENT	11,490,257	11,772,944	12,049,900	12,321,587	12,588,792	12,867,656	13,125,722	13,379,642	13,646,454	13,895,026	14,140,264	14,381,802	14,619,976	14,619,976	14,619,976
34	AVERAGE INVESTMENT		11,631,600	11,911,422	12,185,743	12,455,189	12,728,224	12,996,689	13,252,682	13,513,048	13,770,740	14,017,645	14,261,033	14,500,889	14,500,889	14,500,889
35	RETURN ON AVG. INVEST.		68,626	70,278	71,896	73,486	75,096	76,681	78,191	79,727	81,248	82,704	84,140	85,556	85,556	927,629
36																
37	RETURN REQUIREMENTS		99,549	101,945	104,292	106,599	108,934	111,233	113,424	115,652	117,858	119,970	122,053	124,107	124,107	1,345,616
38																
39	PROGRAM TOTAL		\$ 234,482	\$ 242,609	\$ 250,225	\$ 257,014	\$ 263,690	\$ 270,787	\$ 277,124	\$ 282,460	\$ 286,906	\$ 292,352	\$ 298,135	\$ 303,553	\$ 303,553	\$3,259,337
40																
41	<b>SUMMARY OF DEMAND &amp; ENERGY:</b>															
42																
43	ENERGY		5,144	4,549	4,409	4,367	4,298	3,785	3,759	3,735	3,712	3,686	3,522	3,331	3,331	48,296
44	DEMAND		1,117,975	1,137,856	1,154,566	1,175,327	1,194,654	1,210,816	1,228,835	1,252,478	1,269,406	1,275,012	1,278,111	1,279,031	1,279,031	14,574,067
45	TOTAL DEPRECIATION AND RETURN		1,123,119	1,142,405	1,158,975	1,179,694	1,198,952	1,214,601	1,232,594	1,256,213	1,273,118	1,278,698	1,281,633	1,282,362	1,282,362	14,622,363

NOTES:  
RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.  
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%



DUKE ENERGY FLORIDA  
 CONSERVATION PROGRAM COSTS  
 JANUARY through JULY, 2014 ACTUAL  
 AUGUST through DECEMBER, 2014 ESTIMATED

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C - 3  
 PAGE 1 OF 12

LINE NO.	PROGRAM TITLE	DEPRECIATION AMORTIZATION & RETURN	OPERATING AND MAINTENANCE COSTS							PROGRAM REVENUES (CREDITS)	TOTAL
			PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER		
1	BETTER BUSINESS										
2	A. ACTUAL	\$6,833	\$568,382	\$0	\$37,297	-\$147	\$16,982	\$653,661	\$11,273	\$0	\$1,294,281
3	B. ESTIMATED	4,653	413,666	0	106,547	0	17,324	634,912	13,109	0	1,190,210
4											
5	C. TOTAL	11,486	982,048	0	143,844	-147	34,306	1,288,573	24,382	0	2,484,491
6											
7	RESIDENTIAL NEW CONSTRUCTION										
8	A. ACTUAL	\$0	\$476,259	\$0	\$14,342	\$2,374	\$51,511	\$2,572,864	\$22,315	\$0	\$3,139,664
9	B. ESTIMATED	0	327,842	0	8,171	1,500	7,446	994,190	16,558	0	1,355,707
10											
11	C. TOTAL	0	804,101	0	22,513	3,874	58,957	3,567,054	38,872	0	4,495,371
12											
13	HOME ENERGY IMPROVEMENT										
14	A. ACTUAL	\$5,304	\$691,056	\$0	\$9,412	\$1,789	\$407,622	\$1,878,915	\$24,391	\$0	\$3,018,489
15	B. ESTIMATED	2,461	504,709	0	4,462	1,300	701,381	972,163	14,103	0	2,200,580
16											
17	C. TOTAL	7,765	1,195,765	0	13,874	3,089	1,109,003	2,851,078	38,495	0	5,219,069
18											
19	C/I NEW CONSTRUCTION										
20	A. ACTUAL	\$0	\$246,418	\$0	\$11,541	\$0	\$5,818	\$138,855	\$4,662	\$0	\$407,294
21	B. ESTIMATED	0	190,428	0	101,211	0	5,246	244,222	7,543	0	548,651
22											
23	C. TOTAL	0	436,846	0	112,753	0	11,064	383,077	12,205	0	955,945
24											
25	HOME ENERGY CHECK										
26	A. ACTUAL	\$0	\$1,980,895	\$0	\$37,971	\$83,870	-\$59,965	\$0	\$74,399	\$0	\$2,117,171
27	B. ESTIMATED	3,943	1,397,380	0	25,439	104,104	1,981,965	0	50,279	0	3,563,110
28											
29	C. TOTAL	3,943	3,378,274	0	63,410	187,975	1,922,000	0	124,678	0	5,680,281
30											
31	LOW INCOME										
32	A. ACTUAL	\$0	\$78,906	\$0	\$687	\$0	\$15,515	\$34,029	\$4,891	\$0	\$134,028
33	B. ESTIMATED	0	56,754	0	700	0	15,000	65,928	4,609	0	142,991
34											
35	C. TOTAL	0	135,659	0	1,387	0	30,515	99,957	9,500	0	277,019

DUKE ENERGY FLORIDA  
 CONSERVATION PROGRAM COSTS  
 JANUARY through JULY, 2014 ACTUAL  
 AUGUST through DECEMBER, 2014 ESTIMATED

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C - 3  
 PAGE 2 OF 12

LINE NO.	PROGRAM TITLE	DEPRECIATION AMORTIZATION & RETURN	OPERATING AND MAINTENANCE COSTS							PROGRAM REVENUES (CREDITS)	TOTAL
			PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER		
1	RENEWABLE ENERGY SAVER										
2	A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0
4											
5	C. TOTAL	0	0	0	0	0	0	0	0	0	0
6											
7	NEIGHBORHOOD ENERGY SAVER										
8	A. ACTUAL	\$0	\$134,645	\$0	\$587	\$7,307	\$71,014	\$589,970	\$24,155	\$0	\$827,679
9	B. ESTIMATED	0	101,472	0	4,943	27,330	1	361,030	7,048	0	501,823
10											
11	C. TOTAL	0	236,118	0	5,530	34,637	71,015	951,000	31,203	0	1,329,501
12											
13	BUSINESS ENERGY CHECK										
14	A. ACTUAL	\$11,888	\$259,970	\$0	\$53,616	\$2,913	\$15,958	\$0	\$23,223	\$0	\$367,566
15	B. ESTIMATED	8,151	197,968	0	81,980	2,080	20,928	0	19,368	0	330,474
16											
17	C. TOTAL	20,039	457,938	0	135,595	4,993	36,885	0	42,590	0	698,040
18											
19	QUALIFYING FACILITY										
20	A. ACTUAL	\$0	\$1,115,186	\$0	\$35,253	\$46,607	\$0	\$0	\$10,401	\$0	\$1,207,448
21	B. ESTIMATED	0	-135,500	0	5,000	-40,424	0	0	14,550	0	-156,374
22											
23	C. TOTAL	0	979,686	0	40,253	6,183	0	0	24,951	0	1,051,074
24											
25	INNOVATION INCENTIVE										
26	A. ACTUAL	\$0	\$15,372	\$0	\$52	\$0	\$0	\$14,614	\$0	\$0	\$30,038
27	B. ESTIMATED	0	9,737	0	11,948	0	0	25,386	0	0	47,071
28											
29	C. TOTAL	0	25,109	0	12,000	0	0	40,000	0	0	77,109
30											
31	TECHNOLOGY DEVELOPMENT										
32	A. ACTUAL	\$1,685	\$71,088	\$0	\$23,075	\$101	\$0	\$0	\$8,540	\$0	\$104,488
33	B. ESTIMATED	1,146	334,182	0	269,244	33,355	0	0	59,072	0	696,998
34											
35	C. TOTAL	2,831	405,269	0	292,318	33,456	0	0	67,612	0	801,486

DUKE ENERGY FLORIDA  
 CONSERVATION PROGRAM COSTS  
 JANUARY through JULY, 2014 ACTUAL  
 AUGUST through DECEMBER, 2014 ESTIMATED

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
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LINE NO.	PROGRAM TITLE	DEPRECIATION	OPERATING AND MAINTENANCE COSTS							PROGRAM	TOTAL
		AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	REVENUES (CREDITS)	
1	STANDBY GENERATION										
2	A. ACTUAL	\$65,747	\$118,168	\$0	\$20,628	\$58,734	\$0	\$3,193,558	\$12,161	\$0	\$3,468,997
3	B. ESTIMATED	39,307	78,368	0	7,790	46,944	0	2,271,380	6,404	0	2,450,193
4											
5	C. TOTAL	105,054	196,536	0	28,418	105,678	0	5,464,939	18,565	0	5,919,190
6											
7	INTERRUPT LOAD MANAGEMENT										
8	A. ACTUAL	\$16,644	\$54,595	\$51	\$5,848	\$20	\$0	\$15,762,037	\$2,698	\$0	\$15,841,892
9	B. ESTIMATED	11,661	39,206	51	4,178	20	0	11,591,467	2,143	0	11,648,725
10											
11	C. TOTAL	28,305	93,801	103	10,025	40	0	27,353,504	4,840	0	27,490,617
12											
13	CURTAIL LOAD MANAGEMENT										
14	A. ACTUAL	\$0	\$0	\$0	-\$36,166	\$0	\$172	\$698,960	\$0	\$0	\$662,966
15	B. ESTIMATED	0	0	0	0	0	-172	473,072	0	0	472,900
16											
17	C. TOTAL	0	0	0	-36,166	0	0	1,172,032	0	0	1,135,866
18											
19	RESIDENTIAL ENERGY MANAGEMENT INC. NGDR & LOAD MANAGEMENT SWITCHES										
20	A. ACTUAL	\$6,778,144	\$1,585,085	\$2,307	\$1,904,504	\$564,636	\$25,649	\$12,335,860	\$59,373	\$0	\$23,255,558
21	B. ESTIMATED	5,028,823	612,484	-2,251	1,332,092	18,056	18,320	8,638,308	236,236	0	15,882,069
22											
23	C. TOTAL	11,806,967	2,197,569	56	3,236,596	582,692	43,969	20,974,168	295,609	0	39,137,627
24											
25	COMMERCIAL LOAD MANAGEMENT										
26	A. ACTUAL	\$0	\$223	\$0	\$1,050	\$0	\$0	\$279,502	\$0	\$0	\$280,775
27	B. ESTIMATED	0	223	0	1,050	0	0	227,312	0	0	228,585
28											
29	C. TOTAL	0	446	0	2,100	0	0	506,814	0	0	509,360
30											
31	CONSERVATION PROGRAM ADMIN										
32	A. ACTUAL	\$4,227	\$1,815,991	\$81,825	\$360,726	\$42,307	\$208,309	\$1,163	\$225,586	\$0	\$2,740,133
33	B. ESTIMATED	2,781	1,688,657	55,305	344,711	30,464	140,004	-1,163	207,862	0	2,468,622
34											
35	C. TOTAL	7,008	3,504,648	137,131	705,437	72,771	348,313	0	433,448	0	5,208,755

DUKE ENERGY FLORIDA  
 CONSERVATION PROGRAM COSTS  
 JANUARY through JULY, 2014 ACTUAL  
 AUGUST through DECEMBER, 2014 ESTIMATED

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
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LINE NO.	PROGRAM TITLE	DEPRECIATION AMORTIZATION & RETURN	OPERATING AND MAINTENANCE COSTS							PROGRAM REVENUES (CREDITS)	TOTAL
			PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER		
1	SOLAR WATER HEATING WITH EM										
2	A. ACTUAL	\$0	\$12,729	\$0	\$37	\$0	\$916	\$73,875	\$741	\$0	\$88,299
3	B. ESTIMATED	0	\$8,419	\$0	\$37	\$0	-\$916	\$64,513	\$741	0	72,795
4											
5	C. TOTAL	0	21,148	0	74	0	0	138,388	1,482	0	161,093
6											
7	RESIDENTIAL SOLAR PHOTOVOLTAIC										
8	A. ACTUAL	\$0	\$48,633	\$0	\$981	\$0	\$274	\$1,691,689	\$10,446	\$0	\$1,752,024
9	B. ESTIMATED	0	34,178	0	798	0	275	208,311	8,707	0	252,269
10											
11	C. TOTAL	0	82,812	0	1,779	0	549	1,900,001	19,153	0	2,004,293
12											
13	SOLAR WATER HEAT LOW INCOME RES										
14	A. ACTUAL	\$0	\$4,517	\$0	\$0	\$0	\$0	\$22,101	\$741	\$0	\$27,359
15	B. ESTIMATED	0	2,935	0	0	0	0	85,443	741	0	89,119
16											
17	C. TOTAL	0	7,452	0	0	0	0	107,544	1,482	0	116,478
18											
19	COMMERCIAL SOLAR PHOTOVOLTAIC										
20	A. ACTUAL	\$0	\$6,259	\$0	\$92	\$0	\$0	\$841,243	\$840	\$0	\$848,434
21	B. ESTIMATED	0	4,166	0	10	0	0	458,758	840	0	463,773
22											
23	C. TOTAL	0	10,424	0	102	0	0	1,300,001	1,680	0	1,312,207
24											
25	PHOTOVOLTAIC FOR SCHOOLS										
26	A. ACTUAL	\$0	\$8,318	\$0	\$1,863	\$2,405	\$1,000	\$888,565	\$749	\$0	\$902,899
27	B. ESTIMATED	0	5,294	0	1,863	2,405	1,000	1,611,435	750	0	1,622,747
28											
29	C. TOTAL	0	13,612	0	3,726	4,810	2,000	2,500,000	1,499	0	2,525,646
30											
31	RESEARCH AND DEMONSTRATION										
32	A. ACTUAL	\$0	\$8,399	\$0	\$1,260	\$33,697	\$0	\$0	\$0	\$0	\$43,357
33	B. ESTIMATED	0	7,859	0	268,141	0	0	0	0	0	276,000
34											
35	C. TOTAL	0	16,258	0	269,401	33,697	0	0	0	0	319,357
36											
37	TOTAL ALL PROGRAMS	\$11,993,398	\$15,181,518	\$137,289	\$5,064,970	\$1,073,747	\$3,668,576	\$70,598,130	\$1,192,248	\$0	\$108,909,877

DUKE ENERGY FLORIDA  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
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LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>BETTER BUSINESS (20015937) (E)</b>													
2	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEPRECIATION BASE	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	
5														
6	DEPRECIATION EXPENSE (20% rate)	864	864	864	864	864	864	864	864	864	864	864	864	10,368
7														
8	CUMM. NET INVEST	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855	51,855
9	LESS: ACC. NET DEPR	35,849	36,713	37,577	38,441	39,305	40,169	41,033	41,897	42,761	43,625	44,489	45,353	46,217
10	NET INVESTMENT	16,006	15,142	14,278	13,414	12,550	11,686	10,822	9,958	9,094	8,230	7,366	6,502	5,638
11	AVERAGE INVESTMENT		15,574	14,710	13,846	12,982	12,118	11,254	10,390	9,526	8,662	7,798	6,934	6,070
12	RETURN ON AVG INVEST		94	89	84	78	73	68	61	56	51	46	41	36
13														777
14	RETURN REQUIREMENTS		135	127	120	112	104	98	89	81	74	67	59	52
15														1,118
16	PROGRAM TOTAL		\$999	\$991	\$984	\$976	\$968	\$962	\$953	\$945	\$938	\$931	\$923	\$916
17														\$11,486
18	<b>HOME ENERGY IMPROVEMENT (20015934) (E)</b>													
19	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RETIREMENTS	0	0	0	12,614	12,227	0	0	0	0	0	0	0	24,841
21	DEPRECIATION BASE	53,624	53,624	53,624	47,317	34,897	28,783	28,783	28,783	28,783	28,783	28,783	28,783	
22														
23	DEPRECIATION EXPENSE (20% rate)	894	894	894	789	582	480	480	480	480	480	480	480	7,413
24														
25	CUMM. NET INVEST	53,624	53,624	53,624	41,010	28,783	28,783	28,783	28,783	28,783	28,783	28,783	28,783	28,783
26	LESS: ACC. NET DEPR	45,945	46,839	47,733	48,627	36,802	25,157	25,637	26,117	26,597	27,077	27,557	28,037	28,517
27	NET INVESTMENT	7,680	6,786	5,892	4,998	4,209	3,627	3,147	2,667	2,187	1,707	1,227	747	267
28	AVERAGE INVESTMENT		7,233	6,339	5,445	4,603	3,918	3,387	2,907	2,427	1,947	1,467	987	507
29	RETURN ON AVG INVEST		44	38	33	28	23	20	17	14	11	8	6	3
30														245
31	RETURN REQUIREMENTS		63	54	47	40	33	29	25	20	16	12	9	4
32														352
33	PROGRAM TOTAL		\$957	\$948	\$941	\$829	\$615	\$509	\$505	\$500	\$496	\$492	\$489	\$484
34														\$7,765
35	<b>HOME ENERGY CHECK (20015932) (E)</b>													
36	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,394	\$0	\$0	\$72,394
37	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEPRECIATION BASE	0	0	0	0	0	0	0	0	0	36,197	72,394	72,394	
39														
40	DEPRECIATION EXPENSE (20% rate)	0	0	0	0	0	0	0	0	0	0	1,207	1,207	2,414
41														
42	CUMM. NET INVEST	0	0	0	0	0	0	0	0	0	72,394	72,394	72,394	72,394
43	LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0	0	0	1,207	2,414	2,414
44	NET INVESTMENT	0	0	0	0	0	0	0	0	0	72,394	71,187	69,980	69,980
45	AVERAGE INVESTMENT		0	0	0	0	0	0	0	0	36,197	71,791	70,584	
46	RETURN ON AVG INVEST		0	0	0	0	0	0	0	0	213	424	417	1,054
47														
48	RETURN REQUIREMENTS		0	0	0	0	0	0	0	0	309	615	605	1,529
49														
50	PROGRAM TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$1,822	\$1,812	\$3,943

NOTES:

- JAN-JUN RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.25% BASED ON MAY 2013 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN**  
**FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-3  
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LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>BUSINESS ENERGY CHECK (20015936) (E)</b>													
2	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEPRECIATION BASE	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	
5														
6	DEPRECIATION EXPENSE (20% rate)	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	14,496
7														
8	CUMM. NET INVEST	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499	72,499
9	LESS: ACC. NET DEPR	11,698	12,906	14,114	15,322	16,530	17,738	18,946	20,154	21,362	22,570	23,778	24,986	26,194
10	NET INVESTMENT	60,801	59,593	58,385	57,177	55,969	54,761	53,553	52,345	51,137	49,929	48,721	47,513	46,305
11	AVERAGE INVESTMENT		60,197	58,989	57,781	56,573	55,365	54,157	52,949	51,741	50,533	49,325	48,117	46,909
12	RETURN ON AVG INVEST		364	357	349	342	335	328	312	305	298	291	284	277
13														3,842
14	RETURN REQUIREMENTS		522	511	500	490	480	470	453	443	432	422	412	402
15														5,537
16	PROGRAM TOTAL		\$1,730	\$1,719	\$1,708	\$1,698	\$1,688	\$1,678	\$1,661	\$1,651	\$1,640	\$1,630	\$1,620	\$1,610
17														\$20,033
18	<b>ENERGY CONSERVATION ADMIN (20015935) (E)</b>													
19	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RETIREMENTS	\$0	\$0	\$0	\$2,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2,394
21	DEPRECIATION BASE	33,760	33,760	33,760	32,563	31,366	31,366	31,366	31,366	31,366	31,366	31,366	31,366	31,366
22														
23	DEPRECIATION EXPENSE (20% rate)	563	563	563	543	523	523	523	523	523	523	523	523	6,416
24														
25	CUMM. NET INVEST	33,760	33,760	33,760	31,366	31,366	31,366	31,366	31,366	31,366	31,366	31,366	31,366	31,366
26	LESS: ACC. NET DEPR	24,768	25,331	25,894	26,457	24,606	25,129	25,652	26,175	26,698	27,221	27,744	28,267	28,790
27	NET INVESTMENT	8,992	8,429	7,866	7,303	6,760	6,237	5,714	5,191	4,668	4,145	3,622	3,099	2,576
28	AVERAGE INVESTMENT		8,710	8,147	7,584	7,031	6,498	5,975	5,452	4,929	4,406	3,883	3,360	2,837
29	RETURN ON AVG INVEST		52	49	46	42	39	36	32	29	26	22	20	17
30														410
31	RETURN REQUIREMENTS		75	70	66	60	56	52	46	42	38	32	29	25
32														591
33	PROGRAM TOTAL		\$638	\$633	\$629	\$603	\$579	\$575	\$569	\$565	\$561	\$555	\$552	\$548
34														\$7,007
35	<b>TECHNOLOGY DEVELOPMENT (20015939) (E)</b>													
36	INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEPRECIATION BASE	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247
39														
40	DEPRECIATION EXPENSE (20% rate)	221	221	221	221	221	221	221	221	221	221	221	221	2,652
41														
42	CUMM. NET INVEST	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247	13,247
43	LESS: ACC. NET DEPR	10,196	10,417	10,638	10,859	11,080	11,301	11,522	11,743	11,964	12,185	12,406	12,627	12,848
44	NET INVESTMENT	3,051	2,830	2,609	2,388	2,167	1,946	1,725	1,504	1,283	1,062	841	620	399
45	AVERAGE INVESTMENT		2,941	2,720	2,499	2,278	2,057	1,836	1,615	1,394	1,173	952	731	510
46	RETURN ON AVG INVEST		18	16	15	13	13	11	10	8	7	6	4	3
47														124
48	RETURN REQUIREMENTS		26	23	21	19	19	16	14	12	10	9	6	4
49														179
50	PROGRAM TOTAL		\$247	\$244	\$242	\$240	\$240	\$237	\$235	\$233	\$231	\$230	\$227	\$225
														\$2,831

NOTES:

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- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

DUKE ENERGY FLORIDA  
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-3  
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LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>STANDBY GENERATION (20021332) (D)</b>													
2	INVESTMENTS	\$0	\$35,171	\$0	\$0	\$0	\$0	\$0	\$0	\$13,420	\$0	\$13,421	\$0	\$62,012
3	RETIREMENTS	0	0	0	0	0	0	0	88,691	28,123	910	0	0	117,723
4	DEPRECIATION BASE	436,235	453,821	471,406	471,406	471,406	471,406	471,406	427,061	375,364	367,558	373,813	380,524	
5														
6	DEPRECIATION EXPENSE (20% rate)	7,271	7,564	7,857	7,857	7,857	7,857	7,857	7,118	6,256	6,126	6,230	6,342	86,192
7														
8	CUMM. NET INVEST	436,235	436,235	471,406	471,406	471,406	471,406	471,406	382,715	368,013	367,103	380,524	380,524	380,524
9	LESS: ACC. NET DEPR	245,312	252,583	260,147	268,004	275,861	283,718	291,575	299,432	217,859	195,992	201,209	207,439	213,781
10	NET INVESTMENT	190,923	183,652	211,259	203,402	195,545	187,688	179,831	171,974	164,856	172,020	165,894	173,085	166,743
11	AVERAGE INVESTMENT	187,287	197,456	207,331	199,474	191,617	183,760	175,903	168,415	168,438	168,957	169,490	169,914	169,914
12	RETURN ON AVG INVEST	1,131	1,193	1,253	1,205	1,157	1,111	1,038	994	994	997	1,000	1,002	13,075
13														
14	RETURN REQUIREMENTS	1,621	1,710	1,796	1,727	1,658	1,592	1,506	1,442	1,442	1,446	1,451	1,454	18,845
15														
16	PROGRAM TOTAL	\$8,892	\$9,274	\$9,653	\$9,584	\$9,515	\$9,449	\$9,363	\$8,560	\$7,698	\$7,572	\$7,681	\$7,796	\$105,037
17														
18	<b>INTERRUPTIBLE SERVICE (20015941) (D)</b>													
19	INVESTMENTS	\$0	\$7,153	\$0	\$0	\$0	\$0	\$0	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$59,653
20	RETIREMENTS	0	0	0	67,559	0	496	0	0	6,008	0	0	6,629	80,693
21	DEPRECIATION BASE	152,912	156,488	160,065	126,285	92,505	92,257	92,009	97,259	104,755	112,251	122,751	129,937	
22														
23	DEPRECIATION EXPENSE (20% rate)	2,549	2,608	2,668	2,105	1,542	1,538	1,533	1,621	1,746	1,871	2,046	2,166	23,993
24														
25	CUMM. NET INVEST	152,912	152,912	160,065	160,065	92,505	92,505	92,009	102,509	107,001	117,501	128,001	131,872	131,872
26	LESS: ACC. NET DEPR	115,667	118,216	120,824	123,492	58,038	59,580	60,622	62,155	63,776	59,513	61,384	63,430	58,967
27	NET INVESTMENT	37,245	34,696	39,241	36,573	34,468	32,926	31,388	29,855	38,734	47,488	56,117	64,571	72,905
28	AVERAGE INVESTMENT	35,970	36,968	37,907	35,520	33,697	32,157	30,621	34,294	43,111	51,802	60,344	68,738	68,738
29	RETURN ON AVG INVEST	217	223	229	215	203	194	181	202	255	305	356	406	2,986
30														
31	RETURN REQUIREMENTS	311	320	328	308	291	278	263	293	370	443	516	589	4,310
32														
33	PROGRAM TOTAL	\$2,860	\$2,928	\$2,996	\$2,413	\$1,833	\$1,816	\$1,796	\$1,914	\$2,116	\$2,314	\$2,562	\$2,755	\$28,303
34														
35	<b>PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)</b>													
36	INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEPRECIATION BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
39														
40	DEPRECIATION EXPENSE (20% rate)	0	0	0	0	0	0	0	0	0	0	0	0	0
41														
42	CUMULATIVE INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
43	LESS: ACC. DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0
44	NET INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
45	AVERAGE INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
46	RETURN ON AVERAGE INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
47														
48	RETURN REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
49														
50	PROGRAM TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NOTES:

