



Gulf Power®

May 1, 2019

Mr. Adam Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Docket No. 20190002-EG

Dear Mr. Teitzman:

Attached for electronic filing is the Final True-up Testimony and Exhibit for the period January – December 2018 of John N. Floyd in the above-referenced docket.

Pursuant to the Order Establishing Procedure, an electronic copy will be provided to the parties.

Sincerely,

C. Shane Boyett
Regulatory, Forecasting and Pricing Manager

md

Attachments

cc: Florida Public Service Commission
Margo DuVal, Senior Attorney, Office of the General Counsel (6 copies)
Gulf Power Company
Russell Badders, VP & Associate General Counsel
Beggs & Lane

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**ENERGY CONSERVATION COST
RECOVERY CLAUSE**

Docket No. 20190002-EG

**PREPARED DIRECT TESTIMONY AND
EXHIBIT OF
JOHN N. FLOYD**

**FINAL TRUE-UP FOR THE PERIOD:
JANUARY – DECEMBER 2018**

DATE OF FILING: May 1, 2019



Gulf Power®

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Prepared Direct Testimony of
4 John N. Floyd
5 Docket No. 20190002-EG
6 Date of Filing: May 1, 2019

7 Q. Please state your name, business address, employer and position.

8 A. My name is John N. Floyd, and my business address is One Energy
9 Place, Pensacola, Florida 32520. I am employed by Gulf Power Company
10 (Gulf or the Company) as the Manager of Strategy and Market
11 Intelligence.

12 Q. Mr. Floyd, please describe your educational background and business
13 experience.

14 A. I received a Bachelor Degree in Electrical Engineering from Auburn
15 University in 1985. After serving four years in the U.S. Air Force, I began
16 my career in the electric utility industry at Gulf Power in 1990 and have
17 held various positions with the Company in Power Generation, Metering,
18 Power Delivery and Marketing. In my present position, I am responsible
19 for the development and implementation of Gulf's customer program
20 offerings associated with the Company's Demand-Side Management
21 (DSM) Plan.

22
23 Q. Have you previously testified before this Commission in connection with
24 the Energy Conservation Cost Recovery Clause?

25 A. Yes.

1 Q. Mr. Floyd, what is the purpose of your testimony?

2 A. The purpose of my testimony is to present the results of the approved
3 Energy Conservation Cost Recovery Clause programs and related
4 expenses for January 2018 through December 2018.

5

6 Q. Are you sponsoring any exhibits to your testimony?

7 A. Yes, I sponsor Exhibit JNF-1, Schedules CT-1 through CT-6.

8

9 Q. Have you verified that the information contained in Exhibit JNF-1 is
10 correct?

11 A. Yes, I have. This exhibit was prepared under my direction and control,
12 and the information contained therein is true and correct to the best of my
13 knowledge.

14

15 Q. Please summarize for this Commission the deviations between the actual
16 expenses for this recovery period and the amount of estimated/actual
17 expenses previously filed with this Commission.

18 A. The estimated/actual true-up net expenses for the entire recovery period
19 January 2018 through December 2018, previously filed, were
20 \$12,147,241. The actual expenses incurred in 2018 were \$11,399,250,
21 which resulted in a variance of \$747,992 or 6.2% under the projection.
22 See Schedule CT-2, Line 10.

23

24

25

1 Q. Mr. Floyd, would you explain the January 2018 through December 2018
2 variance?

3 A. Yes. The variance resulted from overall actual expenses being less than
4 estimated in the majority of the programs. A few programs did experience
5 more actual expenses than estimated: Community Energy Saver,
6 Conservation Demonstration and Development and Critical Peak Option.
7 Overall, though, actual program expenses for the 12-month period through
8 December 2018 were \$747,992 less than the level of estimated/actual
9 program expenses filed on August 10, 2018, leading to the variance of
10 6.2% under the projection. A more detailed description of the deviations is
11 contained in Schedule CT-3, Page 1 and Schedule CT-6.

12

13 Q. Mr. Floyd, what was Gulf's adjusted net true-up for the period January
14 2018 through December 2018?

15 A. There was a \$382,217 over-recovery as shown on Schedule CT-1.

16

17 Q. Please describe your program participation levels during the recovery
18 period.

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

22 (A) Residential Energy Surveys - During the 2018 recovery period, the
23 Company completed 15,102 surveys compared to the projection of
24 16,597.