- JAN-JUN RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.25% BASED ON MAY 2013 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN**  
**FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-3  
PAGE 8 OF 12

LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>RESIDENTIAL ENERGY MANAGEMENT - SUMMARY (ITEMIZED BELOW)</b>													
2	EXPENDITURES BOOKED DIRECTLY TO PLANT	\$2,523,978	\$1,516,627	\$271,535	\$398,152	(\$156,701)	\$56,868	\$21,178	\$180,053	\$180,053	\$180,053	\$531,820	\$506,523	\$6,210,139
3	RETIREMENTS	\$585,774	\$451,377	\$839,558	\$572,340	\$828,390	\$595,823	\$527,188	\$432,254	\$317,512	\$276,226	\$101,901	\$117,345	5,645,690
4	INVESTMENTS BOOKED TO CWIP	\$485,153	\$362,578	\$905,033	\$356,826	\$174,544	\$286,953	\$608,132	\$372,904	\$317,808	\$662,590	\$0	\$0	4,532,520
5	CLOSINGS TO PLANT	\$1,234,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,443,927	\$0	8,678,696
6	DEPRECIATION BASE	\$48,905,917	\$51,025,028	\$51,273,642	\$50,902,538	\$50,322,897	\$49,560,874	\$49,038,394	\$48,659,288	\$48,464,457	\$48,347,641	\$52,236,477	\$56,367,989	
7														
8	DEPRECIATION EXPENSE (itemized below)	\$488,763	\$512,650	\$521,561	\$515,928	\$506,290	\$493,548	\$484,831	\$478,511	\$475,263	\$473,317	\$533,066	\$596,860	6,080,588
9														
10	CUMULATIVE PLANT INVEST.	\$47,319,432	\$50,492,404	\$51,557,654	\$50,989,631	\$50,815,443	\$49,830,352	\$49,291,397	\$48,785,387	\$48,533,186	\$48,395,727	\$48,299,553	\$56,173,399	\$56,562,577
11	LESS: ACC. NET DEPR	\$10,257,818	\$10,160,807	\$10,222,080	\$9,904,083	\$9,847,671	\$9,525,570	\$9,423,296	\$9,380,939	\$9,427,196	\$9,584,947	\$9,782,037	\$10,213,202	\$10,692,717
12	CUMULATIVE CWIP INVEST.	\$16,155,480	\$15,405,864	\$15,768,442	\$16,673,475	\$17,030,301	\$17,204,845	\$17,491,798	\$18,099,930	\$18,472,834	\$18,790,641	\$19,453,231	\$12,009,305	\$12,009,305
13	NET PLANT INVESTMENT	\$53,217,093	\$55,737,461	\$57,104,016	\$57,759,023	\$57,998,073	\$57,509,626	\$57,359,900	\$57,504,378	\$57,578,824	\$57,601,421	\$57,970,747	\$57,969,502	\$57,879,165
14	AVERAGE INVESTMENT	\$54,477,277	\$56,420,739	\$57,431,520	\$57,878,548	\$57,753,850	\$57,434,763	\$57,432,139	\$57,541,601	\$57,590,123	\$57,786,084	\$57,970,124	\$57,924,333	
15	RETURN ON AVG INVEST	\$329,134	\$340,877	\$346,986	\$349,685	\$348,930	\$347,004	\$338,848	\$339,497	\$339,782	\$340,937	\$342,023	\$341,753	4,105,456
16														
17	RETURN REQUIREMENTS	\$471,684	\$488,512	\$497,267	\$501,136	\$500,053	\$497,293	\$491,531	\$492,473	\$492,888	\$494,562	\$496,137	\$495,746	5,919,282
18														
19	PROGRAM TOTAL	\$960,447	\$1,001,162	\$1,018,828	\$1,017,064	\$1,006,343	\$990,841	\$976,362	\$970,984	\$968,151	\$967,879	\$1,029,203	\$1,092,606	\$11,999,870
20														
21	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR HARDWARE FOR ODS, LMS, APPDEV. ALSO INCLUDES NGDR TELECOM. (D)</b>													
22	EXPENDITURES BOOKED DIRECTLY TO PLANT	\$2,581,787	\$1,402,512	(\$259,009)	(\$30,287)	\$0	\$867	\$54	\$0	\$0	\$0	\$0	\$0	\$3,695,924
23	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	INVESTMENTS BOOKED TO CWIP	263,247	131,479	529,653	(82,513)	61,027	119,520	212,886	0	0	0	0	0	1,235,298
25	CLOSINGS TO PLANT	1,234,769	0	0	0	0	0	0	0	0	0	2,131,720	0	3,366,488
26	DEPRECIATION BASE	8,269,523	10,879,057	11,450,809	11,306,161	11,291,017	11,291,451	11,291,911	11,291,938	11,291,938	11,291,938	12,357,798	13,423,657	
27														
28	DEPRECIATION EXPENSE	74,928	106,020	120,221	118,497	118,317	118,322	118,328	118,328	118,328	118,328	131,028	143,727	1,404,372
29														
30	CUMULATIVE PLANT INVEST.	6,361,245	10,177,801	11,580,314	11,321,304	11,291,017	11,291,017	11,291,884	11,291,938	11,291,938	11,291,938	13,423,657	13,423,657	13,423,657
31	LESS: ACC. NET DEPR	239,342	314,270	420,290	540,511	659,008	777,325	895,647	1,013,975	1,132,303	1,250,631	1,368,959	1,499,987	1,643,714
32	CUMULATIVE CWIP INVEST.	5,778,429	4,806,908	4,938,386	5,468,039	5,385,526	5,446,553	5,566,073	5,778,959	5,778,959	5,778,959	3,647,239	3,647,239	3,647,239
33	NET PLANT INVESTMENT	11,900,333	14,670,439	16,098,410	16,248,832	16,017,535	15,960,245	15,962,310	16,056,922	15,938,594	15,820,266	15,701,938	15,570,910	15,427,183
34	AVERAGE INVESTMENT	13,285,386	15,384,424	16,173,621	16,133,184	15,988,890	15,961,278	16,009,616	15,997,758	15,879,430	15,761,102	15,636,424	15,499,046	
35	RETURN ON AVG INVEST	80,266	92,948	97,717	97,472	96,600	96,433	94,457	94,386	93,688	92,990	92,255	91,444	1,120,656
36														
37	RETURN REQUIREMENTS	115,030	133,204	140,039	139,688	138,438	138,199	137,019	136,916	135,904	134,891	133,825	132,648	1,615,801
38														
39	PROGRAM TOTAL	\$189,958	\$239,224	\$260,260	\$258,185	\$256,755	\$256,521	\$255,347	\$255,244	\$254,232	\$253,219	\$264,853	\$276,375	\$3,020,173

NOTES:

- JAN-JUN RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.25% BASED ON MAY 2013 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%
- INCLUDED IN JANUARY AND APRIL LINE 32 ARE ADJUSTMENTS FOR PROJECT RECLASSIFICATIONS. DEPRECIATION EXPENSE IN LINE 28 IS CALCULATED USING A BLENDED RATE.



**DUKE ENERGY FLORIDA**  
**SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN**  
**FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014**

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-3  
PAGE 9 OF 12

LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR SOFTWARE FOR ODS, LMS, APPDEV (D)</b>													
2	EXPENDITURES BOOKED DIRECTLY TO PLANT	\$49,149	\$112,633	\$490,000	\$390,878	(\$207,160)	(\$620)	\$0	\$0	\$0	\$0	\$351,767	\$326,470	\$1,513,118
3	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	INVESTMENTS BOOKED TO CWIP	266,212	205,276	349,981	433,110	111,551	167,388	395,246	372,904	317,808	662,590	0	0	3,282,065
5	CLOSINGS TO PLANT	0	0	0	0	0	0	0	0	0	0	5,312,208	0	5,312,208
6	DEPRECIATION BASE	5,787,122	5,868,013	6,169,330	6,609,769	6,701,628	6,597,738	6,597,429	6,597,429	6,597,429	6,597,429	9,429,416	12,424,639	
7														
8	DEPRECIATION EXPENSE (20% rate)	96,452	97,800	102,822	110,163	111,694	109,963	109,957	109,957	109,957	109,957	157,157	207,078	1,432,957
9										109,957				
10	CUMULATIVE PLANT INVEST.	5,762,548	5,811,697	5,924,330	6,414,330	6,805,208	6,598,048	6,597,429	6,597,429	6,597,429	6,597,429	12,261,404	12,587,874	12,587,874
11	LESS: ACC. NET DEPR	188,340	284,792	382,592	485,414	595,577	707,271	817,234	927,191	1,037,148	1,147,105	1,414,219	1,621,297	1,621,297
12	CUMULATIVE CWIP INVEST.	2,030,143	2,296,355	2,501,630	2,851,612	3,284,722	3,396,273	3,563,661	3,958,907	4,331,810	4,649,618	5,312,208	0	0
13	NET PLANT INVESTMENT	7,604,351	7,823,260	8,043,368	8,780,528	9,494,353	9,287,050	9,343,855	9,629,144	9,892,091	10,099,942	10,652,574	10,847,185	10,966,577
14	AVERAGE INVESTMENT	7,713,805	7,933,314	8,411,948	9,137,440	9,390,701	9,315,453	9,486,500	9,760,618	9,996,016	10,376,258	10,749,879	10,906,881	
15	RETURN ON AVG INVEST	46,604	47,931	50,822	55,206	56,736	56,281	55,970	57,588	58,976	61,220	63,424	64,350	675,108
16														
17	RETURN REQUIREMENTS	66,789	68,690	72,833	79,116	81,308	80,657	81,190	83,537	85,551	88,806	92,002	93,346	973,825
18														
19	PROGRAM TOTAL	\$163,241	\$166,490	\$175,655	\$189,279	\$193,002	\$190,620	\$191,147	\$193,494	\$195,508	\$198,763	\$249,159	\$300,424	\$2,406,782
20														
21	<b>RESIDENTIAL ENERGY MANAGEMENT - NGDR AMI METERS (D)</b>													
22	EXPENDITURES BOOKED DIRECTLY TO PLANT	(\$128,973)	(\$36,816)	\$20,425	\$2,842	\$5,567	\$1,214	\$70	\$0	\$0	\$0	\$0	\$0	(\$135,671)
23	RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	INVESTMENTS BOOKED TO CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CLOSINGS TO PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DEPRECIATION BASE	22,532,144	22,449,250	22,441,054	22,452,688	22,456,892	22,460,283	22,460,925	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	
27														
28	DEPRECIATION EXPENSE (5.97% rate)	112,097	111,685	111,644	111,702	111,723	111,740	111,743	111,743	111,743	111,743	111,743	111,743	1,341,049
29														
30	CUMULATIVE PLANT INVEST.	22,596,631	22,467,658	22,430,842	22,451,267	22,454,109	22,459,676	22,460,890	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960	22,460,960
31	LESS: ACC. NET DEPR	1,172,379	1,284,476	1,396,161	1,507,805	1,619,507	1,731,230	1,842,970	1,954,713	2,066,456	2,178,199	2,289,942	2,401,685	2,513,428
32	CUMULATIVE CWIP INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET PLANT INVESTMENT	21,424,252	21,183,182	21,034,681	20,943,462	20,834,602	20,728,446	20,617,920	20,506,247	20,394,504	20,282,761	20,171,018	20,059,275	19,947,532
34	AVERAGE INVESTMENT	21,303,717	21,108,931	20,989,071	20,889,032	20,781,524	20,673,183	20,562,083	20,450,375	20,338,632	20,226,889	20,115,146	20,003,403	
35	RETURN ON AVG INVEST	128,710	127,534	126,810	126,205	125,555	124,901	121,316	120,658	119,998	119,338	118,679	118,020	1,477,724
36														
37	RETURN REQUIREMENTS	184,455	182,770	181,732	180,865	179,934	178,996	175,980	175,026	174,069	173,111	172,155	171,199	2,130,292
38														
39	PROGRAM TOTAL	\$296,552	\$294,455	\$293,376	\$292,567	\$291,657	\$290,736	\$287,723	\$286,769	\$285,812	\$284,854	\$283,898	\$282,942	\$3,471,341

NOTES:

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- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

**DUKE ENERGY FLORIDA**  
**SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN**  
**FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014**

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DUKE ENERGY FLORIDA  
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SCHEDULE C-3  
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LINE NO.	BEGINNING BALANCE	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	TOTAL
1	<b>RESIDENTIAL ENERGY MANAGEMENT - NON-NGDR RESIDENTIAL PROJECTS (D)</b>													
2	EXPENDITURES BOOKED DIRECTLY TO PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	RETIREMENTS	0	0	0	257,943	14,513	48,356	9,292	0	497	0	0	0	330,600
4	INVESTMENTS BOOKED TO CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CLOSINGS TO PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	DEPRECIATION BASE	500,893	500,893	500,893	371,922	235,694	204,259	175,436	170,790	170,541	170,293	170,293	170,293	
7														
8	DEPRECIATION EXPENSE (20% rate)	8,348	8,348	8,348	6,199	3,928	3,404	2,924	2,847	2,842	2,838	2,838	2,838	55,702
9														
10	CUMULATIVE PLANT INVEST.	500,893	500,893	500,893	500,893	242,950	228,437	180,081	170,790	170,790	170,293	170,293	170,293	170,293
11	LESS: ACC. NET DEPR	397,574	405,922	414,270	422,618	170,874	160,289	115,337	108,970	111,817	114,162	117,000	119,838	122,676
12	CUMULATIVE CWIP INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0
13	NET PLANT INVESTMENT	103,319	94,971	86,623	78,275	72,076	64,744	61,820	58,973	56,131	53,293	50,455	47,617	47,617
14	AVERAGE INVESTMENT		99,145	90,797	82,449	75,176	70,112	66,446	63,282	60,397	57,552	54,712	51,874	49,036
15	RETURN ON AVG INVEST		599	548	499	454	423	402	373	357	340	323	306	290
16														
17	RETURN REQUIREMENTS		858	785	715	651	606	576	541	518	493	469	444	421
18														
19	PROGRAM TOTAL		\$9,206	\$9,133	\$9,063	\$6,850	\$4,534	\$3,980	\$3,465	\$3,365	\$3,335	\$3,307	\$3,282	\$3,259
20														
21	<b>RESIDENTIAL ENERGY MANAGEMENT - LOAD MANAGEMENT SWITCHES (9080120) (D)</b>													
22	EXPENDITURES BOOKED DIRECTLY TO PLANT	\$22,015	\$38,298	\$20,119	\$34,719	\$44,892	\$55,407	\$21,054	\$180,053	\$180,053	\$180,053	\$180,053	\$180,053	\$1,136,768
23	RETIREMENTS	585,774	451,377	839,558	314,397	813,877	547,467	517,896	432,254	317,015	276,226	101,901	117,345	5,315,090
24	INVESTMENTS BOOKED TO CWIP	(44,305)	25,824	25,398	6,229	1,966	46	-	-	-	-	-	-	15,157
25	CLOSINGS TO PLANT	0	0	0	0	0	0	0	0	0	0	0	0	-
26	AMORTIZATION BASE	11,816,235	11,327,815	10,711,556	10,161,998	9,637,666	9,007,143	8,512,693	8,138,171	7,943,589	7,827,021	7,818,010	7,888,440	
27														
28	AMORTIZATION EXPENSE (20% rate)	196,938	188,797	178,526	169,367	160,628	150,119	141,879	135,636	132,393	130,451	130,300	131,474	1,846,508
29														
30	CUMULATIVE PLANT INVEST.	12,098,115	11,534,355	11,121,276	10,301,837	10,022,159	9,253,173	8,761,113	8,264,272	8,012,070	7,875,108	7,778,934	7,857,086	7,919,793
31	LESS: ACC. AMORT.	8,260,184	7,871,347	7,608,767	6,947,735	6,802,705	6,149,455	5,752,107	5,376,090	5,079,472	4,894,850	4,749,075	4,777,473	4,791,602
32	CUMULATIVE CWIP INVEST.	8,346,907	8,302,602	8,328,426	8,353,824	8,360,053	8,362,019	8,362,064	8,362,064	8,362,064	8,362,064	8,362,064	8,362,065	8,362,065
33	NET PLANT INVESTMENT	12,184,838	11,965,609	11,840,934	11,707,926	11,579,507	11,465,737	11,371,070	11,250,246	11,294,663	11,342,322	11,391,924	11,441,678	11,490,257
34	AVERAGE INVESTMENT		12,075,224	11,903,272	11,774,430	11,643,716	11,522,622	11,418,404	11,310,658	11,272,454	11,318,492	11,367,123	11,416,801	11,465,967
35	RETURN ON AVG. INVEST.		72,955	71,916	71,138	70,348	69,616	68,987	66,732	66,508	66,780	67,066	67,359	67,649
36														
37	RETURN REQUIREMENTS		104,552	103,063	101,948	100,816	99,767	98,865	96,801	96,476	96,871	97,285	97,711	98,132
38														
39	PROGRAM TOTAL		\$301,490	\$291,860	\$280,474	\$270,183	\$260,395	\$248,984	\$238,680	\$232,112	\$229,264	\$227,736	\$228,011	\$229,606
40														
41	<b>SUMMARY OF DEMAND &amp; ENERGY:</b>													
42														
43	ENERGY	\$ 4,571	\$ 4,535	\$ 4,504	\$ 4,346	\$ 4,090	\$ 3,961	\$ 3,923	\$ 3,894	\$ 3,866	\$ 4,147	\$ 5,633	\$ 5,595	\$ 53,065
44	DEMAND	972,199	1,013,364	1,031,477	1,029,061	1,017,691	1,002,106	987,521	981,458	977,965	977,765	1,039,446	1,103,157	12,133,210
45	TOTAL DEPRECIATION AND RETURN	\$ 976,770	\$ 1,017,899	\$ 1,035,981	\$ 1,033,407	\$ 1,021,781	\$ 1,006,067	\$ 991,444	\$ 985,352	\$ 981,831	\$ 981,912	\$ 1,045,079	\$ 1,108,752	\$ 12,186,275

NOTES:

- JAN-JUN RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.25% BASED ON MAY 2013 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- JUL-DEC RETURN ON AVERAGE INVESTMENT IS CALCULATED USING AN ANNUAL RATE OF 7.08% BASED ON MAY 2014 EARNING SURVEILLANCE REPORT PER ORDER PSC-12-0425.
- RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%

DUKE ENERGY FLORIDA  
ENERGY CONSERVATION ADJUSTMENT  
CALCULATION OF TRUE-UP  
FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-3  
PAGE 11 OF 12

LINE NO.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	TOTAL FOR THE PERIOD
1A BETTER BUSINESS	0	0	0	0	0	0	0	0	0	0	0	0	0
1B HOME ENERGY IMPROVEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
1C HOME ENERGY CHECK	0	0	0	0	0	0	0	0	0	0	0	0	0
1D SUBTOTAL - FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2 CONSERVATION CLAUSE REVENUES	9,388,696	10,758,987	9,176,623	9,005,697	10,288,310	11,744,971	12,527,785	13,263,802	13,279,650	12,079,040	10,287,569	9,556,708	131,357,839
2A CURRENT PERIOD GRT REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0
3 TOTAL REVENUES	9,388,696	10,758,987	9,176,623	9,005,697	10,288,310	11,744,971	12,527,785	13,263,802	13,279,650	12,079,040	10,287,569	9,556,708	131,357,839
4 PRIOR PERIOD TRUE-UP OVER/(UNDER)	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	1,379,080
5 CONSERVATION REVENUES APPLICABLE TO PERIOD	9,503,619	10,873,911	9,291,546	9,120,620	10,403,233	11,859,895	12,642,708	13,378,726	13,394,573	12,193,964	10,402,492	9,671,632	132,736,919
6 CONSERVATION EXPENSES (C-3,PAGE 4, LINE 37)	6,672,875	12,252,751	9,524,108	8,079,396	8,689,088	8,339,845	9,002,778	9,234,574	9,231,053	9,231,134	9,294,301	9,357,974	108,909,877
7 TRUE-UP THIS PERIOD (O)/U	(2,830,744)	1,378,841	232,562	(1,041,225)	(1,714,145)	(3,520,050)	(3,639,930)	(4,144,152)	(4,163,520)	(2,962,830)	(1,108,191)	(313,658)	(23,827,042)
8 CURRENT PERIOD INTEREST	(148)	(195)	(142)	(170)	(249)	(351)	(497)	(686)	(888)	(1,061)	(1,157)	(1,187)	(6,731)
9 ADJUSTMENTS PER AUDIT \ RDC Order	0	0	0	0	0	0	0	0	0	0	0	0	0
10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF PERIOD	(1,379,080)	(4,095,049)	(2,601,479)	(2,254,137)	(3,180,608)	(4,780,079)	(8,185,556)	(11,711,060)	(15,740,975)	(19,790,460)	(22,639,427)	(23,633,851)	(1,379,080)
10 A CURRENT PERIOD GRT REFUNDED	0	0	0	0	0	0	0	0	0	0	0	0	0
11 PRIOR TRUE-UP (REFUNDED)/ COLLECTED	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	114,923	1,379,080
12 END OF PERIOD NET TRUE-UP	(4,095,049)	(2,601,479)	(2,254,137)	(3,180,608)	(4,780,079)	(8,185,556)	(11,711,060)	(15,740,975)	(19,790,460)	(22,639,427)	(23,633,851)	(23,833,773)	(23,833,773)

DUKE ENERGY FLORIDA  
 CALCULATION OF INTEREST PROVISION  
 FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C-3  
 PAGE 12 OF 12

LINE NO.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	TOTAL FOR THE PERIOD
1 BEGINNING TRUE-UP AMOUNT (C3,PAGE 11, LINE 9 & 10)	(1,379,080)	(4,095,049)	(2,601,479)	(2,254,137)	(3,180,608)	(4,780,079)	(8,185,556)	(11,711,060)	(15,740,975)	(19,790,460)	(22,639,427)	(23,633,851)	
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(4,094,901)	(2,601,284)	(2,253,995)	(3,180,438)	(4,779,830)	(8,185,205)	(11,710,563)	(15,740,289)	(19,789,572)	(22,638,366)	(23,632,694)	(23,832,586)	
3 TOTAL BEGINNING & ENDING TRUE-UP	(5,473,980)	(6,696,333)	(4,855,474)	(5,434,575)	(7,960,438)	(12,965,284)	(19,896,120)	(27,451,349)	(35,530,546)	(42,428,825)	(46,272,121)	(47,466,437)	
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(2,736,990)	(3,348,167)	(2,427,737)	(2,717,287)	(3,980,219)	(6,482,642)	(9,948,060)	(13,725,674)	(17,765,273)	(21,214,413)	(23,136,061)	(23,733,219)	
5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH	0.06%	0.07%	0.07%	0.07%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH	0.07%	0.07%	0.07%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
7 TOTAL (LINE 5 AND LINE 6)	0.13%	0.14%	0.14%	0.15%	0.15%	0.13%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
8 AVERAGE INTEREST RATE (50% OF LINE 7)	0.065%	0.070%	0.070%	0.075%	0.075%	0.065%	0.060%	0.060%	0.060%	0.060%	0.060%	0.060%	0.060%
9 INTEREST PROVISION (LINE 4 * LINE 8) / 12	(148)	(195)	(142)	(170)	(249)	(351)	(497)	(686)	(888)	(1,061)	(1,157)	(1,187)	(6,731)

CALCULATION OF ENERGY CONSERVATION COST RECOVERY (ECCR) REVENUES  
FOR THE PERIOD: JANUARY 2015 THROUGH DECEMBER 2015

<u>MONTH</u>	<u>JURISDICTIONAL MWH SALES</u>	<u>CLAUSE REVENUE NET OF REVENUE TAXES</u>
JANUARY	3,053,112	\$6,722,808
FEBRUARY	2,711,825	\$6,170,823
MARCH	2,630,687	\$5,720,666
APRIL	2,655,086	\$5,810,116
MAY	2,850,829	\$6,179,241
JUNE	3,443,184	\$7,673,151
JULY	3,787,779	\$8,378,749
AUGUST	3,680,235	\$8,135,797
SEPTEMBER	3,748,879	\$8,382,977
OCTOBER	3,503,048	\$7,716,473
NOVEMBER	2,952,686	\$6,499,064
DECEMBER	2,768,240	\$6,019,454
TOTAL	<u>37,785,590</u>	<u>\$83,409,320</u>

## Program Description and Progress

**Program Title:** Home Energy Check

**Program Description:** The Home Energy Check program is a comprehensive residential energy evaluation (audit) program. The program provides Duke Energy Florida, Inc.'s (DEF) residential customers with an analysis of energy consumption and recommendations on energy efficiency improvements. It acts as an educational tool to identify, evaluate, and inform consumers on cost effective energy saving measures including those incentivized through Home Energy Improvement (HEI) Program and those measures with quick paybacks that are not covered by HEI and can easily be done by the customer. The Home Energy Check serves as the foundation of the residential Home Energy Improvement Program. Residential customers can choose from various energy audit types including: a free walk-through, a paid walk-through, an energy rating (Energy Gauge), a mail-in audit, a web-based audit, and a phone assisted audit.

**Program Projections for January 2015 through December 2015:** It is estimated that 35,700 customers will participate in this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$6,329,865.

**Program Progress Summary:** As of July 31, 2014, there have been 18,645 customers that have participated in this program. The Home Energy Check will continue to inform and motivate consumers on cost effective energy efficiency improvements which result in implementation of energy efficiency measures.

## Program Description and Progress

**Program Title:** Home Energy Improvement

**Program Description:** Home Energy Improvement is an umbrella program for residential customers with existing homes. This program combines thermal envelope efficiency improvements with upgraded equipment and appliances. The Home Energy Improvement program includes incentives for measures such as: duct testing, duct leakage repair, attic insulation, injected wall insulation, replacement windows, window film, reflective roofing, high efficiency heat pump replacing resistance heat, high efficiency heat pump replacing a heat pump, high efficiency A/C replacing A/C with non-electric heat and HVAC commissioning.

**Program Projections for January 2015 through December 2015:** It is estimated that 19,404 completions will be performed in this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$4,685,944.

**Program Progress Summary:** As of July 31, 2014, there have been 16,503 measure installations that have taken place as a result of this program. This program will continue to be offered to residential customers to provide opportunities for improving the energy efficiency of existing homes.

### Program Description and Progress

**Program Title:** Residential New Construction (Home Advantage)

**Program Description:** The Home Advantage Program promotes energy-efficient construction which exceeds the Florida Energy Code. Information, education, and consultation are provided to homebuilders, contractors, realtors and home buyers on energy-related issues and efficiency measures. This program is designed to encourage single family, multi-family, and manufactured home builders to build more energy efficient homes by encouraging a whole house performance view including the installation of climate effective windows, reflective roof materials, upgraded insulation, energy recovery ventilation, highly efficient HVAC equipment, and HVAC commissioning. Incentives are awarded to the builder based on the level of efficiency they choose including Energy Star Certification process.

**Program Projections for January 2015 through December 2015:** It is estimated that 8,136 homes representing 95 builders will participate in this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$4,091,111.

**Program Progress Summary:** As of July 31, 2014, there have been 20,098 measure installations that have taken place on 6,007 homes representing 95 builders as a result of this program. This program is tied to the home building industry and hence, overall economic forces will drive the number of homes built and size of the potential market for this program during this period.



## Program Description and Progress

**Program Title:** Neighborhood Energy Saver Program

**Program Description:** The Neighborhood Energy Saver Program was designed to assist low-income families with escalating energy costs. The goal is to implement a comprehensive package of electric conservation measures in the homes of eligible customers. In addition to the installation of these measures, an important component of this program is educating families on energy efficiency techniques and best practices to support the implementation of behavior changes to manage energy use.

**Program Projections January 2015 through December 2015:** It is estimated that 3,000 households will participate in the Neighborhood Energy Saver Program.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$1,150,571.

**Program Progress Summary:** As of July 31, 2014, there have been 21,860 measures implemented on 1,789 households through this program.

## Program Description and Progress

**Program Title:** Low-Income Weatherization Assistance Program

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

**Program Projections for January 2015 through December 2015:** It is estimated that 467 households with 1,650 measures will participate in the Low-Income Weatherization Assistance Program.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$270,814.

**Program Progress Summary:** As of July 31, 2014, there have been 594 measures installed through this program. Historically, participation is reduced in the latter part of the year.

## Program Description and Progress

**Program Title:** Energy Management (Residential & Commercial)

**Program Description:** The Energy Management program is a voluntary program that incorporates direct radio control of selected customer equipment to reduce system demand during winter and summer peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Customers have a choice of options and receive a credit on their monthly electric bills, depending on the options selected and their monthly kWh usage. The commercial program was closed to new participants as of July 20, 2000.

The current direct load control (DLC) one-way communications and appliance switching infrastructure that allows DEF to shed peak demand is becoming obsolete. Major infrastructure maintenance and system upgrades are necessary to continue to ensure the availability of the existing direct load control capacity and to support additional capacity in the future.

DEF's existing system is a one-way communications (paging) direct load control program with no direct feedback. It provides DEF with about 660 MW of Winter and 330 MW of Summer load reduction. Close to 400,000 customers currently participate in the program requiring over 520,000 control switches, the majority being original analog switches.

DEF is evaluating available two-way communication technologies in order to implement a solution that maintains the existing benefits and allows a smooth transition to future technologies. To support a smooth transition, the Company will continue toward development of a new Load Management System. The completion of the programming for the new Load Management System will provide functionality for future load management technology that the Company plans to implement. This system will also include functionality to support asset management and maintenance.

**Program Projections for January 2015 through December 2015:** During this period we anticipate adding 10,000 new participants to our current portfolio of approximately 400,000 participants contributing over 660 MW of winter and 330 MW of summer load reduction.

### Program Description and Progress

**Program Fiscal Costs for January 2015 through December 2015:** Program costs during this period are projected to be \$42,288,546 to include necessary modifications to ensure the integrity of existing system and future capacity benefits.

**Program Progress Summary:** As of July 31, 2014, there were 395,788 customers participating in the Energy Management program. Through July 31, 2014, a total of 1,626 new participant installations have been completed.

## Program Description and Progress

**Program Title:** Business Energy Check

**Program Description:** The Business Energy Check is an audit for non-residential customers. Several options are available. The free audit provides a no-cost energy audit for non-residential facilities and can be completed at the facility by an auditor, or online by the business customer. The paid audit provides a more thorough energy analysis for non-residential facilities. This program acts as an awareness tool to identify, evaluate, and inform consumers on cost effective energy saving measures for their facility. The Business Energy Check serves as the foundation of the Better Business Program.

**Program Projections for January 2015 through December 2015:** It is estimated that 2,177 customers will participate in this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$661,610.

**Program Progress Summary:** As of July 31, 2014, there have been 1,560 customers that have participated in this program. The Business Energy Check will continue to inform and motivate non-residential consumers on cost effective energy efficiency improvements which result in implementation of energy efficiency measures.

### Program Description and Progress

**Program Title:** Better Business

**Program Description:** This umbrella efficiency program provides incentives to existing commercial and industrial customers for heating, air conditioning, motors, roof insulation upgrade, duct leakage and repair, window film, demand-control ventilation, lighting, occupancy sensors, green roof, cool roof coating, high efficiency energy recovery ventilation, compressed air, and HVAC optimization.

**Program Projections for January 2015 through December 2015:** It is estimated that 900 measure installations will take place as a result of this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$2,589,093.

**Program Progress Summary:** As of July 31, 2014, there have been 670 measure installations that have taken place as a result of this program. This program will continue to provide non-residential customers with opportunities for improving the energy efficiency of existing facilities.

## Program Description and Progress

**Program Title:** Commercial/Industrial New Construction

**Program Description:** This umbrella efficiency program provides incentives to new Commercial and Industrial facilities for high efficiency HVAC equipment, high efficiency motors, compressed air, roof insulation, cool roof, green roof, demand-control ventilation, high efficiency energy recovery ventilation, and lighting. This program provides information, education, and advice on energy-related issues and efficiency measures by involvement early in the building's design process.

**Program Projections for January 2015 through December 2015:** It is estimated that 200 measure installations will take place as a result of this program during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$1,054,121.

**Program Progress Summary** As of July 31, 2014, there has been 92 measure installations that have taken place as a result of this program. This program is tied to the commercial building industry and hence economic forces will drive the number of commercial facilities built and size of the potential market for this program during this period.

### Program Description and Progress

**Program Title:** Innovation Incentive

**Program Description:** Significant conservation efforts that are not supported by other DEF programs can be encouraged through Innovation Incentive. Major equipment replacement or other actions that substantially reduce DEF peak demand requirements are evaluated to determine their impact on DEF's system. Incentives are provided for customer-specific demand and energy conservation projects on a case-by-case basis. To be eligible, projects must reduce or shift a minimum of 10 kW of peak demand, and must pass the cost-effectiveness analysis. Examples include refrigeration equipment replacement, PTAC chemical cleaning, and heat pipe technology for HVAC units.

**Program Projections for January 2015 through December 2015:** DEF will continue to identify opportunities for customer-specific demand and energy conservation projects that are outside the approved programs.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$306,594.

**Program Progress Summary:** As of July 31, 2014, there have been 9 customers that have participated in this program. This program continues to recognize specialized energy efficiency measures not covered through the company's other DSM programs.



Program Description and Progress

**Program Title:** Standby Generation

**Program Description:** DEF provides an incentive for customers who, when notified by DEF, voluntarily operate their on-site generation during times of system peak.

**Program Projections for January 2015 through December 2015:** It is estimated that 10 new installations will be completed during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Expenses for this program are projected to be \$5,999,097.

**Program Progress Summary:** As of July 31, 2014, there were 253 accounts participating in this program.

### Program Description and Progress

**Program Title:** Interruptible Service

**Program Description:** The Interruptible Service rate is a dispatchable DSM program in which customers contract to allow DEF to switch off electrical service to customers during times of capacity shortages. In return for permitting interruption to their service, the customers receive a monthly credit on their bill based on their monthly peak demand.

**Program Projections for January 2015 through December 2015:** 1 new account is estimated to sign up during the period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$30,993,402.

**Program Progress Summary:** As of July 31, 2014, this program had 132 accounts participating.

### Program Description and Progress

**Program Title:** Curtailable Service

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

**Program Projections for January 2015 through December 2015:** 0 new participants are expected during the projection period.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$1,286,968.

**Program Progress Summary:** As of July 31, 2014, this program had 4 accounts participating.

### Program Description and Progress

**Program Title:** Solar Water Heater for Low Income Residential Customers Pilot

**Program Description:** This program is a customer renewable energy measure designed to assist low-income families with energy costs by incorporating solar thermal water heating system in their residence while it is under construction. The solar thermal system will be provided at no cost to the non-profit builders or the residential participants. This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through the end of 2014.

**Program Progress Summary:** As of July 31, 2014, there were a total of 12 customer additions to the Solar Water Heater for Low Income Pilot program.

## Program Description and Progress

**Program Title:** Solar Water Heater with Energy Management

**Program Description:** This pilot program encourages residential customers to install a solar thermal water heating system. This program was developed in collaboration with the solar industry. Additionally, the pilot program promotes the installation of renewable energy on energy efficient homes by requiring customers to complete a Home Energy Check before the solar thermal system is installed. To receive the one-time \$550 incentive, the heating, air conditioning, and water heating systems must be on the Energy Management program and the solar thermal system must provide a minimum of 50% of the water heating load. This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through the end of 2014.

**Program Progress Summary:** As of July 31, 2014, an additional 144 customers participated in the Solar Water Heater with Energy Management program. Program participation will be governed by the solar industry and economic forces which dictate the number of solar systems installed during this period.

## Program Description and Progress

**Program Title:** Residential Solar Photovoltaic Pilot

**Program Description:** This pilot program encourages residential customers to install new solar photovoltaic (PV) systems on their home. Additionally, the pilot program promotes the installation of renewable energy on energy efficient homes by requiring customers to complete a Home Energy Check before the PV system is installed. The pilot program design includes an annual reservation process for pre-approval to ensure the incentive funds are available for participation. Participants can receive a rebate up to \$2.00 per Watt of the PV dc power rating up to a \$20,000 maximum for installing a new PV system. This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through the end of 2014.

**Program Progress Summary:** As of July 31, 2014, 99 measure completions have taken place as a result of this program. This program is tied to the solar industry. Economic forces will dictate the number of solar systems installed during this period.

## Program Description and Progress

**Program Title:** Commercial Solar Photovoltaic Pilot

**Program Description:** This pilot program encourages commercial customers to install new solar photovoltaic (PV) systems on their facilities. Additionally, the pilot program promotes the installation of renewable energy on energy efficient businesses by requiring customers to complete a Business Energy Check prior to installation. The pilot program design includes an annual reservation process for pre-approval to ensure the incentive funds are available for participation. Participants can receive a rebate up to \$2.00 per Watt of the PV dc power rating for the first 10 kW, \$1.50 per Watt for 11 kW to 50 kW, and \$1.00 per Watt for 51 kW to 100 kW, up to a \$130,000 maximum for installing a new PV system. This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through the end of 2014.

**Program Progress Summary:** As of July 31, 2014, 13 measure completions have taken place as a result of this program. This program is tied to the solar industry. Economic forces will dictate the number of solar systems installed during this period.

## Program Description and Progress

**Program Title:** Photovoltaic for Schools Pilot

**Program Description:** This pilot program is designed to promote energy education and provide participating public schools with new solar photovoltaic (PV) systems at no cost to the school. The pilot program will be limited to an annual target of one system with a rating up to 100 kW installed on a post-secondary school and up to ten (10) 10 kW systems with battery backup option installed on schools, preferably those serving as emergency shelters. This program was implemented in 2011, along with a new online application process and will continue to be offered in Duke Energy Florida's service territories through the end of 2014.

**Program Progress Summary:** As of July 31, 2014, DEF has performed 10 measure installations.



## Program Description and Progress

**Program Title:** Research and Demonstration Pilot

**Program Description:** This program's purpose is to research technology and establish R&D initiatives to support the development of renewable energy pilot programs. This program was implemented in 2011 and will continue through the end of 2014.

**Program Progress Summary:** Several research projects achieved significant milestones in 2014; examples include:

- Flat Plate PV Study: The flat-plate photovoltaic (PV) performance testing project at the Solar Technology Acceleration Center (SolarTAC) is a multi-year, data-driven effort to provide unbiased field testing of a variety of commercial-scale solar PV systems under different environmental and seasonal conditions. University of South Florida Renewable Energy Storage Project: This project will integrate an energy storage system utilizing advanced battery technology in a stationary power system application to address the needs of a renewable energy system at the University of South Florida. The energy storage system will be integrated with a 100 kW PV system at the University of South Florida. The project will demonstrate and optimize the use of energy storage to mitigate the intermittency of solar PV systems and maximize power system value of this distributed energy storage system. This project will also focus on use of customer-owned energy storage systems for aggregated demand response. The energy storage system will be configured to provide back-up power for selected loads and could be included in a future microgrid. Battery degradation, energy storage system losses and other pertinent parameters for the system will be analyzed.
- Electric Power Research Institute (EPRI) programs: EPRI has established a growing set of research products that address the cost, performance, reliability, O&M, and other attributes of solar generation technologies. Through the partnership with EPRI, DEF tracks the development of all major solar technology options and gains insights on technology maturity, market trends, major manufacturers, and the likely scale and timeframe of market growth. Participation in the EPRI Program for Integration of

### Program Description and Progress

Distributed Renewables has provided information that has helped DEF prepare for the addition of more renewable distributed energy resources (DER) into the electricity grid. Integration of distributed renewables brings a number of challenges including large numbers of interconnection requests, questions about feeder voltage regulations, hosting capacity, and inverter grid support and grounding options. Collaboration and research through these EPRI programs helps us respond to these challenges.

## Program Description and Progress

**Program Title:** Technology Development

**Program Description:** This program allows DEF to undertake certain development and demonstration projects which provide support for the development of cost-effective demand reduction energy efficiency and alternative energy programs.

**Program Projections for January 2015 through December 2015:** DEF has partnered with various research organizations including, the Florida Solar Energy Center, University of South Florida, and the Electric Power Research Institute to evaluate energy efficiency, energy storage, demand response, and smart-charging technologies. Several research projects associated with these four focus areas will continue and/or launch in 2015:

- EPRI Variable Capacity Heat Pump AC
- Florida Building Automated Energy Efficiency and Demand Response
- Thermal Energy Storage Research
- Renewable SEEDS (alternative energy with storage)
- Smart Appliance Research and Demonstration
- Smart Charging for Electric Transportation
- Electric Power Research Institute (EPRI) programs (energy storage, Intelligrid, Distributed Solar PV Variability, and electric transportation infrastructure)

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$800,377.

**Program Progress Summary:** Over the past year some projects have been concluded, such as FSEC High Efficiency Heat Pump Project. Other projects have been designed and will be implemented, such as an EPRI variable capacity heat-pump study, and an automated building demand response project with the University of South Florida. A summary of such accomplishments include:

- EPRI Variable Capacity Heat Pump AC: Heating and cooling is a primary driver of residential load and energy usage. This project was designed to study the improvements in efficiency and peak load reductions from using ultra high-efficiency heat pumps in

### Program Description and Progress

Florida. Based on 2013 and 2014 data analysis from the participant homes, these heat pumps reduced energy use and heat strip use on peak. However, additional improvements in demand reduction may be possible by modifying controls and reducing the rating of the strip heat in these installations. Also, two new technologies will be demonstrated at two additional sites. Data collection and analysis will be performed over a 24 month period.

- Florida Building Automated Energy Efficiency and Demand Response: This project will explore the potential for developing a Florida program for EE and DR improvements through customer energy optimization products. Working with USF, an investigation into available technologies, implementations, and value propositions will be done.
- Thermal Energy Storage Research: This project will define a plan for DEF to research and evaluate the potential impacts of thermal energy storage (TES) options. This project will provide an analysis of TES impacts, ownership, and operation.
- Renewable SEEDS: This project consists of two sites with PV systems integrated with energy storage. Both of these sites are operating well and have demonstrated several smoothing, energy shifting and demand response capabilities. Beginning in 2014, these sites will be monitored, maintained and upgraded to be interfaced with other distributed energy storage system(s) to demonstrate aggregation of distributed energy storage.
- Smart Appliance Research and Demonstrations: These projects will explore the potential for developing a Florida program for utilizing Smart Thermostats, Water Heaters and Pool Pumps to implement customer-focused demand response and energy efficiency.
- Smart charging for electric transportation: Testing will include analysis of residential and public charging, vehicle charging programs, and Electric Vehicle Supply Equipment (EVSE) control technology.
- Distributed Solar PV Variability Project: Twelve pole-mounted arrays were installed, and data collection equipment was attached to four fixed sites; all began transmitting one-second interval data. Data collection continued for a total of 18 months and provided detailed data on the effects of solar variability to the distribution system. The data is being analyzed for both the pole-mounted and fixed sites by EPRI. The data is also being utilized in simulations to determine PV hosting capacity (penetration) for distribution feeders. The communications to these systems will be upgraded and data collection and analysis will continue for an additional 24 months.

### Program Description and Progress

- CEA-2045 Testing Project: The CEA-2045 standard provides for a modular communications interface to residential appliances for demand management. CEA-2045 also provides standard signals for DSM to control appliances. Duke Energy Florida, with EPRI, will be testing CEA-2045 thermostats, heat pump water heaters, electric water heaters, pool pump/timers, and EVSE. The functionality of these devices is being verified under lab conditions and field demonstrations for program development.

In addition to the projects noted, we will continue to pursue other promising new technology projects and participate in industry research that support our technology roadmap and the pursuit of cost-effective demand reduction, energy efficiency, and alternative energy programs.

## Program Description and Progress

**Program Title:** Qualifying Facility

**Program Description:** For this program, power is purchased from qualifying cogeneration and small power production facilities, including renewables.

**Program Projections for January 2015 through December 2015:** Duke Energy Florida will continue to meet with Qualified Facility (QF) developers interested in providing renewable resources within our service territory. Project and avoided cost discussions with renewable and combined heat and power developers who are also exploring distributed generation options remain constant as the technologies advance, the market changes, and the associated policies are refined. As the number of potential QFs that engage Duke Energy Florida increase, more in depth research and analytics will be required to support good faith QF purchased power negotiations and contract structures. Duke Energy Florida will monitor the existing QF contracts under development for construction milestones, financing status, permitting, transmission studies and agreements, insurance and Performance Security. Duke Energy Florida will continue to prudently administer all executed and in-service QF contracts for compliance. For 2015, Duke Energy Florida will also manage the most recent QF portfolio changes that include 60 MW of biomass electric generation that began commercial operation May 20, 2014, as well as the transition from the Lake County Resource Recovery PPA for 12.8 MW that expired June 30, 2014 to the executed As-Available Contract Tariff that began July 1, 2014.

**Program Fiscal Costs for January 2015 through December 2015:** Costs for this program are projected to be \$1,024,496.

**Program Progress Summary:** Duke Energy Florida has approximately 928 MW under contract from Qualifying Facilities. The total firm capacity from cogeneration facilities is 304 MW and the total firm capacity from renewable facilities is 177 MW with 57 MW of renewables delivering energy to the Company on an as-available basis. Finally, approximately 390 MW of Qualified renewables are under development.

TAMPA ELECTRIC COMPANY  
SCHEDULES SUPPORTING CONSERVATION  
COST RECOVERY FACTOR  
ACTUAL  
JANUARY 2013 - DECEMBER 2013

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 14  
PARTY: TAMPA ELECTRIC COMPANY –  
(DIRECT)  
DESCRIPTION: Mark R. Roche HTB-1

CONSERVATION COST RECOVERY

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CT-1  
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TAMPA ELECTRIC COMPANY  
Energy Conservation  
Adjusted Net True-up  
For Months January 2013 through December 2013

End of Period True-up		
Principal	\$5,473,838	
Interest	\$2,883	
Total		\$5,476,721
Less: Projected True-up (Last Projected Conservation Hearing)		
Principal	\$5,099,667	
Interest	\$3,984	
Total		\$5,103,651
Adjusted Net True-up		\$373,070

CT-2  
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TAMPA ELECTRIC COMPANY  
 Analysis of Energy Conservation Program Costs  
 Actual vs. Projected  
 For Months January 2013 through December 2013

Description	Actual	Projected	Difference
1 Capital Investment	\$1,197,676	\$1,123,216	\$74,460
2 Payroll	\$4,039,233	\$4,271,766	(\$232,533)
3 Materials and Supplies	\$26,885	\$212,284	(\$185,399)
4 Outside Services	\$5,326,476	\$5,211,680	\$114,796
5 Advertising	\$629,456	\$681,521	(\$52,065)
6 Incentives	\$35,950,321	\$37,194,220	(\$1,243,899)
7 Vehicles	\$211,195	\$218,074	(\$6,879)
8 Other	\$183,204	\$418,848	(\$235,644)
9 Subtotal	\$47,564,446	\$49,331,608	(\$1,767,162)
10 Less: Program Revenues	(\$61,794)	(\$140,110)	\$78,316
11 Total Program Costs	\$47,502,652	\$49,191,498	(\$1,688,846)
12 Adjustments	\$0	\$0	\$0
13 Beginning of Period True-up Overrecovery	(\$3,444,245)	(\$3,444,245)	\$0
14 Amounts included in Base Rates	\$0	\$0	\$0
15 Conservation Adjustment Revenues	(\$49,532,245)	(\$50,846,920)	\$1,314,675
16 True-up Before Interest	\$5,473,838	\$5,099,667	\$374,171
17 Interest Provision	\$2,883	\$3,984	(\$1,101)
18 End of Period True-up	\$5,476,721	\$5,103,651	\$373,070

TAMPA ELECTRIC COMPANY  
Actual Conservation Program Costs per Program  
For Months January 2013 through December 2013

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
1 Heating and Cooling (E)	\$0	\$73,834	\$536	\$1,062	\$1,770	\$1,098,275	\$320	\$3,554	\$0	\$1,179,351
2 Prime Time (D)	0	264,785	2,870	400,161	0	4,560,036	4,985	46,555	0	5,279,392
3 Energy Audits (E)	0	1,247,583	31,970	192,049	279,268	128	108,052	107,062	(375)	1,965,737
4 Cogeneration (E)	0	117,389	27	0	0	0	383	0	0	117,799
5 C & I Load Mngmt (D)	0	579	0	488	0	6,958	0	0	0	8,025
6 Commerical Lighting (E)	0	72,839	867	0	0	311,295	1,106	848	0	386,955
7 Standby Generator (D)	0	40,912	5	1,377	0	2,353,273	237	99	0	2,395,903
8 Conservation Value (E)	0	16,244	4,971	0	0	121,434	156	15	0	142,820
9 Duct Repair (E)	0	101,081	310	0	1,770	344,278	5,061	12,212	0	464,712
10 Renewable Energy Initiative (E)	0	23,519	254	66,750	213	0	252	(29,569)	(61,419)	0
11 Renewable Energy Systems Initiative (E)	0	78,461	0	130,122	0	1,287,000	1,104	10	0	1,496,697
12 Industrial Load Management (D)	8,192	9,888	0	0	0	18,773,941	494	0	0	18,792,515
13 DSM R&D (D&E) (50% D, 50% E)	0	0	0	0	0	0	0	0	0	0
14 Commercial Cooling (E)	0	18,655	49	0	0	97,678	43	140	0	116,565
15 Residential New Construction (E)	0	37,504	0	0	0	2,192,200	808	1,011	0	2,231,523
16 Common Expenses (D&E) (50% D, 50% E)	0	590,611	428	357,920	0	0	1,045	23,670	0	973,674
17 Price Responsive Load Mgmt (D&E) (50% D, 50% E)	1,189,484	818,691	(22,085)	482,873	344,665	0	72,868	(24,989)	0	2,861,507
18 Residential Building Envelope Improvement (E)	0	197,642	1,465	0	1,770	2,729,800	7,003	4,683	0	2,942,363
19 Residential Electronic Commutated Motors (E)	0	930	0	105	0	135	0	0	0	1,170
20 Energy Education Outreach (E)	0	44,508	2,237	31,954	0	0	1,768	10,589	0	91,056
21 Residential Re-Commissioning (E)	0	20,433	0	12,850	0	15,450	150	676	0	49,559
22 Residential Low- Income Weatherization (E)	0	120,263	1,105	350,279	0	1,102,027	3,455	22,374	0	1,599,503
23 Commercial Duct Repair (E)	0	36,437	304	0	0	142,800	114	181	0	179,836
24 Commercial Energy Recovery Ventilation (E)	0	344	0	0	0	28,898	0	0	0	29,242
25 Commercial Building Envelope Improvement (E)	0	28,614	753	0	0	258,219	939	0	0	288,525
26 Commercial Energy Efficient Motors (E)	0	337	0	0	0	960	0	0	0	1,297
27 Commercial Demand Response (D)	0	17,778	84	3,295,756	0	0	133	3,825	0	3,317,576
28 Commercial Chiller Replacement (E)	0	2,193	49	0	0	26,846	14	0	0	29,102
29 Commercial Occupancy Sensors (Lighting) (E)	0	2,465	0	0	0	37,798	30	0	0	40,293
30 Commercial Refrigeration (Anti-Condensate) (E)	0	0	0	0	0	0	0	0	0	0
31 Commercial Water Heating (E)	0	186	0	0	0	0	9	0	0	195
32 Commercial HVAC Re-Commissioning (E)	0	18,425	258	2,730	0	30,427	0	258	0	52,098
33 Commercial Electronic Commutated Motors (E)	0	26	0	0	0	0	0	0	0	26
34 Cool Roof (E)	0	36,077	428	0	0	430,465	666	0	0	467,636
35 Total All Programs	<u>\$1,197,676</u>	<u>\$4,039,233</u>	<u>\$26,885</u>	<u>\$5,326,476</u>	<u>\$629,456</u>	<u>\$35,950,321</u>	<u>\$211,195</u>	<u>\$183,204</u>	<u>(\$61,794)</u>	<u>\$47,502,652</u>

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TAMPA ELECTRIC COMPANY  
Conservation Program Costs per Program  
Variance - Actual vs. Projected  
For Months January 2013 through December 2013

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
1 Heating and Cooling (E)	\$0	(\$31,163)	(\$1,519)	\$6	\$1,770	\$219,955	(\$240)	(\$845)	\$0	\$187,964
2 Prime Time (D)	0	10,315	(26,549)	219,575	0	(226,615)	(18,324)	8,254	0	(33,344)
3 Energy Audits (E)	0	(121,854)	5,939	55,022	(165,194)	128	21,243	14,934	(375)	(190,157)
4 Cogeneration (E)	0	18,116	(43)	0	0	0	(1,300)	(2,140)	0	14,633
5 C & I Load Mngmt (D)	0	(231)	0	488	0	0	0	(88)	0	169
6 Commerical Lighting (E)	0	14,210	867	0	0	16,300	(383)	760	0	31,754
7 Standby Generator (D)	0	25,552	(45)	6	0	56,741	(1,000)	11	0	81,265
8 Conservation Value (E)	0	452	4,971	0	0	(79,938)	(44)	(160)	0	(74,719)
9 Duct Repair (E)	0	10,590	(3,972)	(1,900)	(3,953)	(222,791)	2,615	460	0	(218,951)
10 Renewable Energy Initiative (E)	0	1,945	(102,496)	55,210	213	0	(121)	(33,442)	78,691	0
11 Renewable Energy Systems Initiative (E)	0	(16,211)	0	50,952	0	(225,583)	(1,889)	(982)	0	(193,713)
12 Industrial Load Management (D)	8,192	(5,945)	0	0	0	(567,800)	(148)	(47)	0	(565,748)
13 DSM R&D (D&E) (50% D, 50% E)	0	(990)	0	(125)	0	0	0	0	0	(1,115)
14 Commercial Cooling (E)	0	845	49	0	0	50,755	(109)	(151)	0	51,389
15 Residential New Construction (E)	0	(13,196)	0	0	0	422,700	(292)	(397)	0	408,815
16 Common Expenses (D&E) (50% D, 50% E)	0	52,855	(2,432)	58,948	0	0	324	4,331	0	114,026
17 Price Responsive Load Mgmt (D&E) (50% D, 50% E)	66,268	(124,087)	(37,410)	(98,155)	113,329	0	235	(220,075)	0	(299,895)
18 Residential Building Envelope Improvement (E)	0	(15,848)	1,465	0	1,770	(514,923)	2,159	2,261	0	(523,116)
19 Residential Electronic Commutated Motors (E)	0	(2,012)	0	(2,872)	0	(1,215)	(205)	0	0	(6,304)
20 Energy Education Outreach (E)	0	22,635	(19,214)	(70,181)	0	(750)	(5,965)	(3,152)	0	(76,627)
21 Residential Re-Commissioning (E)	0	(17,590)	0	1,025	0	(58,085)	(1,060)	(520)	0	(76,230)
22 Residential Low- Income Weatherization (E)	0	18,301	(1,886)	(171,209)	0	13,262	874	(4,629)	0	(145,287)
23 Commercial Duct Repair (E)	0	(53,164)	304	0	0	(469,100)	(1,094)	93	0	(522,961)
24 Commercial Energy Recovery Ventilation (E)	0	(94)	0	0	0	27,698	(150)	(88)	0	27,366
25 Commercial Building Envelope Improvement (E)	0	(1,869)	753	0	0	192,179	185	(2,013)	0	189,235
26 Commercial Energy Efficient Motors (E)	0	(1,337)	0	0	0	280	(143)	(88)	0	(1,288)
27 Commercial Demand Response (D)	0	2,028	84	34,056	0	0	(727)	3,825	0	39,266
28 Commercial Chiller Replacement (E)	0	(1,004)	49	0	0	(5,694)	(69)	(305)	0	(7,023)
29 Commercial Occupancy Sensors (Lighting) (E)	0	(8,550)	0	0	0	6,073	(103)	(88)	0	(2,668)
30 Commercial Refrigeration (Anti-Condensate) (E)	0	(371)	0	0	0	(3,000)	(50)	(88)	0	(3,509)
31 Commercial Water Heating (E)	0	(55)	0	0	0	(250)	(41)	(88)	0	(434)
32 Commercial HVAC Re-Commissioning (E)	0	(7,545)	(4,742)	(16,050)	0	(5,386)	(620)	(1,104)	0	(35,447)
33 Commercial Electronic Commutated Motors (E)	0	(787)	0	0	0	(1,165)	(125)	(157)	0	(2,234)
34 Cool Roof (E)	0	13,526	428	0	0	132,325	(312)	74	0	146,041
35 Total All Programs	<u>\$74,460</u>	<u>(\$232,533)</u>	<u>(\$185,399)</u>	<u>\$114,796</u>	<u>(\$52,065)</u>	<u>(\$1,243,899)</u>	<u>(\$6,879)</u>	<u>(\$235,644)</u>	<u>\$78,316</u>	<u>(\$1,688,846)</u>

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TAMPA ELECTRIC COMPANY  
Description for Accounts  
For Months July 2013 through December 2013

1823320	RESIDENTIAL LOAD MANAGEMENT	12000409	COMMERCIAL DEMAND RESPONSE
1823321	COMMERCIAL-INDUSTRIAL LOAD MGT	12000411	COMMERCIAL CHILLER
1823322	PRICE RESPONSIVE LOAD MGMT	12000413	COMMERCIAL LIGHTING OCCUPANCY SENSOR
4560060	OTHER ELECTRIC REVENUE PARKING	12000415	COMMERCIAL REFRIGERATION
4560020	JOB ORDER REVENUES	12000417	COMMERCIAL WATER HEATING PROGRAM
4560120	OTHER REVENUE-BERS-BLDG ENERGY EFF	12000419	RES. ELECTRONIC COMMUTATED MOTORS
12000347	COMMON RECOVERABLE CONS COSTS	12000421	RES. HVAC RE-COMMISSIONING
12000349	HEATING & COOLING PROGRAM	12000423	SOLAR-SCHOOLS
12000351	PRIME TIME EXPENSES	12000425	LOW INCOME WEATHERIZATION
12000353	RESIDENTIAL CUSTOMER ASSISTED AUDIT	12000427	DSM R&D
12000355	RESIDENTIAL PHONE-ASSISTED AUDIT	12000429	DSM COMMERCIAL COOLING
12000357	COMPREHENSIVE HOME SURVEY	12000431	RES. NEW CONSTRUCTION
12000359	FREE HOME ENERGY CHECK	12000433	PRICE RESPONSIVE LOAD MGMT R&D
12000361	COMPREHENSIVE C/I AUDIT	12000435	COMMERCIAL ROOF INSULATION
12000363	FREE C/I AUDIT	12000437	COMMERCIAL EXIT SIGNS
12000365	WALL INSULATION	12000439	COMM. HVAC RE-COMMISSIONING
12000367	WINDOW REPLACEMENT	12000441	COMM. ELECTRONIC COMMUTATED MOTORS
12000369	RESIDENTIAL BERS AUDIT	12000443	COMMERCIAL COOL ROOF
12000371	COGENERATION	12000445	COMM. ENERGY RECOVERY VENTILATION
12000373	WINDOW FILM	12001706	HEATING & COOLING PROG ADVERTISING
12000375	EDUCATIONAL ENERGY AWARENESS	12001708	PRIME TIME ADVERTISING
12000377	COMMERCIAL DUCT REPAIR PROGRAM	12001710	RESIDENTIAL CUSTOMER ASSISTED - ADVERTISING
12000379	INDUSTRIAL LOAD MANAGEMENT	12001712	COMPREHENSIVE HOME SURVEY ADVERTISING
12000381	CEILING INSULATION	12001714	FREE HOME ENERGY CHECK ADVERTISING
12000383	COMMERCIAL LOAD MGMT	12001716	FREE C/I AUDIT ADVERTISING
12000385	COMMERCIAL INDOOR LIGHTING PROGRAM	12001718	INDUSTRIAL LOAD MANAGEMENT ADVERTISING
12000387	STANDBY GENERATOR PROGRAM	12001740	CEILING INSULATION ADVERTISING
12000389	CONSERVATION VALUE PROGRAM	12001742	C&I LOAD MANAGEMENT ADVERTISING
12000391	RESIDENTIAL DUCT EFFICIENCY	12001744	COMMERCIAL INDOOR LIGHTING PROGRAM ADVERTISING
12000393	RENEWABLE ENERGY INITIATIVE	12001746	STANDBY GENERATOR PROGRAM ADVERTISING
12000395	COMMERCIAL SOLAR WINDOW FILM	12001748	CONSERVATION VALUE PROGRAM ADVERTISING
12000397	COMMERCIAL CEILING INSULATION	12001750	RESIDENTIAL DUCT EFFICIENCY ADVERTISING
12000399	COMMERCIAL WALL INSULATION	12001752	RENEWABLE ENERGY INITIATIVE ADVERTISING
12000401	COMMERCIAL ENERGY EFFICIENT MOTORS	12001754	COMMERCIAL COOLING ADVERTISING
12000403	SOLAR WATER HEATING	12001756	RES. NEW CONSTRUCTION ADVERTISING
12000405	SOLAR PHOTOVOLTAICS	12001758	PRICE RESPONSIVENESS LOAD MGMT
12000407	SOLAR WATER HEATING LOW-INCOME		

TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Summary of Expenses by Program by Month  
For Months January 2013 through December 2013

Program Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Heating and Cooling (E)	54,911	58,548	79,746	93,393	143,037	118,077	111,416	119,522	117,962	115,151	86,741	80,847	1,179,351
2 Prime Time (D)	472,436	459,604	475,609	56,818	433,085	757,033	431,578	418,023	417,076	414,665	482,601	460,864	5,279,392
3 Energy Audits (E)	104,101	152,644	133,147	186,897	176,081	134,209	150,670	142,939	171,513	260,891	170,030	182,615	1,965,737
4 Cogeneration (E)	7,173	7,743	11,025	9,618	14,907	9,581	9,837	9,067	9,908	13,991	7,747	7,202	117,799
5 C & I Load Mngmt (D)	0	0	458	1,511	994	994	994	994	994	994	0	92	8,025
6 Commerical Lighting (E)	10,073	24,586	11,237	51,777	24,213	12,880	45,107	17,560	18,936	59,431	99,108	12,047	386,955
7 Standby Generator (D)	190,516	197,050	197,054	194,820	196,289	172,280	218,134	190,206	191,157	190,075	224,021	234,301	2,395,903
8 Conservation Value (E)	122,447	469	364	-	2,018	4,354	1,697	816	1,098	5,192	1,829	2,536	142,820
9 Duct Repair (E)	36,301	32,245	38,471	41,672	42,256	28,714	40,919	60,147	48,017	57,747	14,463	23,760	464,712
10 Renewable Energy Initiative (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Renewable Energy Systems Initiative (E)	119,957	116,129	124,261	198,537	252,677	90,098	3,544	35,943	26,064	235,101	15,841	278,545	1,496,697
12 Industrial Load Management (D)	1,522,228	1,616,057	1,541,294	1,781,711	1,491,945	1,661,381	1,490,016	1,515,711	1,504,369	1,513,207	1,587,822	1,566,774	18,792,515
13 DSM R&D (D&E) (50% D, 50% E)	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Commercial Cooling	6,439	8,686	264	9,341	6,702	4,989	41,248	3,007	6,446	3,936	8,495	17,012	116,565
15 Residential New Construction	190,404	106,506	119,512	104,089	234,442	203,415	198,756	282,912	154,715	284,029	182,187	170,556	2,231,523
16 Common Expenses (D&E) (50% D, 50% E)	55,712	66,924	53,087	38,492	55,877	36,352	177,726	47,842	110,510	91,136	59,156	180,860	973,674
17 Price Responsive Load Mgmt (D&E) (50% D, 50% E)	289,168	190,639	178,949	65,327	247,077	207,624	205,383	269,946	203,473	303,453	366,406	334,062	2,861,507
18 Residential Building Improvement	259,769	174,369	207,532	428,219	319,956	160,793	282,308	250,582	157,875	209,779	302,585	188,596	2,942,363
19 Residential Electronic Commutated Motors	122	86	84	72	174	77	278	67	44	82	56	28	1,170
20 Educational Energy Awareness (Pilot)	5,740	7,245	6,042	8,084	14,679	11,517	9,851	4,087	6,808	6,707	7,501	2,795	91,056
21 Residential Re-Commissioning (E)	3,785	7,336	5,276	4,097	7,193	5,852	5,642	2,260	1,827	2,957	2,446	888	49,559
22 Residential Low-Income Weatherization	144,356	177,484	137,378	91,076	112,771	183,233	85,398	83,410	86,259	59,616	77,041	361,481	1,599,503
23 Commerical Duct Repair	18,335	24,174	17,841	17,706	4,809	3,085	3,127	5,355	62,911	5,887	3,920	12,686	179,836
24 Commercial Energy Recovery Ventilation	0	106	0	0	106	14,821	0	0	0	0	0	14,209	29,242
25 Commerical Building Improvement	9,256	8,785	2,395	16,208	34,024	3,014	22,855	25,350	106,195	17,225	14,118	29,100	288,525
26 Commercial Energy Efficiency Motors	0	0	0	0	0	0	0	0	0	0	231	1,066	1,297
27 Commercial Demand Response	271,184	1,540	271,043	278,635	555,862	278,499	265,037	278,222	278,148	279,350	281,542	278,514	3,317,576
28 Commerical Chiller Replacement	0	211	7,619	417	8,505	276	728	187	11,096	63	0	0	29,102
29 Commerical Occupancy Sensors (Lighting)	0	1,607	104	604	507	355	4,721	700	0	57	8,046	23,592	40,293
30 Commerical Refrigeration (Anti-Condensate)	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Commerical Water Heating	0	0	0	0	0	0	0	0	0	0	160	35	195
32 Commercial HVAC Re-Commissioning	3,999	3,957	8,763	4,653	10,831	1,203	2,456	903	1,143	2,832	7,966	3,392	52,098
33 Commercial Electronic Commutated Motors	0	0	0	0	0	0	0	0	0	0	0	26	26
34 Cool Roof	55,923	27,448	25,110	66,855	9,820	18,290	27,802	70,975	67,876	39,767	18,431	39,339	467,636
Total	3,954,335	3,472,178	3,653,665	3,750,629	4,400,837	4,122,996	3,837,228	3,836,733	3,762,420	4,173,321	4,030,490	4,507,820	47,502,652
Less: Amount Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Recoverable Conservation Expenses	3,954,335	3,472,178	3,653,665	3,750,629	4,400,837	4,122,996	3,837,228	3,836,733	3,762,420	4,173,321	4,030,490	4,507,820	47,502,652

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TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up and Interest Provision  
For Months January 2013 through December 2013

Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Residential Conservation Audit Fees (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Conservation Adjustment Revenues *	3,769,257	3,495,666	3,587,658	3,767,443	3,962,586	4,517,963	4,640,884	4,784,748	4,950,059	4,483,594	3,893,544	3,678,843	49,532,245
3 Total Revenues	3,769,257	3,495,666	3,587,658	3,767,443	3,962,586	4,517,963	4,640,884	4,784,748	4,950,059	4,483,594	3,893,544	3,678,843	49,532,245
4 Prior Period True-up	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,020</u>	<u>287,025</u>	<u>3,444,245</u>
5 Conservation Revenue Applicable to Period	4,056,277	3,782,686	3,874,678	4,054,463	4,249,606	4,804,983	4,927,904	5,071,768	5,237,079	4,770,614	4,180,564	3,965,868	52,976,490
6 Conservation Expenses	<u>3,954,335</u>	<u>3,472,178</u>	<u>3,653,665</u>	<u>3,750,629</u>	<u>4,400,837</u>	<u>4,122,996</u>	<u>3,837,228</u>	<u>3,836,733</u>	<u>3,762,420</u>	<u>4,173,321</u>	<u>4,030,490</u>	<u>4,507,820</u>	47,502,652
7 True-up This Period (Line 5 - Line 6)	101,942	310,508	221,013	303,834	(151,231)	681,987	1,090,676	1,235,035	1,474,659	597,293	150,074	(541,952)	5,473,838
8 Interest Provision This Period	201	262	260	226	181	150	180	223	277	251	319	353	2,883
9 True-up & Interest Provision Beginning of Period	\$3,444,245	3,259,368	3,283,118	3,217,371	3,234,411	2,796,341	3,191,458	3,995,294	4,943,532	6,131,448	6,441,972	6,305,345	3,444,245
10 Prior Period True-up Collected (Refunded)	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,020)</u>	<u>(287,025)</u>	<u>(3,444,245)</u>
11 End of Period Total Net True-up	<u>\$3,259,368</u>	<u>\$3,283,118</u>	<u>\$3,217,371</u>	<u>\$3,234,411</u>	<u>\$2,796,341</u>	<u>\$3,191,458</u>	<u>\$3,995,294</u>	<u>\$4,943,532</u>	<u>\$6,131,448</u>	<u>\$6,441,972</u>	<u>\$6,305,345</u>	<u>\$5,476,721</u>	<u>\$5,476,721</u>

\* Net of Revenue Taxes

(A) Included in Line 6



TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up and Interest Provision  
For Months January 2013 through December 2013

Interest Provision	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Beginning True-up Amount	\$3,444,245	\$3,259,368	\$3,283,118	\$3,217,371	\$3,234,411	\$2,796,341	\$3,191,458	\$3,995,294	\$4,943,532	\$6,131,448	\$6,441,972	\$6,305,345	
2 Ending True-up Amount Before Interest	3,259,167	3,282,856	3,217,111	3,234,185	2,796,160	3,191,308	3,995,114	4,943,309	6,131,171	6,441,721	6,305,026	5,476,368	
3 Total Beginning & Ending True-up	<u>6,703,412</u>	<u>6,542,224</u>	<u>6,500,229</u>	<u>6,451,556</u>	<u>6,030,571</u>	<u>5,987,649</u>	<u>7,186,572</u>	<u>8,938,603</u>	<u>11,074,703</u>	<u>12,573,169</u>	<u>12,746,998</u>	<u>11,781,713</u>	
4 Average True-up Amount (50% of Line 3)	<u>3,351,706</u>	<u>3,271,112</u>	<u>3,250,115</u>	<u>3,225,778</u>	<u>3,015,286</u>	<u>2,993,825</u>	<u>3,593,286</u>	<u>4,469,302</u>	<u>5,537,352</u>	<u>6,286,585</u>	<u>6,373,499</u>	<u>5,890,857</u>	
5 Interest Rate - First Day of Month	0.050%	0.090%	0.100%	0.080%	0.080%	0.070%	0.060%	0.050%	0.060%	0.050%	0.050%	0.060%	
6 Interest Rate - First Day of Next Month	0.090%	0.100%	0.080%	0.080%	0.070%	0.060%	0.050%	0.060%	0.050%	0.050%	0.060%	0.080%	
7 Total (Line 5 + Line 6)	0.140%	0.190%	0.180%	0.160%	0.150%	0.130%	0.110%	0.110%	0.110%	0.100%	0.110%	0.140%	
8 Average Interest Rate (50% of Line 7)	0.070%	0.095%	0.090%	0.080%	0.075%	0.065%	0.055%	0.055%	0.055%	0.050%	0.055%	0.070%	
9 Monthly Average Interest Rate (Line 8/12)	0.006%	0.008%	0.008%	0.007%	0.006%	0.005%	0.005%	0.005%	0.005%	0.004%	0.005%	0.006%	
10 Interest Provision (Line 4 x Line 9)	\$201	\$262	\$260	\$226	\$181	\$150	\$180	\$223	\$277	\$251	\$319	\$353	\$2,883

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TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
For Months January 2013 through December 2013

PRICE RESPONSIVE LOAD MANAGEMENT

Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Investment		\$10,220	\$8,662	\$12,241	\$124,686	\$185,690	(\$3,893)	\$154,253	(\$26,740)	\$47,210	\$359,306	\$164,738	\$65,788	\$1,102,161
2 Retirements		0	0	0	0	83	0	13,472	31,292	106,753	2,768	106,444	2,452	263,264
3 Depreciation Base		4,382,582	4,391,244	4,403,485	4,528,171	4,713,778	4,709,885	4,850,666	4,792,634	4,733,091	5,089,629	5,147,923	5,211,259	
4 Depreciation Expense		<u>72,958</u>	<u>73,115</u>	<u>73,289</u>	<u>74,430</u>	<u>77,016</u>	<u>78,531</u>	<u>79,671</u>	<u>80,361</u>	<u>79,381</u>	<u>81,856</u>	<u>85,313</u>	<u>86,327</u>	<u>942,248</u>
5 Cumulative Investment	\$4,372,362	\$4,382,582	\$4,391,244	\$4,403,485	\$4,528,171	\$4,713,778	\$4,709,885	\$4,850,666	\$4,792,634	\$4,733,091	\$5,089,629	\$5,147,923	\$5,211,259	\$5,211,259
6 Less: Accumulated Depreciation	1,922,582	1,995,540	2,068,655	2,141,944	2,216,374	2,293,307	2,371,838	2,438,037	2,487,106	2,459,734	2,538,822	2,517,691	2,601,566	2,601,566
7 Net Investment	<u>\$2,449,780</u>	<u>\$2,387,042</u>	<u>\$2,322,589</u>	<u>\$2,261,541</u>	<u>\$2,311,797</u>	<u>\$2,420,471</u>	<u>\$2,338,047</u>	<u>\$2,412,629</u>	<u>\$2,305,528</u>	<u>\$2,273,357</u>	<u>\$2,550,807</u>	<u>\$2,630,232</u>	<u>\$2,609,693</u>	<u>\$2,609,693</u>
8 Average Investment		2,418,411	2,354,816	2,292,065	2,286,669	2,366,134	2,379,259	2,375,338	2,359,079	2,289,443	2,412,082	2,590,520	2,619,963	
9 Return on Average Investment		13,122	12,777	12,436	12,407	12,838	12,909	12,224	12,141	11,782	12,413	13,332	13,483	151,864
10 Return Requirements		<u>21,363</u>	<u>20,801</u>	<u>20,246</u>	<u>20,199</u>	<u>20,900</u>	<u>21,016</u>	<u>19,901</u>	<u>19,766</u>	<u>19,181</u>	<u>20,208</u>	<u>21,705</u>	<u>21,950</u>	<u>247,236</u>
11 Total Depreciation and Return		<u>\$94,321</u>	<u>\$93,916</u>	<u>\$93,535</u>	<u>\$94,629</u>	<u>\$97,916</u>	<u>\$99,547</u>	<u>\$99,572</u>	<u>\$100,127</u>	<u>\$98,562</u>	<u>\$102,064</u>	<u>\$107,018</u>	<u>\$108,277</u>	<u>\$1,189,484</u>

Note: Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.54258% for January - June 2013 and 0.51463% for July - December 2013.  
Return Requirements are calculated using an income tax multiplier of 1.6280016.

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
For Months January 2013 through December 2013

INDUSTRIAL LOAD MANAGEMENT

Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Investment		\$0	\$0	\$0	\$0	\$561	\$29,782	\$23,169	\$1,513	\$101	\$0	\$0	\$0	\$55,126
2 Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3 Depreciation Base		0	0	0	0	561	30,343	53,512	55,025	55,126	55,126	55,126	55,126	
4 Depreciation Expense		0	0	0	0	5	258	699	904	918	919	919	919	5,541
5 Cumulative Investment	\$0	\$0	\$0	\$0	\$0	\$561	\$30,343	\$53,512	\$55,025	\$55,126	\$55,126	\$55,126	\$55,126	\$55,126
6 Less: Accumulated Depreciation	0	0	0	0	0	5	263	962	1,866	2,784	3,703	4,622	5,541	5,541
7 Net Investment	\$0	\$0	\$0	\$0	\$0	\$556	\$30,080	\$52,550	\$53,159	\$52,342	\$51,423	\$50,504	\$49,585	\$49,585
8 Average Investment		0	0	0	0	278	15,318	41,315	52,855	52,751	51,883	50,964	50,045	
9 Return on Average Investment		0	0	0	0	2	83	213	272	271	267	262	258	1,628
10 Return Requirements		0	0	0	0	3	135	347	443	441	435	427	420	2,651
11 Total Depreciation and Return		\$0	\$0	\$0	\$0	\$8	\$393	\$1,046	\$1,347	\$1,359	\$1,354	\$1,346	\$1,339	\$8,192

Note: Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.54258% for January - June 2013 and 0.51463% for July - December 2013.  
Return Requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY  
Reconciliation and Explanation of  
Difference Between Filing and FPSC Audit  
For Months January 2013 through December 2013

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

## Program Description and Progress

Program Title: Heating and Cooling Program

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency heating and air conditioning equipment at existing residences.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 3,844 units were installed.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,179,351.

Program Progress Summary: Through this reporting period 184,855 approved units have been installed.

## Program Description and Progress

Program Title: Prime Time

Program Description: This is a residential load management program designed to directly control the larger loads in customers' homes such as air conditioning, water heating, electric space heating and pool pumps. Participating customers receive monthly credits on their electric bills. Per Commission Order No. PSC-05-0181-PAA-EG issued February 16, 2005, this program is closed to new participants.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 2,883 net customers that discontinued participation during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$5,279,392.

Program Progress Summary: Through this reporting period there are 37,482 participating customers.

## Program Description and Progress

Program Title: Energy Audits

Program Description: These are on-site audits of residential, commercial and industrial premises and residential customer assisted on-line and telephone surveys that instruct customers on how to use conservation measures and practices to reduce their energy usage.

Program Accomplishments: January 1, 2013 to December 31, 2013

Number of audits completed:  
Residential on-site - 7,743  
Residential customer assisted - 680  
Commercial on-site – 900

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,965,737.

Program Progress Summary: Through this reporting period 316,335 on-site audits have been performed. Additionally, the company has processed 121,321 residential and commercial customer assisted audits.

## Program Description and Progress

Program Title:	<u>Cogeneration</u>
Program Description:	This program encourages the development of cost-effective commercial and industrial cogeneration facilities through the evaluation and administration of standard offers and the negotiation of contracts for the purchase of firm capacity and energy.
Program Accomplishments:	<u>January 1, 2013 to December 31, 2013</u>  The company continued communication and interaction with all present and potential customers.  Tampa Electric completed the development and publication of the 20-Year Cogeneration Forecast, reviewed proposed cogeneration opportunities for cost-effectiveness and answered data requests from existing cogenerators. The company also attended meetings as scheduled with cogeneration customer personnel at selected facilities.
Program Fiscal Expenditures:	<u>January 1, 2013 to December 31, 2013</u>  Actual expenses were \$117,799.
Program Progress Summary:	The total maximum generation by electrically interconnected cogeneration during 2013 was approximately 508 MW and 3,034 GWH.  The company continues interaction with current and potential cogeneration developers regarding on-going and future cogeneration activities. Currently there are 11 Qualifying Facilities with generation on-line in Tampa Electric's service area.

## Program Description and Progress

Program Title: Commercial Load Management

Program Description: This is a load management program that achieves weather-sensitive demand reductions through load control of equipment at the facilities of firm commercial customers.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were no customers added or removed from the program during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$8,025.

Program Progress Summary: Through this reporting period there are six participating customers.



## Program Description and Progress

Program Title: Commercial Lighting

Program Description: This is a conservation program designed to reduce weather-sensitive peaks by encouraging investment in more efficient lighting technology in commercial facilities.

Program Accomplishments: January 1, 2013 to December 31, 2013

Number of incentives paid:

Conditioned space - 48

Un-conditioned space - 22

Exit signs - 11

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual program expenses were \$386,955.

Program Progress Summary: Through this reporting period 1,752 customers have received an incentive.

## Program Description and Progress

Program Title: Standby Generator

Program Description: This is a program designed to utilize the emergency generation capacity at firm commercial and industrial facilities in order to reduce weather-sensitive peak demand.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were three net customers added during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$2,395,903.

Program Progress Summary: Through this reporting period there are 98 participating customers.

## Program Description and Progress

Program Title: Conservation Value

Program Description: This is an incentive program for firm commercial and industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were no new customers that qualified for an incentive during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$142,820.

Program Progress Summary: Through this reporting period 43 customers have qualified and received the appropriate incentive.

Pursuant to Docket No. 900885-EG, Commission Order No. 24276, issued March 25, 1991 for the purpose of approving Tampa Electric Company's Conservation Value Program, the company is filing the attached table. Specifically, the table provides incentive payments as well as other program costs incurred during the January 2013 through December 2013 period. The table format was filed with the Commission on April 23, 1991 in response to the aforementioned order requesting the program participation standards.

TAMPA ELECTRIC COMPANY  
 CONSERVATION VALUE PROGRAM  
 CUSTOMER INCENTIVE PAYMENT SCHEDULE  
 JANUARY 2013 - DECEMBER 2013

CUSTOMER DATA	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>HILLSBOROUGH COUNTY SCHOOLS - NORTHWEST<sup>(1)</sup></b>	\$17,680											
AVG. SUM DEMAND SAVING:	141.44											
AVG. WIN DEMAND SAVING:	0											
ANNUAL ENERGY SAVING:	20,562											
<b>HILLSBOROUGH COUNTY SCHOOLS - TAMPA PALMS<sup>(1)</sup></b>	\$22,421											
AVG. SUM DEMAND SAVING:	179.37											
AVG. WIN DEMAND SAVING:	0											
ANNUAL ENERGY SAVING:	27,740											
<b>HILLSBOROUGH COUNTY SCHOOLS - ERWIN<sup>(1)</sup></b>	\$36,224											
AVG. SUM DEMAND SAVING:	289.79											
AVG. WIN DEMAND SAVING:	0											
ANNUAL ENERGY SAVING:	100,072											
<b>HILLSBOROUGH COUNTY SCHOOLS - BT WASHINGTON<sup>(1)</sup></b>	\$16,015											
AVG. SUM DEMAND SAVING:	128.12											
AVG. WIN DEMAND SAVING:	0											
ANNUAL ENERGY SAVING:	10,454											
<b>HILLSBOROUGH COUNTY SCHOOLS - YATES<sup>(1)</sup></b>	\$29,094											
AVG. SUM DEMAND SAVING:	232.75											
AVG. WIN DEMAND SAVING:	0											
ANNUAL ENERGY SAVING:	0											
<b>MONTHLY TOTALS:</b>	\$121,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**TOTAL INCENTIVES PAID FOR PERIOD: \$121,434**  
**TOTAL OTHER EXPENSES FOR PERIOD: \$21,386**  
**GRAND TOTAL EXPENSES FOR PERIOD: \$142,820**

<sup>(1)</sup> Represents second half of incentive to be paid. Initial payment made in 2012.

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## Program Description and Progress

Program Title: Duct Repair

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the repair of the air distribution system in a residence.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 1,708 customers have participated.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$464,712.

Program Progress Summary: Through this reporting period 94,328 customers have participated.

## Program Description and Progress

Program Title: Renewable Energy Initiative

Program Description: This is a program designed to assist in the delivery of renewable energy for the company's Renewable Energy Program. This specific effort provides funding for program administration, evaluation and market research.

Program Accomplishments: January 1, 2013 to December 31, 2013

Net customers discontinued – 146  
Net blocks of energy discontinued – 363  
One time blocks of energy sold - 400

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$61,419.

Program Progress Summary: Through this reporting period 2,112 customers are participating purchasing a total of 2,884 blocks of energy.

## Program Description and Progress

Program Title: Renewable Energy Systems Initiative (Pilot)

Program Description: This is a five-year renewable energy pilot program that uses rebates and incentives to encourage the following: 1) the installation of solar photovoltaic ("PV") on existing and new residential and commercial premises; 2) the installation of solar water heating ("SWH") technologies on existing and new residential premises; 3) the installation of PV on emergency shelter schools coupled with an educational component for teachers and students; and 4) the installation of SWH on low income housing done in partnership with local non-profit building organizations.

Program Accomplishments: January 1, 2013 to December 31, 2013

Number of systems installed:

Residential PV - 56

Commercial PV - 9

School PV - 1

Residential SWH - 49

Low-income SWH - 3

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,496,697.

Program Progress Summary: Through this reporting period the following renewable measures have been installed:

Residential PV - 168

Commercial PV - 24

School PV - 3

Residential SWH - 120

Low-income SWH - 9



## Program Description and Progress

Program Title: Industrial Load Management

Program Description: This is a load management program for large industrial customers with interruptible loads of 500 kW or greater.

Program Accomplishments: January 1, 2013 to December 31, 2013

One new customer qualified for participation during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$18,792,515.

Program Progress Summary: This program was approved by the Commission in Docket No. 990037-EI, Order No. PSC-99-1778-FOF-EI, issued September 10, 1999. For 2013, assessments indicated an opportunity for customer participation; therefore, the associated GSLM 2 & 3 tariffs were opened to new participants.

Beginning May 2009, Tampa Electric transferred existing IS (non-firm) customers to a new IS (firm) rate schedule. These customers are now incented under GSLM-2 or GSLM-3 rate riders with expenses recovered through the ECCR clause.

## Program Description and Progress

Program Title: DSM Research and Development (R&D)

Program Description: This is a five-year R&D program directed at end-use technologies (both residential and commercial) not yet commercially available or where insufficient data exists for measure evaluations specific to central Florida climate.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were no new DSM R&D activities during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

There were no new DSM R&D expenses during this reporting period.

Program Progress Summary: For 2013, Tampa Electric had no new activity in DSM R&D.

## Program Description and Progress

Program Title: Commercial Cooling

Program Description: This is an incentive program to encourage the installation of high efficiency direct expansion (DX) commercial air conditioning equipment.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 197 units were installed.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$116,565.

Program Progress Summary: Through this reporting period 1,680 approved units have been installed.

## Program Description and Progress

Program Title: Residential New Construction

Program Description: This is a program that encourages the construction of new homes to be above the minimum energy efficiency levels required by the State of Florida Energy Efficiency Code for New Construction through the installation of high efficiency equipment and building envelope options.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 2,381 homes qualified.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$2,231,523.

Program Progress Summary: Through this reporting period 6,997 approved homes have participated.

### Program Description and Progress

Program Title: Common Expenses

Program Description: These are expenses common to all programs.

Program Accomplishments: January 1, 2013 to December 31, 2013

N/A

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$973,674.

Program Progress Summary: N/A

## Program Description and Progress

Program Title: Price Responsive Load Management

Program Description: This program is designed to reduce weather sensitive peak loads by offering a multi-tiered rate structure. This rate structure is designed as an incentive for participating customers to reduce their electric demand during high cost or critical periods of generation.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 243 net customers that were added during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$2,861,507.

Program Progress Summary: Through this reporting period 2,189 customers are participating in the program.

## Program Description and Progress

Program Title: Residential Building Envelope Improvement

Program Description: This program is designed to save demand and energy by decreasing the load on residential air conditioning and heating (“HVAC”) equipment. Eligible customers can receive incentives to add ceiling insulation, exterior wall insulation, window replacement and window film.

Program Accomplishments: January 1, 2013 to December 31, 2013  
Number of installations completed:  
Ceiling insulation installed – 10,059  
Exterior wall insulation installed – 13  
Window replacement installations – 1,362  
Window film installations – 386

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013  
Actual expenses were \$2,942,363.

Program Progress Summary: Through this reporting period the following measures have been installed:  
Ceiling insulation – 111,593  
Exterior wall insulation – 49  
Window replacement – 6,877  
Window film – 2,564

## Program Description and Progress

Program Title: Residential Electronic Commutated Motors

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the replacement of the existing motor in the air-handler with an Electronically Commutated Motor.

Program Accomplishments: January 1, 2013 to December 31, 2013

One new customer qualified for participation during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,170.

Program Progress Summary: Through this reporting period one customer has participated in the program.



## Program Description and Progress

Program Title: Energy Education Outreach

Program Description: This program is designed to save demand and energy by increasing customer awareness of available conservation measures and practices that can reduce their energy use. The program is aimed at establishing opportunities for engaging groups of customers and students, in energy-efficiency related discussions in organized settings.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period Tampa Electric partnered with 8 local schools to present Energy Education to 2,011 students through 54 classroom presentations. In addition, the company gave 34 presentations to civic organizations and distributed 1505 energy saving kits to participating customers.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$91,056.

Program Progress Summary: Through this reporting period Tampa Electric has partnered with 99 local schools to present Energy Education to 31,126 students. In addition, the company gave 47 presentations to civic organizations that generated 315 customer assisted audits and distributed 2,093 energy saving kits to participating customers.

## Program Description and Progress

Program Title: Residential HVAC Re-commissioning

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage customers to maintain and tune-up HVAC equipment.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 206 customers that participated during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$49,559.

Program Progress Summary: Through this reporting period 877 customers have participated.

## Program Description and Progress

Program Title: Residential Low-Income Weatherization

Program Description: This program is designed to save demand and energy by decreasing the energy consumption at a residence. Aimed at low-income customers, energy efficient measures will be provided at no cost to qualified customers (where applicable).

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 4,048 customers who participated in the program during this period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,599,503.

Program Progress Summary: Through this reporting period 8,116 customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Duct Repair

Program Description: This is a commercial conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the repair of the air distribution system in a facility.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 476 customers have participated in the program.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$179,836.

Program Progress Summary: Through this reporting period 10,505 customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Energy Recovery Ventilation

Program Description: This is a commercial conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the installation of energy recovery ventilation systems that reduce humidity and HVAC loads in buildings.

Program Accomplishments: January 1, 2013 to December 31, 2013

Three customers qualified for participation during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$29,242.

Program Progress Summary: Through this reporting period three customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Building Envelope Improvement

Program Description: This program is designed to save demand and energy by decreasing the load on air conditioning and heating (“HVAC”) equipment. Eligible customers can receive incentives to add ceiling insulation, exterior wall insulation and window film.

Program Accomplishments: January 1, 2013 to December 31, 2013

Number of installations completed:

Ceiling insulation installed – 92  
Roof insulation - 0  
Exterior wall insulation installed – 0  
Window film installations – 12

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$288,525.

Program Progress Summary: Through this reporting period the following measures have been installed:

Ceiling insulation – 214  
Roof insulation - 0  
Exterior wall insulation – 2  
Window film – 78

## Program Description and Progress

Program Title: Commercial Efficient Motors

Program Description: This program is designed to encourage commercial/industrial customers to install premium-efficiency motors in new or existing facilities through incentives. The program is aimed at reducing the growth of peak demand and energy by encouraging customers to replace worn out, inefficient equipment with high efficiency equipment that exceeds minimum product manufacturing standards.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period four customers have participated in the program.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$1,297.

Program Progress Summary: Through this reporting period 120 customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Demand Response

Program Description: This program is intended to help alter the company's system load curve by reducing summer and winter demand peaks. The company has contracted for a turn-key program that will induce commercial and industrial customers to reduce their demand for electricity in response to market signals. Reductions will be achieved through a mix of emergency backup generation, energy management systems, raising cooling set-points and turning off or dimming lights, signage, etc.

Program Accomplishments: January 1, 2013 to December 31, 2013

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$3,317,576.

Program Progress Summary: Through this reporting period the company's vendor maintains a portfolio of participating customers providing an available total of 39 MW for control.



## Program Description and Progress

Program Title: Commercial Chillers

Program Description: This is an incentive program to encourage the installation of high efficiency cooling equipment that exceeds minimum product manufacturing standards.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were eight customers who participated in the program during this period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$29,102.

Program Progress Summary: Through this reporting period 39 customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Occupancy Sensors

Program Description: This is an incentive program to encourage the installation of occupancy sensors in any area where indoor lights would be used on peak.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 37 customers who participated in the program during this period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$40,293.

Program Progress Summary: Through this reporting period 150 customers have participated in the program.

## Program Description and Progress

Program Title: Commercial Refrigeration (Anti-Condensate)

Program Description: This is an incentive program to encourage the installation of efficient refrigeration controls and equipment.

Program Accomplishments: January 1, 2013 to December 31, 2013

For the reporting period there were no customers who participated in the program.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

There were no expenses incurred during this reporting period.

Program Progress Summary: There were no expenses incurred during this reporting period.

## Program Description and Progress

Program Title: Commercial Water Heating

Program Description: This program is designed to encourage commercial/industrial customers to install high efficiency water heating systems. The two technologies covered under this program are heat recovery units and heat pump water heaters.

Program Accomplishments: January 1, 2013 to December 31, 2013

For the reporting period there were no customers who participated in the program.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$195.

Program Progress Summary: Expenses incurred were associated with administration and participation protocols.

## Program Description and Progress

Program Title: Commercial HVAC Re-commissioning

Program Description: This is a commercial conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage customers to maintain and tune-up HVAC equipment.

Program Accomplishments: January 1, 2013 to December 31, 2013

There were 141 customers that participated during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$52,098.

Program Progress Summary: Through this reporting period 228 customers have participated.

## Program Description and Progress

Program Title: Commercial Electronic Commutated Motors

Program Description: This is a commercial conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the replacement of the existing motor in air-handlers and refrigeration systems with Electronically Commutated Motors.

Program Accomplishments: January 1, 2013 to December 31, 2013

No customers qualified for participation during this reporting period.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$26.

Program Progress Summary: Expenses incurred were associated with administration and participation protocols.

## Program Description and Progress

Program Title: Commercial Cool Roof

Program Description: This is a commercial conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the installation of cool roof systems above conditioned spaces.

Program Accomplishments: January 1, 2013 to December 31, 2013

In this reporting period 43 customers have participated.

Program Fiscal Expenditures: January 1, 2013 to December 31, 2013

Actual expenses were \$467,636.

Program Progress Summary: Through this reporting period 117 customers have participated in the program.

CONSERVATION COSTS  
PROJECTED

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FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 140002-EG EXHIBIT: 15  
PARTY: TAMPA ELECTRIC COMPANY –  
(DIRECT)  
DESCRIPTION: Mark R. Roche MRR-1



TAMPA ELECTRIC COMPANY  
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
 JANUARY 2015 THROUGH DECEMBER 2015  
 Projected

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MwH)	(3) Projected AVG 12 CP at Meter (Mw)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MwH)	(7) Projected AVG 12 CP at Generation (Mw)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13% Avg Demand Factor (%)
RS	54.04%	8,713,087	1,841	1.07665	1.05525	9,194,470	1,982	46.92%	56.36%	55.64%
GS,TS	60.65%	1,047,683	197	1.07665	1.05523	1,105,551	212	5.64%	6.03%	6.00%
GSD Optional	3.58%	357,148	53	1.07236	1.05157	375,566	57	1.92%	1.62%	1.64%
GSD, SBF Standard	73.67%	7,345,405	1,085	1.07236	1.05157	7,724,211	1,164	39.41%	33.11%	33.59%
IS	113.14%	949,661	96	1.02745	1.01946	968,139	98	4.94%	2.79%	2.96%
LS1	808.37%	217,416	3	1.07665	1.05525	229,428	3	1.17%	0.09%	0.17%
TOTAL		18,630,400	3,275			19,597,365	3,516	100%	100%	100%

- (1) AVG 12 CP load factor based on 2014 projected calendar data.
- (2) Projected MWH sales for the period January 2015 thru December 2015.
- (3) Calculated: Col(2) / (8760\*Col(1))
- (4) Based on 2014 projected demand losses.
- (5) Based on 2014 projected energy losses.
- (6) Col (2) \* Col (5).
- (7) Col (3) \* Col (4).
- (8) Col (6) / Total for Col (6)
- (9) Col (7) / total for Col (7)
- (10) Col (8) \* 0.0769 + Col (9) \* 0.9231

C-1  
 Page 1 of 1

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Summary of Cost Recovery Clause Calculation  
 For Months January 2015 through December 2015

1. Total Incremental Cost (C-2, Page 1, Line 17)	46,224,522
2. Demand Related Incremental Costs	29,383,815
3. Energy Related Incremental Costs	16,840,707

RETAIL BY RATE CLASS

	<u>RS</u>	<u>GS,TS</u>	<u>GSD, SBF STANDARD</u>	<u>GSD OPTIONAL</u>	<u>IS</u>	<u>LS1</u>	<u>Total</u>
4. Demand Allocation Percentage	55.64%	6.00%	33.59%	1.64%	2.96%	0.17%	100.00%
5. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	16,349,155	1,763,029	9,870,023	481,895	869,761	49,952	<u>29,383,815</u>
6. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	<u>(1,832,891)</u>	<u>(197,652)</u>	<u>(1,106,520)</u>	<u>(54,025)</u>	<u>(97,508)</u>	<u>(5,600)</u>	<u>(3,294,196)</u>
7. Total Demand Related Incremental Costs	<u>14,516,264</u>	<u>1,565,377</u>	<u>8,763,503</u>	<u>427,870</u>	<u>772,253</u>	<u>44,352</u>	<u>26,089,619</u>
8. Energy Allocation Percentage	46.92%	5.64%	39.41%	1.92%	4.94%	1.17%	100.00%
9. Net Energy Related Incremental Costs	7,901,660	949,816	6,636,923	323,342	831,931	197,036	<u>16,840,707</u>
10. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	<u>(907,755)</u>	<u>(109,116)</u>	<u>(762,460)</u>	<u>(37,146)</u>	<u>(95,573)</u>	<u>(22,636)</u>	<u>(1,934,686)</u>
11. Total Net Energy Related Incremental Costs	<u>6,993,905</u>	<u>840,700</u>	<u>5,874,463</u>	<u>286,196</u>	<u>736,357</u>	<u>174,400</u>	<u>14,906,021</u>
12. Total Incremental Costs (Line 5 + 9)	24,250,814	2,712,845	16,506,946	805,236	1,701,692	246,989	46,224,522
13. Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	<u>(2,740,645)</u>	<u>(306,768)</u>	<u>(1,868,980)</u>	<u>(91,171)</u>	<u>(193,082)</u>	<u>(28,236)</u>	<u>(5,228,882)</u>
14. Total (Line 12 + 13)	<u>21,510,169</u>	<u>2,406,077</u>	<u>14,637,966</u>	<u>714,065</u>	<u>1,508,610</u>	<u>218,753</u>	<u>40,995,640</u>
15. Retail MWH Sales	8,713,087	1,047,683	7,345,405	357,148	949,661	217,416	18,630,400
16. Effective MWH at Secondary	8,713,087	1,047,683	7,345,405	357,148	949,661	217,416	18,630,400
17. Projected Billed KW at Meter	*	*	17,148,546	*	2,290,004	*	
18. Cost per KWH at Secondary (Line 14/Line 16)	0.24687	0.22966	*	0.19994	*	0.10062	
19. Revenue Tax Expansion Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	
20. Adjustment Factor Adjusted for Taxes	0.2470	0.2298	*	0.2001	*	0.1007	
21. Conservation Adjustment Factor (cents/KWH)							
<b><u>RS, GS, TS, GSD Optional and LS1 Rates (cents/KWH) *</u></b>							
- Secondary	<u>0.247</u>	<u>0.230</u>		<u>0.200</u>		<u>0.101</u>	
- Primary				<u>0.198</u>			
- Subtransmission				<u>0.196</u>			
<b><u>GSD, SBF, IS Standard Rates (\$/KW) *</u></b>							
Full Requirement							
- Secondary	*	*	<u>0.85</u>	*	<u>0.66</u>	*	
- Primary	*	*	<u>0.85</u>	*	<u>0.65</u>	*	
- Subtransmission	*	*	<u>0.84</u>	*	<u>0.65</u>	*	

\* (ROUNDED TO NEAREST .001 PER KWH or KW)

TAMPA ELECTRIC COMPANY  
Conservation Program Costs  
Estimated For Months January 2015 through December 2015

ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Heating and Cooling (E)	98,690	98,690	99,090	98,257	98,557	98,557	98,457	98,457	98,557	98,257	98,457	98,382	1,182,408
2 Prime Time (D)	300,600	290,209	280,209	270,315	260,454	250,331	241,359	231,359	222,272	211,533	200,877	190,756	2,950,274
3 Energy Audits (E)	203,098	216,952	236,440	190,613	180,282	201,767	260,677	317,931	251,357	227,698	172,330	213,759	2,672,904
4 Cogeneration (E)	16,007	16,007	16,007	16,007	13,322	13,322	16,007	16,007	16,007	16,007	13,322	16,007	184,029
5 Commercial Load Mgmt (D)	0	0	970	994	994	994	994	994	994	994	0	0	7,928
6 Commercial Lighting (E)	64,063	46,579	29,310	46,700	24,942	41,996	41,470	30,958	12,795	20,561	39,948	34,818	434,140
7 Standby Generator (D)	243,378	241,378	244,062	242,378	241,378	241,378	245,062	242,378	241,378	241,378	241,378	241,378	2,906,904
8 Conservation Value (E)	54,191	62,691	2,447	52,447	2,447	62,447	53,447	62,447	2,447	2,447	52,447	2,447	412,352
9 Duct Repair (E)	34,236	34,236	34,321	34,008	34,008	34,133	34,008	34,008	34,448	34,033	34,033	34,133	409,605
10 Renewable Energy Initiative (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Renewable Energy Systems Initiative (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Industrial Load Management (D)	1,202,651	1,202,643	1,502,636	1,502,630	1,502,622	1,502,616	1,502,608	1,502,602	1,502,595	1,502,588	1,202,581	1,202,573	16,831,345
13 DSM R&D (D&E) (50% D, 50% E)	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Commercial Cooling (E)	3,342	11,530	3,152	13,548	6,713	11,714	4,839	6,713	11,103	4,839	6,713	6,713	90,919
15 Residential New Construction (E)	157,926	157,926	157,986	157,649	157,165	157,405	157,165	158,132	158,282	158,132	157,649	157,799	1,893,216
16 Common Expenses (D&E) (50% D, 50% E)	148,438	134,033	128,506	130,833	125,622	130,475	125,256	125,390	125,902	125,622	127,975	125,665	1,553,717
17 Price Responsive Load Mgmt (D&E) (50% D, 50% E)	361,680	362,279	363,246	408,744	412,535	411,417	368,518	369,317	370,705	372,539	374,994	378,221	4,554,195
18 Residential Building Envelope Improvement (E)	205,063	205,088	205,865	204,827	204,812	204,739	204,399	204,314	205,894	204,984	205,886	205,196	2,461,067
19 Residential Electronic Commutated Motors (E)	20	20	155	20	20	20	20	20	20	260	20	20	615
20 Energy Education Outreach (E)	11,032	11,749	12,286	12,286	11,236	17,840	9,444	10,340	8,548	9,598	7,831	8,523	130,713
21 Residential Re-Commissioning (E)	2,219	2,219	2,219	1,976	1,976	1,976	1,976	2,219	2,219	2,219	1,976	1,976	25,170
22 Residential Low- Income Weatherization (E)	240,345	240,345	240,345	240,345	240,345	241,145	241,145	241,145	241,145	241,845	240,345	240,345	2,888,840
23 Commercial Duct Repair (E)	24,914	21,898	23,948	21,797	4,959	11,244	11,411	43,105	21,797	15,412	9,294	9,695	219,474
24 Commercial Energy Recovery Ventilation (E)	1,798	0	0	1,798	0	0	1,798	0	0	1,798	0	1,798	8,990
25 Commercial Building Envelope Improvement (E)	8,296	22,925	7,066	9,074	7,635	7,800	24,567	22,478	18,380	23,659	10,747	11,957	174,584
26 Commercial Energy Efficient Motors (E)	294	1	294	294	294	294	294	294	294	294	294	1	2,942
27 Commercial Demand Response (D)	302,784	302,784	302,784	302,784	302,784	302,784	302,784	302,784	302,784	302,784	302,784	302,784	3,633,408
28 Commercial Chiller Replacement (E)	1	3,787	1	7,661	72	7,594	4,094	4,062	2,226	3,855	7,645	2,226	43,224
29 Commercial Occupancy Sensors (Lighting) (E)	3,335	1,713	1,713	1,713	1,835	4,929	3,334	4,929	3,334	1,713	1,713	3,335	33,596
30 Commercial Refrigeration (Anti-Condensate) (E)	1,577	0	0	0	0	0	1,577	0	0	0	0	0	3,154
31 Commercial Water Heating (E)	0	0	0	0	0	868	0	0	0	0	0	0	868
32 Commercial HVAC Re-Commissioning (E)	9,113	8,613	8,613	8,613	8,613	8,613	8,613	8,613	8,613	8,613	8,613	8,613	103,856
33 Commercial Electronic Commutated Motors	0	428	428	428	428	428	428	428	428	428	428	278	4,558
34 Cool Roof (E)	23,281	11,898	11,898	34,663	23,281	23,281	34,663	11,898	23,281	57,428	68,810	81,145	405,527
35 Total All Programs	3,722,372	3,708,621	3,915,997	4,013,402	3,869,331	3,992,107	4,000,414	4,053,322	3,887,805	3,891,518	3,589,090	3,580,543	46,224,522
36 Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Recoverable Conserv. Expenses	<u>3,722,372</u>	<u>3,708,621</u>	<u>3,915,997</u>	<u>4,013,402</u>	<u>3,869,331</u>	<u>3,992,107</u>	<u>4,000,414</u>	<u>4,053,322</u>	<u>3,887,805</u>	<u>3,891,518</u>	<u>3,589,090</u>	<u>3,580,543</u>	<u>46,224,522</u>
<b>Summary of Demand &amp; Energy</b>													
Energy	1,417,900	1,423,451	1,339,460	1,424,512	1,292,020	1,423,058	1,460,720	1,525,851	1,369,478	1,383,160	1,389,985	1,391,109	16,840,707
Demand	<u>2,304,472</u>	<u>2,285,170</u>	<u>2,576,537</u>	<u>2,588,890</u>	<u>2,577,311</u>	<u>2,569,049</u>	<u>2,539,694</u>	<u>2,527,471</u>	<u>2,518,327</u>	<u>2,508,358</u>	<u>2,199,105</u>	<u>2,189,434</u>	<u>29,383,815</u>
Total Recoverable Conserv. Expenses	<u>3,722,372</u>	<u>3,708,621</u>	<u>3,915,997</u>	<u>4,013,402</u>	<u>3,869,331</u>	<u>3,992,107</u>	<u>4,000,414</u>	<u>4,053,322</u>	<u>3,887,805</u>	<u>3,891,518</u>	<u>3,589,090</u>	<u>3,580,543</u>	<u>46,224,522</u>

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TAMPA ELECTRIC COMPANY  
Conservation Program Costs

Estimated For Months January 2015 through December 2015

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
1 Heating and Cooling (E)	0	80,124	1,600	0	0	1,098,240	384	2,060	0	1,182,408
2 Prime Time (D)	0	251,222	12,744	705,600	0	1,977,708	0	3,000	0	2,950,274
3 Energy Audits (E)	0	1,645,925	51,600	83,203	692,003	0	119,650	80,523	0	2,672,904
4 Cogeneration (E)	0	182,829	0	0	0	0	1,200	0	0	184,029
5 Commercial Load Mgmt (D)	0	470	0	500	0	6,958	0	0	0	7,928
6 Commercial Lighting (E)	0	105,110	0	0	0	327,200	1,230	600	0	434,140
7 Standby Generator (D)	0	93,544	0	3,000	0	2,808,000	360	2,000	0	2,906,904
8 Conservation Value (E)	0	29,602	2,500	0	0	380,000	250	0	0	412,352
9 Duct Repair (E)	0	25,620	0	0	0	378,000	4,800	1,185	0	409,605
10 Renewable Energy Initiative (E)	0	30,888	0	271,536	0	0	744	0	(303,168)	0
11 Renewable Energy Systems Initiative (E)	0	0	0	0	0	0	0	0	0	0
12 Industrial Load Management (D)	14,041	16,104	0	0	0	16,800,000	1,200	0	0	16,831,345
13 DSM R&D (D&E) (50% D, 50% E)	0	0	0	0	0	0	0	0	0	0
14 Commercial Cooling (E)	0	17,809	0	0	0	72,810	300	0	0	90,919
15 Residential New Construction (E)	0	48,186	0	0	0	1,843,200	840	990	0	1,893,216
16 Common Expenses (D&E) (50% D, 50% E)	0	1,163,487	1,200	360,000	0	0	2,100	26,930	0	1,553,717
17 Price Responsive Load Mgmt (D&E) (50% D, 50% E)	1,664,726	1,265,868	18,300	780,000	398,001	0	73,500	353,800	0	4,554,195
18 Residential Building Envelope Improvement (E)	0	174,771	3,450	0	0	2,258,976	13,845	10,025	0	2,461,067
19 Residential Electronic Commutated Motors (E)	0	240	105	0	0	270	0	0	0	615
20 Energy Education Outreach (E)	0	65,232	3,600	35,841	0	0	3,900	22,140	0	130,713
21 Residential Re-Commissioning (E)	0	7,440	300	3,510	0	13,500	0	420	0	25,170
22 Residential Low- Income Weatherization (E)	0	167,748	0	363,000	0	2,334,192	6,800	17,100	0	2,888,840
23 Commercial Duct Repair (E)	0	66,324	0	0	0	150,150	2,400	600	0	219,474
24 Commercial Energy Recovery Ventilation (E)	0	840	0	0	0	8,100	50	0	0	8,990
25 Commercial Building Envelope Improvement (E)	0	47,321	0	0	0	126,043	970	250	0	174,584
26 Commercial Energy Efficient Motors (E)	0	1,692	0	0	0	1,000	250	0	0	2,942
27 Commercial Demand Response (D)	0	32,208	0	3,600,000	0	0	1,200	0	0	3,633,408
28 Commercial Chiller Replacement (E)	0	3,999	0	0	0	39,000	225	0	0	43,224
29 Commercial Occupancy Sensors (Lighting) (E)	0	3,296	0	0	0	30,000	0	300	0	33,596
30 Commercial Refrigeration (Anti-Condensate) (E)	0	134	0	0	0	3,000	20	0	0	3,154
31 Commercial Water Heating (E)	0	168	0	0	0	700	0	0	0	868
32 Commercial HVAC Re-Commissioning (E)	0	37,056	0	6,000	0	60,000	300	500	0	103,856
33 Commercial Electronic Commutated Motors	0	1,848	0	1,100	0	1,500	110	0	0	4,558
34 Cool Roof (E)	0	54,327	0	0	0	350,000	1,200	0	0	405,527
35 Total All Programs	<u>1,678,767</u>	<u>5,621,432</u>	<u>95,399</u>	<u>6,213,290</u>	<u>1,090,004</u>	<u>31,068,547</u>	<u>237,828</u>	<u>522,423</u>	<u>(303,168)</u>	<u>46,224,522</u>
<b>Summary of Demand &amp; Energy</b>										
Energy	832,363	4,013,206	72,905	1,334,190	891,003	9,475,881	197,268	327,058	(303,168)	16,840,706
Demand	<u>846,404</u>	<u>1,608,226</u>	<u>22,494</u>	<u>4,879,100</u>	<u>199,001</u>	<u>21,592,666</u>	<u>40,560</u>	<u>195,365</u>	<u>0</u>	<u>29,383,816</u>
Total All Programs	<u>1,678,767</u>	<u>5,621,432</u>	<u>95,399</u>	<u>6,213,290</u>	<u>1,090,004</u>	<u>31,068,547</u>	<u>237,828</u>	<u>522,423</u>	<u>(303,168)</u>	<u>46,224,522</u>

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Estimated For Months January 2015 through December 2015

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	2,160,000
2. Retirements		250,069	99,373	217,670	103,400	173,942	79,673	138,754	183,368	79,464	116,877	15,480	10,070	1,468,141
3. Depreciation Base		6,337,588	6,418,215	6,380,545	6,457,145	6,463,203	6,563,530	6,604,776	6,601,408	6,701,944	6,765,067	6,929,587	7,099,517	
4. Depreciation Expense		<u>106,210</u>	<u>106,298</u>	<u>106,656</u>	<u>106,981</u>	<u>107,670</u>	<u>108,556</u>	<u>109,736</u>	<u>110,052</u>	<u>110,861</u>	<u>112,225</u>	<u>114,122</u>	<u>116,909</u>	<u>1,316,276</u>
5. Cumulative Investment	6,407,657	6,337,588	6,418,215	6,380,545	6,457,145	6,463,203	6,563,530	6,604,776	6,601,408	6,701,944	6,765,067	6,929,587	7,099,517	7,099,517
6. Less: Accumulated Depreciation	3,018,837	<u>2,874,978</u>	<u>2,881,903</u>	<u>2,770,889</u>	<u>2,774,470</u>	<u>2,708,198</u>	<u>2,737,081</u>	<u>2,708,063</u>	<u>2,634,747</u>	<u>2,666,144</u>	<u>2,661,492</u>	<u>2,760,134</u>	<u>2,866,973</u>	<u>2,866,973</u>
7. Net Investment	<u>3,388,820</u>	<u>3,462,610</u>	<u>3,536,312</u>	<u>3,609,656</u>	<u>3,682,675</u>	<u>3,755,005</u>	<u>3,826,449</u>	<u>3,896,713</u>	<u>3,966,661</u>	<u>4,035,800</u>	<u>4,103,575</u>	<u>4,169,453</u>	<u>4,232,544</u>	<u>4,232,544</u>
8. Average Investment		3,425,715	3,499,461	3,572,984	3,646,166	3,718,840	3,790,727	3,861,581	3,931,687	4,001,231	4,069,688	4,136,514	4,200,999	
9. Return on Average Investment - Equity Component		20,224	20,660	21,094	21,526	21,955	22,379	22,797	23,211	23,622	24,026	24,421	24,801	270,716
10. Return on Average Investment - Debt Component		<u>5,807</u>	<u>5,932</u>	<u>6,057</u>	<u>6,181</u>	<u>6,304</u>	<u>6,426</u>	<u>6,546</u>	<u>6,665</u>	<u>6,783</u>	<u>6,899</u>	<u>7,012</u>	<u>7,122</u>	<u>77,734</u>
11. Total Depreciation and Return		<u>132,241</u>	<u>132,890</u>	<u>133,807</u>	<u>134,688</u>	<u>135,929</u>	<u>137,361</u>	<u>139,079</u>	<u>139,928</u>	<u>141,266</u>	<u>143,150</u>	<u>145,555</u>	<u>148,832</u>	<u>1,664,726</u>

NOTES:

Note: Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 7.0844% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).

Line 10 x 2.0343% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Estimated For Months January 2015 through December 2015

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	
4. Depreciation Expense		<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>11,028</u>
5. Cumulative Investment	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126
6. Less: Accumulated Depreciation	16,569	<u>17,488</u>	<u>18,407</u>	<u>19,326</u>	<u>20,245</u>	<u>21,164</u>	<u>22,083</u>	<u>23,002</u>	<u>23,921</u>	<u>24,840</u>	<u>25,759</u>	<u>26,678</u>	<u>27,597</u>	<u>27,597</u>
7. Net Investment	<u>38,557</u>	<u>37,638</u>	<u>36,719</u>	<u>35,800</u>	<u>34,881</u>	<u>33,962</u>	<u>33,043</u>	<u>32,124</u>	<u>31,205</u>	<u>30,286</u>	<u>29,367</u>	<u>28,448</u>	<u>27,529</u>	<u>27,529</u>
8. Average Investment		38,098	37,179	36,260	35,341	34,422	33,503	32,584	31,665	30,746	29,827	28,908	27,989	
9. Return on Average Investment - Equity Component		225	219	214	209	203	198	192	187	182	176	171	165	2,341
10. Return on Average Investment - Debt Component		<u>65</u>	<u>63</u>	<u>61</u>	<u>60</u>	<u>58</u>	<u>57</u>	<u>55</u>	<u>54</u>	<u>52</u>	<u>51</u>	<u>49</u>	<u>47</u>	<u>672</u>
11. Total Depreciation and Return		<u>1,209</u>	<u>1,201</u>	<u>1,194</u>	<u>1,188</u>	<u>1,180</u>	<u>1,174</u>	<u>1,166</u>	<u>1,160</u>	<u>1,153</u>	<u>1,146</u>	<u>1,139</u>	<u>1,131</u>	<u>14,041</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 7.0844% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).

Line 10 x 2.0343% x 1/12 (Jan-Dec).

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TAMPA ELECTRIC COMPANY  
Conservation Program Costs

Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
1	Heating & Cooling										
2	Actual	0	31,582	0	0	0	561,300	185	1,994	0	595,061
3	Projected	0	<u>32,608</u>	0	0	0	<u>577,800</u>	<u>192</u>	<u>1,065</u>	0	<u>611,665</u>
4	Total	0	64,190	0	0	0	1,139,100	377	3,059	0	1,206,726
5	Prime Time										
6	Actual	0	89,078	6,755	518,523	0	2,179,432	1,512	22,040	0	2,817,340
7	Projected	0	<u>144,385</u>	<u>6,551</u>	<u>419,538</u>	0	<u>1,574,852</u>	<u>252</u>	<u>4,714</u>	0	<u>2,150,292</u>
8	Total	0	233,463	13,306	938,061	0	3,754,284	1,764	26,754	0	4,967,632
9	Energy Audits										
10	Actual	0	586,401	11,776	87,614	209,338	0	51,997	36,499	(225)	983,400
11	Projected	0	<u>777,452</u>	<u>6,744</u>	<u>48,511</u>	<u>422,634</u>	0	<u>54,162</u>	<u>25,570</u>	0	<u>1,335,073</u>
12	Total	0	1,363,853	18,520	136,125	631,972	0	106,159	62,069	(225)	2,318,473
13	Cogeneration										
14	Actual	0	57,170	0	0	0	0	167	670	0	58,007
15	Projected	0	<u>81,066</u>	0	500	0	0	0	0	0	<u>81,566</u>
16	Total	0	138,236	0	500	0	0	167	670	0	139,573
17	Commercial Load Management										
18	Actual	0	150	0	0	0	2,982	0	74	0	3,206
19	Projected	0	<u>47</u>	0	<u>244</u>	0	<u>3,976</u>	0	0	0	<u>4,267</u>
20	Total	0	197	0	244	0	6,958	0	74	0	7,473
21	Commercial Lighting										
22	Actual	0	28,205	111	0	0	511,905	356	74	0	540,651
23	Projected	0	<u>37,397</u>	0	0	0	<u>229,317</u>	<u>715</u>	<u>250</u>	0	<u>267,679</u>
24	Total	0	65,602	111	0	0	741,222	1,071	324	0	808,330
25	Standby Generator										
26	Actual	0	14,164	0	0	800	1,457,207	125	918	0	1,473,214
27	Projected	0	<u>30,896</u>	0	0	0	<u>1,400,670</u>	<u>100</u>	0	0	<u>1,431,666</u>
28	Total	0	45,060	0	0	800	2,857,877	225	918	0	2,904,880
29	Conservation Value										
30	Actual	0	12,508	5,116	0	0	101,415	59	345	0	119,443
31	Projected	0	<u>6,467</u>	0	0	0	<u>100,002</u>	<u>125</u>	0	0	<u>106,594</u>
32	Total	0	18,975	5,116	0	0	201,417	184	345	0	226,037
33	Duct Repair										
34	Actual	0	13,966	344	0	0	161,882	2,426	6,253	0	184,871
35	Projected	0	<u>12,782</u>	<u>3,884</u>	<u>150</u>	0	<u>191,148</u>	<u>2,388</u>	<u>1,352</u>	0	<u>211,704</u>
36	Total	0	26,748	4,228	150	0	353,030	4,814	7,605	0	396,575
37	Renewable Energy Initiative										
38	Actual	0	12,258	350	111,656	(213)	0	71	10,085	(134,207)	0
39	Projected	0	<u>14,574</u>	0	<u>202,536</u>	0	0	<u>310</u>	<u>301</u>	<u>(217,721)</u>	0
40	Total	0	26,832	350	314,192	(213)	0	381	10,386	(351,928)	0
41	Renewable Energy Systems Initiative										
42	Actual	0	42,270	0	29,641	0	877,456	144	0	0	949,511
43	Projected	0	<u>43,913</u>	0	<u>114,167</u>	0	<u>354,690</u>	<u>1,660</u>	2	0	<u>514,432</u>
44	Total	0	86,183	0	143,808	0	1,232,146	1,804	2	0	1,463,943
45	Industrial Load Management										
46	Actual	7,723	8,195	0	0	0	8,907,681	69	0	0	8,923,668
47	Projected	<u>7,397</u>	<u>8,568</u>	0	0	0	<u>8,211,869</u>	<u>553</u>	0	0	<u>8,228,387</u>
48	Total	15,120	16,763	0	0	0	17,119,550	622	0	0	17,152,055
49	DSM R&D										
50	Actual	0	0	0	0	0	0	0	0	0	0
51	Projected	0	0	0	0	0	0	0	0	0	0
52	Total	0	0	0	0	0	0	0	0	0	0
53	Commercial Cooling										
54	Actual	0	10,864	111	90	0	23,427	16	74	0	34,582
55	Projected	0	<u>9,706</u>	0	0	0	<u>27,764</u>	<u>125</u>	0	0	<u>37,595</u>
56	Total	0	20,570	111	90	0	51,191	141	74	0	72,177
57	Residential New Construction										
58	Actual	0	20,433	0	0	0	759,500	375	1,782	0	782,090
59	Projected	0	<u>19,106</u>	0	0	0	<u>958,275</u>	<u>530</u>	<u>41</u>	0	<u>977,952</u>
60	Total	0	39,539	0	0	0	1,717,775	905	1,823	0	1,760,042
61	Common Expenses										
62	Actual	0	462,989	13,570	145,526	0	0	1,089	34,675	0	657,849
63	Projected	0	<u>645,544</u>	<u>2,358</u>	<u>498,952</u>	0	0	<u>1,835</u>	<u>37,837</u>	0	<u>1,186,526</u>
64	Total	0	1,108,533	15,928	644,478	0	0	2,924	72,512	0	1,844,375
65	Price Responsive Load Management										
66	Actual	696,042	439,931	7,611	283,025	255,021	0	36,894	181,252	0	1,899,776
67	Projected	<u>768,194</u>	<u>578,448</u>	<u>16,295</u>	<u>292,928</u>	<u>132,824</u>	0	<u>36,719</u>	<u>178,320</u>	0	<u>2,003,728</u>
68	Total	1,464,236	1,018,379	23,906	575,953	387,845	0	73,613	359,572	0	3,903,504
69	Residential Building Envelope Improvement										
70	Actual	0	73,066	816	67	0	1,018,438	3,119	3,347	0	1,098,853
71	Projected	0	<u>80,852</u>	<u>100</u>	<u>400</u>	0	<u>1,147,170</u>	<u>3,448</u>	<u>4,425</u>	0	<u>1,236,395</u>
72	Total	0	153,918	916	467	0	2,165,608	6,567	7,772	0	2,335,248

DOCKET NO. 140002-EG  
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TAMPA ELECTRIC COMPANY  
 Conservation Program Costs Continued

Actual for Months January 2014 through July 2014  
 Projected for Months August 2014 through December 2014

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
73	Residential Electronic Commutated Motors										
74	Actual	0	501	0	0	0	0	0	0	0	501
75	Projected	0	136	0	105	0	270	0	0	0	511
76	Total	0	637	0	105	0	270	0	0	0	1,012
77	Energy Education Outreach										
78	Actual	0	20,399	4,464	15,744	0	0	722	10,232	0	51,561
79	Projected	0	22,635	323	15,322	0	0	1,500	5,100	0	44,880
80	Total	0	43,034	4,787	31,066	0	0	2,222	15,332	0	96,441
81	Residential Re-Commissioning										
82	Actual	0	2,919	0	2,720	0	3,300	43	563	0	9,545
83	Projected	0	802	0	1,170	0	4,575	109	480	0	7,136
84	Total	0	3,721	0	3,890	0	7,875	152	1,043	0	16,681
85	Residential Low- Income Weatherization										
86	Actual	0	70,878	502	421,658	0	719,901	2,595	17,959	0	1,233,493
87	Projected	0	80,844	0	330,378	0	1,112,961	5,545	9,364	0	1,539,092
88	Total	0	151,722	502	752,036	0	1,832,862	8,140	27,323	0	2,772,585
89	Commercial Duct Repair										
90	Actual	0	12,729	0	0	0	25,500	39	74	0	38,342
91	Projected	0	43,855	0	0	0	120,600	1,000	250	0	165,705
92	Total	0	56,584	0	0	0	146,100	1,039	324	0	204,047
93	Commercial Energy Recovery Ventilation										
94	Actual	0	0	0	0	0	0	0	0	0	0
95	Projected	0	336	0	0	0	3,240	20	0	0	3,596
96	Total	0	336	0	0	0	3,240	20	0	0	3,596
97	Commercial Building Envelope Improvement										
98	Actual	0	13,678	111	0	0	53,518	209	148	0	67,664
99	Projected	0	17,760	0	0	0	60,444	511	125	0	78,840
100	Total	0	31,438	111	0	0	113,962	720	273	0	146,504
101	Commercial Energy Efficient Motors										
102	Actual	0	345	0	0	0	540	0	74	0	959
103	Projected	0	672	0	0	0	400	100	0	0	1,172
104	Total	0	1,017	0	0	0	940	100	74	0	2,131
105	Commercial Demand Response										
106	Actual	0	8,998	0	1,731,038	0	0	0	1,717	0	1,741,753
107	Projected	0	22,477	0	1,648,633	0	0	500	0	0	1,671,610
108	Total	0	31,475	0	3,379,671	0	0	500	1,717	0	3,413,363
109	Commercial Chiller Replacement										
110	Actual	0	819	111	0	0	6,486	0	74	0	7,490
111	Projected	0	1,883	0	0	0	23,500	125	0	0	25,508
112	Total	0	2,702	111	0	0	29,986	125	74	0	32,998
113	Commercial Occupancy Sensors (Lighting)										
114	Actual	0	664	111	0	0	32,450	6	74	0	33,305
115	Projected	0	2,114	0	0	0	13,700	0	125	0	15,939
116	Total	0	2,778	111	0	0	46,150	6	199	0	49,244
117	Commercial Refrigeration (Anti-Condensate)										
118	Actual	0	0	0	0	0	0	0	0	0	0
119	Projected	0	0	0	0	0	0	0	0	0	0
120	Total	0	0	0	0	0	0	0	0	0	0
121	Commercial Water Heating										
122	Actual	0	109	0	0	0	0	0	74	0	183
123	Projected	0	0	0	0	0	0	0	0	0	0
124	Total	0	109	0	0	0	0	0	74	0	183
125	Commercial HVAC Re-commissioning										
126	Actual	0	7,764	259	390	0	3,163	93	738	0	12,407
127	Projected	0	16,682	0	2,500	0	25,000	125	0	0	44,307
128	Total	0	24,446	259	2,890	0	28,163	218	738	0	56,714
129	Commercial Electronic Commutated Motors										
130	Actual	0	0	0	0	0	0	0	0	0	0
131	Projected	0	840	0	500	0	600	50	0	0	1,990
132	Total	0	840	0	500	0	600	50	0	0	1,990
133	Cool Roof										
134	Actual	0	20,547	0	90	0	158,474	221	467	0	179,799
135	Projected	0	35,758	0	0	0	258,137	574	0	0	294,469
136	Total	0	56,305	0	90	0	416,611	795	467	0	474,268
137	Total All Programs	1,479,356	4,834,185	88,373	6,924,316	1,020,404	33,966,917	215,805	601,597	(352,153)	48,778,800



TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		159,812	169,050	135,859	148,364	142,669	146,144	165,277	180,000	180,000	180,000	180,000	180,000	1,967,174
2. Retirements		0	0	6,845	480	87,572	69,742	541	97,055	48,758	189,863	196,711	73,208	770,774
3. Depreciation Base		5,371,071	5,540,121	5,669,135	5,817,018	5,872,114	5,948,516	6,113,252	6,196,197	6,327,439	6,317,576	6,300,865	6,407,657	
4. Depreciation Expense		<u>88,186</u>	<u>90,927</u>	<u>93,410</u>	<u>95,718</u>	<u>97,409</u>	<u>98,505</u>	<u>100,515</u>	<u>102,579</u>	<u>104,364</u>	<u>105,375</u>	<u>105,154</u>	<u>105,904</u>	<u>1,188,046</u>
5. Cumulative Investment	5,211,259	5,371,071	5,540,121	5,669,135	5,817,018	5,872,114	5,948,516	6,113,252	6,196,197	6,327,439	6,317,576	6,300,865	6,407,657	6,407,657
6. Less: Accumulated Depreciation	2,601,566	<u>2,689,752</u>	<u>2,780,679</u>	<u>2,867,244</u>	<u>2,962,482</u>	<u>2,972,319</u>	<u>3,001,082</u>	<u>3,101,056</u>	<u>3,106,580</u>	<u>3,162,186</u>	<u>3,077,698</u>	<u>2,986,141</u>	<u>3,018,837</u>	<u>3,018,837</u>
7. Net Investment	<u>2,609,693</u>	<u>2,681,319</u>	<u>2,759,442</u>	<u>2,801,891</u>	<u>2,854,536</u>	<u>2,899,795</u>	<u>2,947,434</u>	<u>3,012,196</u>	<u>3,089,617</u>	<u>3,165,253</u>	<u>3,239,878</u>	<u>3,314,724</u>	<u>3,388,820</u>	<u>3,388,820</u>
8. Average Investment		2,645,506	2,720,381	2,780,667	2,828,214	2,877,166	2,923,615	2,979,815	3,050,907	3,127,435	3,202,566	3,277,301	3,351,772	
9. Return on Average Investment - Equity Component		15,926	16,377	16,740	17,026	17,321	17,601	17,592	18,012	18,463	18,907	19,348	19,788	213,101
10. Return on Average Investment - Debt Component		<u>4,872</u>	<u>5,010</u>	<u>5,121</u>	<u>5,209</u>	<u>5,299</u>	<u>5,385</u>	<u>5,052</u>	<u>5,172</u>	<u>5,302</u>	<u>5,429</u>	<u>5,556</u>	<u>5,682</u>	<u>63,089</u>
Total Depreciation and Return		<u>108,984</u>	<u>112,314</u>	<u>115,271</u>	<u>117,953</u>	<u>120,029</u>	<u>121,491</u>	<u>123,159</u>	<u>125,763</u>	<u>128,129</u>	<u>129,711</u>	<u>130,058</u>	<u>131,374</u>	<u>1,464,236</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 7.0844% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).

Line 10 x 2.0343% x 1/12 (Jul-Dec).

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	
4. Depreciation Expense		<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>11,028</u>
5. Cumulative Investment	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126	55,126
6. Less: Accumulated Depreciation	5,541	<u>6,460</u>	<u>7,379</u>	<u>8,298</u>	<u>9,217</u>	<u>10,136</u>	<u>11,055</u>	<u>11,974</u>	<u>12,893</u>	<u>13,812</u>	<u>14,731</u>	<u>15,650</u>	<u>16,569</u>	<u>16,569</u>
7. Net Investment	<u>49,585</u>	<u>48,666</u>	<u>47,747</u>	<u>46,828</u>	<u>45,909</u>	<u>44,990</u>	<u>44,071</u>	<u>43,152</u>	<u>42,233</u>	<u>41,314</u>	<u>40,395</u>	<u>39,476</u>	<u>38,557</u>	<u>38,557</u>
8. Average Investment		49,126	48,207	47,288	46,369	45,450	44,531	43,612	42,693	41,774	40,855	39,936	39,017	
9. Return on Average Investment - Equity Component		296	290	285	279	274	268	257	252	247	241	236	230	3,155
10. Return on Average Investment - Debt Component		<u>90</u>	<u>89</u>	<u>87</u>	<u>85</u>	<u>84</u>	<u>82</u>	74	72	71	69	68	66	<u>937</u>
Total Depreciation and Return		<u>1,305</u>	<u>1,298</u>	<u>1,291</u>	<u>1,283</u>	<u>1,277</u>	<u>1,269</u>	<u>1,250</u>	<u>1,243</u>	<u>1,237</u>	<u>1,229</u>	<u>1,223</u>	<u>1,215</u>	<u>15,120</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Line 9 x 7.0844% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 38.575% (expansion factor of 1.632200).

Line 10 x 2.0343% x 1/12 (Jul-Dec).

TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up  
  
Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1 Heating and Cooling	90,266	82,909	110,154	88,809	99,908	123,015	126,552	95,813	95,813	97,917	99,174	96,396	1,206,726
2 Prime Time	553,487	533,389	485,480	396,025	425,446	423,513	391,080	375,963	366,063	350,780	338,742	327,664	4,967,632
3 Energy Audits	81,073	130,316	130,566	279,155	220,176	142,114	223,200	293,350	225,074	200,062	171,168	222,219	2,318,473
4 Cogeneration	7,135	9,572	11,072	10,996	12,085	7,147	8,142	14,148	14,148	14,148	14,148	16,832	139,573
5 Commercial Load Mgmt	0	0	224	0	1,988	994	1,285	994	994	994	0	0	7,473
6 Commercial Lighting	24,948	155,264	75,447	226,794	26,849	31,349	26,188	35,779	76,884	37,340	46,725	44,763	808,330
7 Standby Generator	257,750	234,819	264,379	248,839	235,232	232,195	231,536	240,026	240,026	240,026	240,026	240,026	2,904,880
8 Conservation Value	1,477	105,672	2,386	6,230	2,555	1,123	1,049	1,099	1,099	101,125	1,123	1,099	226,037
9 Duct Repair	35,899	25,413	32,841	26,543	25,591	38,584	41,350	34,032	33,862	34,240	34,270	33,950	396,575
10 Renewable Energy Initiative	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Renewable Energy Systems Initiative	10,543	272,791	452,406	6,914	170,329	36,528	31,105	130,665	130,665	130,665	45,666	45,666	1,463,943
12 Industrial Load Management	1,492,142	1,512,019	1,492,658	1,534,936	1,156,285	1,735,628	1,315,030	1,502,685	1,502,679	1,502,671	1,202,665	1,202,657	17,152,055
13 DSM R&D	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Commercial Cooling	1,651	18,834	5,509	1,792	3,400	3,396	3,398	5,867	12,351	4,245	5,867	5,867	72,177
15 Residential New Construction	260,066	103,082	93,803	107,995	151,831	65,313	77,529	179,485	179,824	180,597	180,597	179,920	1,760,042
16 Common Expenses	132,899	86,574	85,636	106,661	139,934	106,145	92,856	212,007	218,351	224,851	224,651	213,810	1,844,375
17 Price Responsive Load Mgmt	395,253	314,308	358,186	261,132	307,468	263,429	299,093	337,663	340,079	341,611	342,008	343,274	3,903,504
18 Residential Building Envelope Improvement	141,921	152,699	196,122	149,438	269,641	189,032	232,725	199,286	199,748	202,117	202,075	200,444	2,335,248
19 Residential Electronic Commutated Motors	42	93	70	70	154	72	88	0	264	0	0	159	1,012
20 Energy Education Outreach	2,890	6,871	8,163	6,564	7,372	19,701	4,190	10,130	9,413	7,621	6,263	7,263	96,441
21 Residential Re-Commissioning	1,034	1,266	1,607	1,430	3,357	851	1,676	642	642	1,392	1,392	1,392	16,681
22 Residential Low- Income Weatherization	173,900	141,756	127,079	262,207	187,250	341,301	196,390	275,130	275,130	280,894	277,894	233,654	2,772,585
23 Commercial Duct Repair	4,787	8,968	5,805	6,913	4,893	6,976	1,745	31,707	19,608	15,833	39,257	57,555	204,047
24 Commercial Energy Recovery Ventilation	0	0	0	0	0	0	0	0	0	1,798	0	1,798	3,596
25 Commercial Building Envelope Improvement	4,184	27,122	13,032	6,915	8,281	8,130	4,031	21,017	13,480	24,367	7,295	8,650	146,504
26 Commercial Energy Efficient Motors	47	95	121	47	0	649	0	293	293	293	293	0	2,131
27 Commercial Demand Response	278,126	31,454	1,671	1,339	1,225,942	203,221	209,638	285,468	295,468	295,468	292,784	292,784	3,413,363
28 Commercial Chiller Replacement	0	0	2,118	111	430	4,831	0	7,550	2,228	4,356	9,146	2,228	32,998
29 Commercial Occupancy Sensors (Lighting)	13,845	13,056	4,495	1,556	299	54	1,267	1,193	3,061	2,461	3,195	4,762	49,244
30 Commercial Refrigeration (Anti-Condensate)	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Commercial Water Heating	0	0	74	0	0	109	0	0	0	0	0	0	183
32 Commercial HVAC Re-Commissioning	4,578	1,373	2,020	1,318	1,871	1,247	1,247	8,612	8,612	8,612	8,612	8,612	56,714
33 Commercial Electronic Commutated Motors	0	0	0	0	0	0	0	428	428	428	428	278	1,990
34 Cool Roof	60,375	2,543	16,705	40,300	48,284	11,592	37,713	12,970	17,053	57,884	78,300	90,549	474,268
35 Total	4,030,318	3,972,258	3,979,829	3,781,029	4,736,851	3,998,239	3,560,103	4,314,002	4,283,340	4,364,796	3,873,764	3,884,271	48,778,800
36 Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
37 Recoverable Conservation Expenses	<u>4,030,318</u>	<u>3,972,258</u>	<u>3,979,829</u>	<u>3,781,029</u>	<u>4,736,851</u>	<u>3,998,239</u>	<u>3,560,103</u>	<u>4,314,002</u>	<u>4,283,340</u>	<u>4,364,796</u>	<u>3,873,764</u>	<u>3,884,271</u>	<u>48,778,800</u>

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TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up

Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

B. CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Residential Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Adjustment Revenues * (C-4, page 1 of 1)	<u>3,731,048</u>	<u>3,718,416</u>	<u>3,401,290</u>	<u>3,411,799</u>	<u>3,981,359</u>	<u>4,606,008</u>	<u>4,818,485</u>	<u>4,590,986</u>	<u>4,701,777</u>	<u>4,283,852</u>	<u>3,701,927</u>	<u>3,578,987</u>	<u>48,525,934</u>
3. Total Revenues	3,731,048	3,718,416	3,401,290	3,411,799	3,981,359	4,606,008	4,818,485	4,590,986	4,701,777	4,283,852	3,701,927	3,578,987	48,525,934
4. Prior Period True-up	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,393</u>	<u>456,398</u>	<u>5,476,721</u>
5. Conservation Revenue Applicable to Period	4,187,441	4,174,809	3,857,683	3,868,192	4,437,752	5,062,401	5,274,878	5,047,379	5,158,170	4,740,245	4,158,320	4,035,385	54,002,655
6. Conservation Expenses (C-3, Page 4, Line 14)	<u>4,030,318</u>	<u>3,972,258</u>	<u>3,979,829</u>	<u>3,781,029</u>	<u>4,736,851</u>	<u>3,998,239</u>	<u>3,560,103</u>	<u>4,314,002</u>	<u>4,283,340</u>	<u>4,364,796</u>	<u>3,873,764</u>	<u>3,884,271</u>	<u>48,778,800</u>
7. True-up This Period (Line 5 - Line 6)	157,123	202,551	(122,146)	87,163	(299,099)	1,064,162	1,714,775	733,377	874,830	375,449	284,556	151,114	5,223,855
8. Interest Provision This Period (C-3, Page 6, Line 10)	320	253	232	250	180	141	223	418	613	747	843	807	5,027
9. True-up & Interest Provision Beginning of Period	5,476,721	5,177,771	4,924,182	4,345,875	3,976,895	3,221,583	3,829,493	5,088,098	5,365,500	5,784,550	5,704,353	5,533,359	5,476,721
10. Prior Period True-up Collected/(Refunded)	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,393)</u>	<u>(456,398)</u>	<u>(5,476,721)</u>
11. End of Period Total - Over/(Under) Recovered	<u>5,177,771</u>	<u>4,924,182</u>	<u>4,345,875</u>	<u>3,976,895</u>	<u>3,221,583</u>	<u>3,829,493</u>	<u>5,088,098</u>	<u>5,365,500</u>	<u>5,784,550</u>	<u>5,704,353</u>	<u>5,533,359</u>	<u>5,228,882</u>	<u>5,228,882</u>

Previous EOP Change  
\* Net of Revenue Taxes

(A) Included in Line 6

Summary of Allocation	Forecast	Ratio	True Up
Demand	32,613,095	0.63	3,294,196
Energy	<u>19,076,284</u>	<u>0.37</u>	<u>1,934,686</u>
Total	<u>51,689,379</u>	<u>1.00</u>	<u>5,228,882</u>

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TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of Interest Provision

Actual for Months January 2014 through July 2014  
Projected for Months August 2014 through December 2014

C. INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Beginning True-up Amount (C-3, Page 5, Line 9)	\$5,476,721	\$5,177,771	\$4,924,182	\$4,345,875	\$3,976,895	\$3,221,583	\$3,829,493	\$5,088,098	\$5,365,500	\$5,784,550	\$5,704,353	\$5,533,359	
2. Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	<u>5,177,451</u>	<u>4,923,929</u>	<u>4,345,643</u>	<u>3,976,645</u>	<u>3,221,403</u>	<u>3,829,352</u>	<u>5,087,875</u>	<u>5,365,082</u>	<u>5,783,937</u>	<u>5,703,606</u>	<u>5,532,516</u>	<u>5,228,075</u>	
3. Total Beginning & Ending True-up	<u>\$10,654,172</u>	<u>\$10,101,700</u>	<u>\$9,269,825</u>	<u>\$8,322,520</u>	<u>\$7,198,298</u>	<u>\$7,050,935</u>	<u>\$8,917,368</u>	<u>\$10,453,180</u>	<u>\$11,149,437</u>	<u>\$11,488,156</u>	<u>\$11,236,869</u>	<u>\$10,761,434</u>	
4. Average True-up Amount (50% of Line 3)	<u>\$5,327,086</u>	<u>\$5,050,850</u>	<u>\$4,634,913</u>	<u>\$4,161,260</u>	<u>\$3,599,149</u>	<u>\$3,525,468</u>	<u>\$4,458,684</u>	<u>\$5,226,590</u>	<u>\$5,574,719</u>	<u>\$5,744,078</u>	<u>\$5,618,435</u>	<u>\$5,380,717</u>	
5. Interest Rate - First Day of Month	<u>0.080%</u>	0.070%	0.060%	0.070%	0.080%	0.040%	0.060%	0.060%	0.130%	0.130%	0.180%	0.180%	
6. Interest Rate - First Day of Next Month	<u>0.070%</u>	<u>0.060%</u>	<u>0.070%</u>	<u>0.080%</u>	<u>0.040%</u>	<u>0.060%</u>	<u>0.060%</u>	<u>0.130%</u>	<u>0.130%</u>	<u>0.180%</u>	<u>0.180%</u>	<u>0.180%</u>	
7. Total (Line 5 + Line 6)	<u>0.150%</u>	<u>0.130%</u>	<u>0.130%</u>	<u>0.150%</u>	<u>0.120%</u>	<u>0.100%</u>	<u>0.120%</u>	<u>0.190%</u>	<u>0.260%</u>	<u>0.310%</u>	<u>0.360%</u>	<u>0.360%</u>	
8. Average Interest Rate (50% of Line 7)	<u>0.075%</u>	<u>0.065%</u>	<u>0.065%</u>	<u>0.075%</u>	<u>0.060%</u>	<u>0.050%</u>	<u>0.060%</u>	<u>0.095%</u>	<u>0.130%</u>	<u>0.155%</u>	<u>0.180%</u>	<u>0.180%</u>	
9. Monthly Average Interest Rate (Line 8/12)	<u>0.006%</u>	<u>0.005%</u>	<u>0.005%</u>	<u>0.006%</u>	<u>0.005%</u>	<u>0.004%</u>	<u>0.005%</u>	<u>0.008%</u>	<u>0.011%</u>	<u>0.013%</u>	<u>0.015%</u>	<u>0.015%</u>	
10. Interest Provision (Line 4 x Line 9)	<u>\$320</u>	<u>\$253</u>	<u>\$232</u>	<u>\$250</u>	<u>\$180</u>	<u>\$141</u>	<u>\$223</u>	<u>\$418</u>	<u>\$613</u>	<u>\$747</u>	<u>\$843</u>	<u>\$807</u>	<u>\$5,027</u>

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TAMPA ELECTRIC COMPANY  
 Energy Conservation  
 Calculation of Conservation Revenues

Actual for Months January 2014 through July 2014  
 Projected for Months August 2014 through December 2014

(1) Months	(2) Firm MWH Sales	(3) Interruptible MWH Sales	(4) Clause Revenue Net of Revenue Taxes
January	1,423,894	-	3,731,048
February	1,371,917	-	3,718,416
March	1,275,956	-	3,401,290
April	1,290,230	-	3,411,799
May	1,515,132	-	3,981,359
June	1,773,051	-	4,606,008
July	1,854,062	-	4,818,485
August	1,766,968	-	4,590,986
September	1,827,509	-	4,701,777
October	1,635,978	-	4,283,852
November	1,398,111	-	3,701,927
December	1,359,760	-	3,578,987
Total	<u>18,492,567</u>	<u>0</u>	<u>48,525,935</u>

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** HEATING AND COOLING

**Program Description:** This is a residential conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency heating and air conditioning equipment at existing residences.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 3,879 units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there are 3,840 units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,206,726.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$1,182,408.

**Program Progress Summary:**

Through December 31, 2013, there were 184,855 units installed and approved.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** PRIME TIME

**Program Description:** This is a residential load management program designed to directly control the larger loads in customers' homes such as air conditioning, water heating, electric space heating, and pool pumps. Participating customers receive monthly credits on their electric bills.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 26,732 projected customers for this program on a cumulative basis.

January 1, 2015 to December 31, 2015

During this period, there are 14,732 projected customers for this program on a cumulative basis.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$4,967,632.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$2,950,274.

**Program Progress Summary:**

There were 37,482 cumulative customers participating through December 31, 2013.

Breakdown is as follows:

Water Heating	34,126
Air Conditioning	25,178
Heating	26,246
Pool Pump	7,950

Per Commission Order No. PSC- 05-0181-PAA-EG issued February 16, 2005, Prime Time is closed to new participants.



**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** ENERGY AUDITS

**Program Description:** These are on-site, on-line and phone-in audits of residential, commercial and industrial premises that instruct customers on how to use conservation measures and practices to reduce their energy usage.

**Program Projections:** January 1, 2014 to December 31, 2014

Residential – 9,049 (RCS - 0; Free – 7,911; On-line – 1,128, Phone-in 10)

Comm/Ind – 811 (Paid - 9; Free – 802)

January 1, 2015 to December 31, 2015

Residential – 9,790 (RCS - 0; Free – 8,400; On-line – 1,370, Phone-in 20)

Comm/Ind – 888 (Paid - 6 Free – 882)

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$2,318,473.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$2,672,904.

**Program Progress Summary:**

Through December 31, 2013 the following audit totals are:

Residential RCS (Fee)	3,890
Residential Alt (Free)	289,808
Residential Cust. Assisted <sup>(1)</sup>	119,876
Commercial-Ind (Fee)	229
Commercial-Ind (Free)	21,808
Commercial Mail-in	1,477

<sup>(1)</sup> Includes Mail-in and On-line audits. Residential and Commercial Mail-in audit program was retired on December 31, 2004.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COGENERATION

**Program Description:** This program encourages the development of cost-effective commercial and industrial cogeneration facilities through standard offers and negotiation of contracts for the purchase of firm capacity and energy.

**Program Projections:** January 1, 2014 to December 31, 2014

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. There are no new cogeneration facility additions expected.

January 1, 2015 to December 31, 2015

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. Tampa Electric will continue working with customers to evaluate the economics of additional capacity in future years.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$139,573.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$184,029.

**Program Progress Summary:**

The projected total maximum generation by electrically interconnected cogeneration during 2014 will be approximately 362 MW. This includes generation that is connected, but wheeled outside of Tampa Electric's service area.

The company continues interaction with existing participants and potential developers regarding current and future cogeneration activities. Currently there are 11 separate locations with cogeneration on-line in Tampa Electric's service area.

### **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL LOAD MANAGEMENT

**Program Description:** This is a load management program that achieves weather-sensitive demand reductions through load control of equipment at the facilities of firm commercial customers.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are no new installations expected.

January 1, 2015 to December 31, 2015

During this period, there are no new installations expected.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$7,473.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$7,928.

**Program Progress  
Summary:**

Through December 31, 2013 there were six commercial installations in service.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL LIGHTING

**Program Description:** This is a conservation program designed to reduce weather-sensitive peaks by encouraging investment in more efficient lighting technology in commercial facilities.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 201 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 80 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$808,330.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$434,140.

**Program Progress Summary:**

Through December 31, 2013, there were 1,703 customers that have participated.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** STANDBY GENERATOR

**Program Description:** This is a program designed to utilize the emergency generation capacity at firm commercial/industrial facilities in order to reduce weather-sensitive peak demand.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are two installations expected.

January 1, 2015 to December 31, 2015

During this period, there are zero installations expected.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$2,904,880.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$2,906,904.

**Program Progress Summary:**

Through December 31, 2013, there are 98 customers participating.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** CONSERVATION VALUE

**Program Description:** This is an incentive program for firm commercial/industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are five customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are four customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$226,037.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$412,352.

**Program Progress**

**Summary:**

Through December 31, 2013, there were 43 customers that have participated. Tampa Electric continues to work with customers on evaluations of various measures.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL DUCT REPAIR

**Program Description:** This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the repair of the air distribution system in a residence.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 1,586 repairs projected to be made.

January 1, 2015 to December 31, 2015

During this period, there are 1,680 repairs projected to be made.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$396,575.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$409,605.

**Program Progress Summary:**

Through December 31, 2013, there are 94,146 customers that have participated.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** RENEWABLE ENERGY PROGRAM

**Program Description:** This program is designed to promote and deliver renewable energy options to the company's customers. This specific effort provides funding for program administration, generation, evaluation of potential new renewable sources and market research.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 2,026 expected customers with 3,031 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 400 blocks estimated to be purchased on a one time basis.

January 1, 2015 to December 31, 2015

During this period, there are 2,000 expected customers with 2,886 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 400 blocks estimated to be purchased on a one time basis.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

During this period, the company anticipates excess revenues of approximately \$351,928 to be used for new renewable generation.

January 1, 2015 to December 31, 2015

During this period, the company anticipates excess revenues of approximately \$303,168 to be used for new renewable generation.

**Program Progress Summary:**

Through December 31, 2013, there were 2,112 customers with 2,884 blocks subscribed. In addition, there were 3,268 blocks of renewable energy purchased on a one time basis.



## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** RENEWABLE ENERGY SYSTEMS INITIATIVE

**Program Description:** This initiative is a five-year renewable energy pilot program that uses rebates and incentives to encourage the following: 1) the installation of solar photovoltaic ("PV") and solar water heating ("SWH") technologies on existing and new residential and commercial premises; 2) the installation of PV on emergency shelter schools coupled with an educational component for teachers and students; and 3) the installation of SWH on low income housing done in partnership with local non-profit building organizations.

**Program Projections:** January 1, 2014 to December 31, 2014

PV Systems - 73  
Residential SWH - 90  
School PV- 1  
Low-Income SWH - 5

January 1, 2015 to December 31, 2015

The five-year renewable pilot expired at the end of 2014.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,463,943.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$0 due to the program expiring.

**Program Progress Summary:**

There were 324 customers that participated through December 31, 2013.

Breakdown is as follows:

PV Systems - 192  
Residential SWH - 120  
School PV- 3  
Low-Income SWH - 9

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** INDUSTRIAL LOAD MANAGEMENT

**Program Description:** This is a load management program for large industrial customers with interruptible loads of 500 kW or greater.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, one new customer is expected to participate.

January 1, 2015 to December 31, 2015

During this period, no new customers are expected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$17,152,055.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$16,831,345.

**Program Progress  
Summary:**

Through December 31, 2013, there are 56 customers participating.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** DSM RESEARCH AND DEVELOPMENT (R&D)

**Program Description:** This is a five-year R&D program directed at end-use technologies (both residential and commercial) not yet commercially available or where insufficient data exists for measure evaluations specific to central Florida climate.

**Program Projections:** See Program Progress Summary.

**Program Fiscal Expenditures:** January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$0.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$0.

**Program Progress Summary:** Currently, Tampa Electric has no active R&D programs. The company continues to review possible programs to research.

### PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL COOLING

**Program Description:** This is an incentive program to encourage the installation of high efficiency direct expansion and Package Terminal Air Conditioning commercial air conditioning equipment.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 178 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 145 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$72,177.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$90,919.

**Program Progress Summary:**

Through December 31, 2013, there were 1,680 units installed and approved.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL NEW CONSTRUCTION

**Program Description:** This is a program that encourages the construction of new homes to be above the minimum energy efficiency levels required by the State of Florida Energy Efficiency Code for New Construction through the installation of high efficiency equipment and building envelope options.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 2,424 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 2,400 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,760,042.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$1,893,216.

**Program Progress Summary:**

Through December 31, 2013, a total of 6,997 approved homes have participated.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMON EXPENSES

**Program Description:** These are expenses common to all programs.

**Program Projections:** N/A

**Program Fiscal Expenditures:** January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,844,375.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$1,553,717.

**Program Progress Summary:** N/A

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** PRICE RESPONSIVE LOAD MANAGEMENT

**Program Description:** A load management program designed to reduce weather sensitive peak loads by offering a multi-tiered rate structure designed as an incentive for participating customers to reduce their electric demand during high cost or critical periods of generation.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 3,889 projected customers for this program on a cumulative basis.

January 1, 2015 to December 31, 2015

During this period, there are 5,089 projected customers for this program on a cumulative basis.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$3,903,504.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$4,554,195.

**Program Progress Summary:**

Through December 31, 2013, there were 2,189 participating customers.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL BUILDING ENVELOPE IMPROVEMENT

**Program Description:** This is a program that encourages customers to make cost-effective improvements to existing residences in the areas of ceiling insulation, wall insulation, and window improvements.

**Program Projections:** January 1, 2014 to December 31, 2014

Ceiling Insulation – 6,744  
Wall Insulation - 17  
Window Upgrades – 1,575  
Window Film - 311

January 1, 2015 to December 31, 2015

Ceiling Insulation – 7,200  
Wall Insulation – 20  
Window Upgrades – 1,608  
Window Film - 324

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$2,335,248.

January 1, 2015 to December 31, 2015

Expenditures are estimated at \$2,461,067.

**Program Progress Summary:**

Through December 31, 2013, there were 121,083 customers that have participated in the company’s residential building envelope improvement program.



## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL ELECTRONICALLY COMMUTATED MOTOR

**Program Description:** This is a conservation program designed to reduce demand and energy by decreasing the load on residential air conditioning and heating equipment. The program is designed to help residential customers improve the overall efficiency of their existing equipment by replacing the existing motor in the air-handler with an Electronically Commutated Motor.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are two customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are two customers expected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,012.

January 1, 2015 to December 31, 2015

Expenditures are estimated at \$615.

**Program Progress  
Summary:**

Through December 31, 2013, one customer has participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** ENERGY EDUCATION OUTREACH

**Program Description:** The Energy Education Outreach Program is comprised of two distinct initiatives: 1) public education, and 2) energy awareness. The program is designed to establish opportunities for engaging groups of customers and students, in energy-efficiency related discussions in an organized setting.

Participants will be provided with energy saving devices and supporting information appropriate for the audience.

**Program Projections:** January 1, 2014 to December 31, 2014.

During this period, there are 1,974 customers expected to participate in energy awareness education presentations.

January 1, 2015 to December 31, 2015

During this period, there are 2,000 customers expected to participate in energy awareness education presentations.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$96,441.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$130,713.

**Program Progress**

**Summary:**

Through 2013, Tampa Electric has partnered with 99 local schools to present Energy Education to 31,126 students. In addition, the company gave 47 presentations to civic organizations that generated 430 customer assisted audits and distributed 2093 energy saving kits to participating customers.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL HVAC RE-COMMISSIONING

**Program Description:** This is a conservation program designed to help residential customers ensure air conditioning and heating equipment is operating at optimal efficiency through maintenance and equipment tune-up. This will in turn help participating customers reduce demand and energy usage and help to promote good long-term maintenance habits.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 105 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 180 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$16,681.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$25,170.

**Program Progress Summary:**

Through December 31, 2013, a total of 877 customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** NEIGHBORHOOD WEATHERIZATION AND AGENCY OUTREACH

**Program Description:** This program is designed to assist low-income families in reducing their energy usage. The goal of the program is to establish a package of conservation measures at no cost for the customer. In addition to providing and/or installing the necessary materials for the various conservation measures, a key component will be educating families on energy conservation techniques to promote behavioral changes to help customers control their energy usage.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 6,982 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 6,600 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$2,772,585.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$2,888,840.

**Program Progress Summary:**

Through December 31, 2013, a total of 8,116 customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL DUCT REPAIR

**Program Description:** This is a commercial conservation program designed to reduce weather-sensitive peaks for commercial HVAC units less than or equal to 65,000 Btu/h by offering incentives to encourage the repair of the air distribution system in commercial facilities.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 586 repairs expected to be made.

January 1, 2015 to December 31, 2015

During this period, there are 550 repairs expected to be made.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$204,047.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$219,474.

**Program Progress**

**Summary:**

Through December 31, 2013, a total of 10,505 customers have participated in this program.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL ENERGY RECOVERY VENTILATION

**Program Description:** This is a conservation program designed to help commercial/industrial customers reduce humidity and HVAC loads in buildings. This measure is intended to reduce demand and energy while improving comfort of commercial buildings.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are three customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are five customers expected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$3,596.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$8,990.

**Program Progress  
Summary:**

Through December 31, 2013, three customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL BUILDING ENVELOPE IMPROVEMENT

**Program Description:** This is a program that encourages customers to make cost-effective improvements to existing commercial facilities in the areas of ceiling insulation, wall insulation and window improvements.

**Program Projections:** January 1, 2014 to December 31, 2014

Ceiling Insulation – 56  
Wall Insulation - 1  
Window Film – 22  
Roof Insulation - 1

January 1, 2015 to December 31, 2015

Ceiling Insulation - 57  
Wall Insulation - 1  
Window Film – 18  
Roof Insulation - 2

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$146,504.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$174,584.

**Program Progress**

**Summary:**

Through December 31, 2013, a total of 294 customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL ENERGY EFFICIENT MOTORS

**Program Description:** This is a commercial/industrial conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency motors at existing commercial/industrial facilities.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are eight units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there are 10 units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$2,131.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$2,942.

**Program Progress**

**Summary:**

Through December 31, 2013, a total of 120 customers have participated in this program.



**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL DEMAND RESPONSE

**Program Description:** Tampa Electric’s Commercial Demand Response is a conservation and load management program intended to help alter the company’s system load curve by reducing summer and winter demand peaks.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 40 MW of demand response available for control.

January 1, 2015 to December 31, 2015

During this period, there are 40 MW of demand response projected to be available for control.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$3,413,363.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$3,633,408.

**Program Progress Summary:**

Through December 31, 2013, Tampa Electric was subscribed for 39 MW.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL CHILLER REPLACEMENT

**Program Description:** This is an incentive program to encourage the installation of high efficiency air and water cooled chilled commercial air conditioning equipment.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 12 units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there are 10 units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$32,998.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$43,224.

**Program Progress Summary:**

Through December 31, 2013, a total of 39 customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL OCCUPANCY SENSORS (LIGHTING)

**Program Description:** This program is aimed at reducing the growth of peak demand and energy by providing an incentive to encourage commercial/industrial customers to install occupancy sensors in any area where indoor lights would be used on peak.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 50 units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there are 20 units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$49,244.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$33,596.

**Program Progress**

**Summary:**

Through December 31, 2013, a total of 150 customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL REFRIGERATION (ANTI-CONDENSATE)

**Program Description:** This program is designed to reduce the peak demand and energy consumption for commercial/industrial customers by increasing the use of efficient refrigeration controls and equipment.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are no units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there are two units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$0.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$3,154.

**Program Progress Summary:**

Through December 31, 2013, no customers have participated in this program.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL WATER HEATING

**Program Description:** This is a conservation program designed to reducing future growth of demand and energy consumption by encouraging commercial/industrial customers to install high efficiency water heating systems.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are no units projected to be installed and approved.

January 1, 2015 to December 31, 2015

During this period, there is one unit projected to be installed and approved.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$183.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$868.

**Program Progress  
Summary:**

Through December 31, 2013, no customers have participated in this program.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL HVAC RE-COMMISSIONING

**Program Description:** This is a conservation program designed to help commercial/industrial customers ensure HVAC equipment is operating at optimal efficiency by incenting maintenance and tune-up of equipment. This will in turn help commercial/industrial customers reduce demand and energy usage.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 137 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 225 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$56,714.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$103,856.

**Program Progress Summary:**

Through December 31, 2013, 228 customers have participated in this program.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL ELECTRONICALLY COMMUTATED MOTOR

**Program Description:** This is a conservation program designed to encourage commercial/industrial customers to install electronically commutative motors in existing air conditioning and refrigeration equipment. The program is aimed at reducing the growth of peak demand and energy by encouraging customers to replace worn out, inefficient equipment with high efficiency equipment that exceeds minimum product manufacturing standards.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are five customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 10 customers expected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$1,990.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$4,558.

**Program Progress  
Summary:**

Through December 31, 2013, no customers have participated in this program.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL COOL ROOF

**Program Description:** This is a conservation program designed to encourage commercial/industrial customers to install a cool roof system above conditioned spaces. This measure is intended to reduce heat transfer through reflectance which, in turn, reduces HVAC load and improves comfort.

**Program Projections:** January 1, 2014 to December 31, 2014

During this period, there are 46 customers expected to participate.

January 1, 2015 to December 31, 2015

During this period, there are 35 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2014 to December 31, 2014

Expenditures are estimated to be \$474,268.

January 1, 2015 to December 31, 2015

Expenditures are estimated to be \$405,527.

**Program Progress Summary:**

Through December 31, 2013, 117 customers have participated in this program.



**2015 GSLM Incentive Calculation**

<b>Annual KW Reduction</b>	<b>37,310</b>
<b>Annual Incentive</b>	<b>\$303,600</b>
<b>Dollar Per KW</b>	<b>\$8.137339</b>

Month	KW Reduction	Incentive
Jan	3,095	25,187
Feb	3,095	25,187
Mar	3,095	25,187
Apr	3,119	25,381
May	3,119	25,381
Jun	3,119	25,381
Jul	3,119	25,381
Aug	3,119	25,381
Sep	3,119	25,381
Oct	3,119	25,381
Nov	3,095	25,187
Dec	3,095	25,187
<b>Total</b>		<b>303,600</b>

<b>2015 \$/kW Filing<sup>(1)</sup></b>	<b>\$8.14</b>
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<sup>(1)</sup>Rounded to the nearest cent.

**INPUT DATA - PART 1  
PROGRAM TITLE: CCV Credit**

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RUN DATE: August 25, 2014

**PROGRAM DEMAND SAVINGS & LINE LOSSES**

I. (1) CUSTOMER KW REDUCTION AT THE METER	3,119,048 KW /CUST
I. (2) GENERATOR KW REDUCTION PER CUSTOMER	3,442.918 KW GEN/CUST
I. (3) KW LINE LOSS PERCENTAGE	7.0 %
I. (4) GENERATION KWH REDUCTION PER CUSTOMER	787,121 KWH/CUST/YR
I. (5) KWH LINE LOSS PERCENTAGE	5.2 %
I. (6) GROUP LINE LOSS MULTIPLIER	1
I. (7) CUSTOMER KWH PROGRAM INCREASE AT METER	0 KWH/CUST/YR
I. (8)* CUSTOMER KWH REDUCTION AT METER	746,190 KWH/CUST/YR

**ECONOMIC LIFE & K FACTORS**

II. (1) STUDY PERIOD FOR CONSERVATION PROGRAM	25 YEARS
II. (2) GENERATOR ECONOMIC LIFE	25 YEARS
II. (3) T & D ECONOMIC LIFE	25 YEARS
II. (4) K FACTOR FOR GENERATION	1.4625
II. (5) K FACTOR FOR T & D	1.4625
II. (6)* SWITCH REV REQ(0) OR VAL-OF-DEF (1)	0

**UTILITY & CUSTOMER COSTS**

III. (1) UTILITY NONRECURRING COST PER CUSTOMER	119947.77 \$/CUST
III. (2) UTILITY RECURRING COST PER CUSTOMER	1,568 \$/CUST/YR
III. (3) UTILITY COST ESCALATION RATE	2.3 %
III. (4) CUSTOMER EQUIPMENT COST	0.00 \$/CUST
III. (5) CUSTOMER EQUIPMENT ESCALATION RATE	2.3 %
III. (6) CUSTOMER O & M COST	0 \$/CUST/YR
III. (7) CUSTOMER O & M ESCALATION RATE	2.3 %
III. (8)* CUSTOMER TAX CREDIT PER INSTALLATION	0 \$/CUST
III. (9)* CUSTOMER TAX CREDIT ESCALATION RATE	0 %
III. (10)* INCREASED SUPPLY COSTS	0 \$/CUST/YR
III. (11)* SUPPLY COSTS ESCALATION RATE	0 %
III. (12)* UTILITY DISCOUNT RATE	0.0734
III. (13)* UTILITY AFUDC RATE	0.0816
III. (14)* UTILITY NON RECURRING REBATE/INCENTIVE	0.00 \$/CUST
III. (15)* UTILITY RECURRING REBATE/INCENTIVE	303,600.24 \$/CUST/YR
III. (16)* UTILITY REBATE/INCENTIVE ESCAL RATE	0 %

**AVOIDED GENERATOR, TRANS. & DIST COSTS**

IV. (1) BASE YEAR	2015
IV. (2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT	2020
IV. (3) IN-SERVICE YEAR FOR AVOIDED T & D	2016
IV. (4) BASE YEAR AVOIDED GENERATING UNIT COST	598.06 \$/KW
IV. (5) BASE YEAR AVOIDED TRANSMISSION COST	0.00 \$/KW
IV. (6) BASE YEAR DISTRIBUTION COST	0.00 \$/KW
IV. (7) GEN, TRAN, & DIST COST ESCALATION RATE	3.0 %
IV. (8) GENERATOR FIXED O & M COST	11.87 \$/KW/YR
IV. (9) GENERATOR FIXED O&M ESCALATION RATE	2.3 %
IV. (10) TRANSMISSION FIXED O & M COST	0.00 \$/KW/YR
IV. (11) DISTRIBUTION FIXED O & M COST	0.00 \$/KW/YR
IV. (12) T&D FIXED O&M ESCALATION RATE	0 %
IV. (13) AVOIDED GEN UNIT VARIABLE O & M COSTS	0.188 CENTS/KWH
IV. (14) GENERATOR VARIABLE O&M COST ESCALATION RATE	2.3 %
IV. (15) GENERATOR CAPACITY FACTOR	6.4 %
IV. (16) AVOIDED GENERATING UNIT FUEL COST	4.34 CENTS/KWH
IV. (17) AVOIDED GEN UNIT FUEL ESCALATION RATE	5.17 %
IV. (18)* AVOIDED PURCHASE CAPACITY COST PER KW	0 \$/KW/YR
IV. (19)* CAPACITY COST ESCALATION RATE	0 %

**NON-FUEL ENERGY AND DEMAND CHARGES**

V. (1) NON-FUEL COST IN CUSTOMER BILL	1.988 CENTS/KWH
V. (2) NON-FUEL ESCALATION RATE	1 %
V. (3) CUSTOMER DEMAND CHARGE PER KW	10.700 \$/KW/MO
V. (4) DEMAND CHARGE ESCALATION RATE	1 %
V. (5)* DIVERSITY and ANNUAL DEMAND ADJUSTMENT FACTOR FOR CUSTOMER BILL	0

**CALCULATED BENEFITS AND COSTS**

(1)* TRC TEST - BENEFIT/COST RATIO	<b>30.49</b>
(2)* PARTICIPANT NET BENEFITS (NPV)	<b>17,764</b>
(3)* RIM TEST - BENEFIT/COST RATIO	<b>1.200</b>

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CALCULATION OF GSLM CCV  
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TOTAL RESOURCE COST TESTS  
PROGRAM: CCV Credit

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
YEAR	INCREASED SUPPLY COSTS \$(000)	UTILITY PROGRAM COSTS \$(000)	PARTICIPANT PROGRAM COSTS \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	AVOIDED GEN UNIT BENEFITS \$(000)	AVOIDED T & D BENEFITS \$(000)	PROGRAM FUEL SAVINGS \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	NET BENEFITS \$(000)	CUMULATIVE DISCOUNTED NET BENEFITS \$(000)
2015	0	121	0	0	121	0	0	14	0	14	(107)	(107)
2016	0	125	0	0	125	0	0	44	0	44	(81)	(182)
2017	0	130	0	0	130	0	0	66	0	66	(64)	(238)
2018	0	134	0	0	134	0	0	98	0	98	(36)	(267)
2019	0	139	0	0	139	0	0	133	0	133	(6)	(272)
2020	0	9	0	0	9	2,644	0	162	0	2,806	2,798	1,691
2021	0	9	0	0	9	2,581	0	173	0	2,754	2,745	3,486
2022	0	9	0	0	9	2,505	0	181	0	2,686	2,677	5,116
2023	0	9	0	0	9	2,430	0	192	0	2,622	2,613	6,599
2024	0	10	0	0	10	2,367	0	207	0	2,573	2,564	7,954
2025	0	10	0	0	10	2,306	0	220	0	2,526	2,516	9,193
2026	0	10	0	0	10	2,264	0	223	0	2,487	2,477	10,330
2027	0	10	0	0	10	2,223	0	234	0	2,457	2,447	11,376
2028	0	11	0	0	11	2,180	0	248	0	2,427	2,417	12,338
2029	0	11	0	0	11	2,131	0	261	0	2,392	2,381	13,221
2030	0	11	0	0	11	2,092	0	266	0	2,359	2,348	14,033
2031	0	11	0	0	11	2,052	0	278	0	2,331	2,319	14,779
2032	0	12	0	0	12	2,010	0	297	0	2,306	2,295	15,468
2033	0	12	0	0	12	1,956	0	313	0	2,269	2,257	16,099
2034	0	12	0	0	12	1,919	0	320	0	2,239	2,227	16,678
2035	0	12	0	0	12	1,874	0	347	0	2,221	2,208	17,214
2036	0	13	0	0	13	1,826	0	380	0	2,207	2,194	17,710
2037	0	13	0	0	13	1,799	0	411	0	2,210	2,197	18,172
2038	0	13	0	0	13	1,748	0	446	0	2,194	2,181	18,600
2039	0	14	0	0	14	1,746	0	466	0	2,212	2,198	19,001
NOMINAL	0	869	0	0	869	42,653	0	5,980	0	48,633	47,764	
NPV:	0	644	0	0	644	17,422	0	2,223	0	19,646	19,001	
Discount Rate		0.0734										
												Benefit/Cost Ratio - [col (11)/col (6)]: 30.49

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PARTICIPANT COSTS AND BENEFITS  
PROGRAM: CCV Credit

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
YEAR	SAVINGS IN PARTICIPANTS BILL \$(000)	TAX CREDITS \$(000)	UTILITY REBATES \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	CUSTOMER EQUIPMENT COSTS \$(000)	CUSTOMER O & M COSTS \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	NET BENEFITS \$(000)	CUMULATIVE DISCOUNTED NET BENEFITS \$(000)
2015	22	0	152	0	174	0	0	0	0	174	174
2016	66	0	455	0	522	0	0	0	0	522	660
2017	111	0	759	0	870	0	0	0	0	870	1,415
2018	161	0	1,063	0	1,224	0	0	0	0	1,224	2,405
2019	215	0	1,366	0	1,581	0	0	0	0	1,581	3,596
2020	248	0	1,518	0	1,766	0	0	0	0	1,766	4,835
2021	253	0	1,518	0	1,771	0	0	0	0	1,771	5,993
2022	260	0	1,518	0	1,778	0	0	0	0	1,778	7,076
2023	269	0	1,518	0	1,787	0	0	0	0	1,787	8,090
2024	277	0	1,518	0	1,795	0	0	0	0	1,795	9,039
2025	284	0	1,518	0	1,802	0	0	0	0	1,802	9,926
2026	288	0	1,518	0	1,806	0	0	0	0	1,806	10,755
2027	292	0	1,518	0	1,810	0	0	0	0	1,810	11,529
2028	298	0	1,518	0	1,816	0	0	0	0	1,816	12,252
2029	307	0	1,518	0	1,825	0	0	0	0	1,825	12,929
2030	313	0	1,518	0	1,831	0	0	0	0	1,831	13,562
2031	320	0	1,518	0	1,838	0	0	0	0	1,838	14,153
2032	330	0	1,518	0	1,848	0	0	0	0	1,848	14,708
2033	344	0	1,518	0	1,862	0	0	0	0	1,862	15,228
2034	353	0	1,518	0	1,871	0	0	0	0	1,871	15,715
2035	371	0	1,518	0	1,889	0	0	0	0	1,889	16,173
2036	397	0	1,518	0	1,915	0	0	0	0	1,915	16,606
2037	420	0	1,518	0	1,938	0	0	0	0	1,938	17,014
2038	454	0	1,518	0	1,972	0	0	0	0	1,972	17,401
2039	471	0	1,518	0	1,989	0	0	0	0	1,989	17,764
NOMINAL	7,125	0	34,155	0	41,280	0	0	0	0	41,280	
NPV:	2,841	0	14,923	0	17,764	0	0	0	0	17,764	

In service year of gen unit:

2020

#DIV/0!

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**RESIDENTIAL SERVICE  
2015 VARIABLE PRICING (RSVP-1) RATES  
CENTS PER KWH**

<b>Rate Tiers</b>	<b><u>Base Rate</u></b>	<b><u>Fuel</u></b>	<b><u>Capacity</u></b>	<b><u>Environmental</u></b>	<b><u>Conservation</u></b>	<b><u>Total Clauses</u></b>	<b><u>Base Rate Plus Clauses</u></b>
P4	4.965	3.874	0.204	0.408	31.885	36.371	41.336
P3	4.965	3.874	0.204	0.408	7.404	11.890	16.855
P2	4.965	3.874	0.204	0.408	(0.709)	3.777	8.742
P1	4.965	3.874	0.204	0.408	(2.429)	2.057	7.022