25

- 1 (B) Community Energy Saver – During the 2018 recovery period, the
2 Company served a total of 3,270 eligible participants compared to a
3 projection of 3,000.
- 4 (C) Residential Custom Incentive – During the 2018 recovery period,
5 no participants enrolled in this program compared to a projection of
6 0 participants.
- 7 (D) HVAC Efficiency – During the 2018 recovery period, there were a
8 total of 1,855 participants in this program compared to a projection
9 of 3,700.
- 10 (E) Residential Building Efficiency – During the 2018 recovery period,
11 there were a total of 443 participants in this program compared to a
12 projection of 530.
- 13 (F) Energy Select - During the 2018 recovery period, there was a net
14 increase of 639 customers with a total of 19,798 customers
15 on-line as of December 31, 2018. Gulf projected 1,600 net new
16 customer additions during 2018.
- 17 (G) Commercial/Industrial (C/I) Energy Analysis - During the 2018
18 recovery period, a total of 306 C/I Energy Analyses were completed
19 compared to a projection of 320.
- 20 (H) Commercial HVAC Retrocommissioning – During the 2018
21 recovery period, there were 78 participants in this program
22 compared to a projection of 251.
- 23 (I) Commercial Building Efficiency - During the 2018 recovery period,
24 Gulf Power had 310,833 square feet of qualifying measures
25

- 1 installed compared to a projection of 834,833 square feet.
- 2 (J) Commercial/Industrial Custom Incentive – During the 2018
3 recovery period, no participants were enrolled in this program as
4 projected.
- 5 (K) Critical Peak Option (CPO)- During 2018, 25 customers
6 participated in CPO compared to a projection of 24.
- 7 (L) Curtailable Load (CL) Rider- During 2018, 0 customers participated
8 in the CL Rider compared to a projection of 0.
- 9 (M) Residential Time of Use Rate Pilot – During 2018, 313 customers
10 participated in the pilot program compared to a projection of 300.
- 11 (N) Conservation Demonstration and Development – Further
12 description of the 2018 Conservation Demonstration and
13 Development projects can be found in Schedule CT-6.

14

15 Q. Should Gulf's recoverable energy conservation cost for the period be
16 accepted as reasonable and prudent?

17 A. Yes.

18

19 Q. Mr. Floyd, does this conclude your testimony?

20 A. Yes, it does.

21

22

23

24

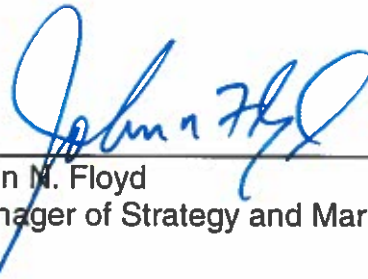
25

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 20190002-EG

Before me the undersigned authority, personally appeared John N. Floyd, who being first duly sworn, deposes, and says that he is the Manager of Strategy and Market Intelligence of Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of his knowledge, information, and belief. He is personally known to me.



John N. Floyd
Manager of Strategy and Market Intelligence

Sworn to and subscribed before me this 1st day of May, 2019.

Melissa Darnes
Notary Public, State of Florida at Large



MELISSA DARNES
MY COMMISSION # FF 912698
EXPIRES: December 17, 2019
Bonded Thru Budget Notary Services

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Schedule CT-1

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018

	<u>\$</u>	<u>\$</u>
Actual		
1. Principal	2,375,968	
2. Interest	<u>18,183</u>	
3. Actual Over/(Under) Recovery Ending Balance		2,394,151
Estimated/Actual as filed August 10, 2018		
4. Principal	1,989,787	
5. Interest	<u>22,148</u>	
6. Total Estimated/Actual Over/(Under) Recovery		<u>2,011,934</u>
7. Adjusted Net True-up Over/(Under) Recovery (Line 3 - 6)		<u><u>382,217</u></u>

Schedule CT-2

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)

Calculation of the Final True-Up Amount

For the Period: January 2018 - December 2018

Analysis of Energy Conservation Program Costs

Actual Compared to Estimated/Actual

	Actual	Est/Actual	Difference
	\$	\$	\$
1. Depreciation, Return & Property Tax	3,238,745.32	3,241,157.44	(2,412.12)
2. Payroll & Benefits	3,680,590.14	4,042,267.08	(361,676.94)
3. Materials & Supplies	3,715,781.39	3,832,096.07	(116,314.68)
4. Advertising	441,929.68	538,080.87	(96,151.19)
5. Incentives	322,203.24	493,639.92	(171,436.68)
6. Adjustments	0.00	0.00	0.00
7. Other	0.00	0.00	0.00
8. Subtotal	11,399,249.77	12,147,241.38	(747,991.61)
9. Program Revenues	0.00	0.00	0.00
10. Total Program Costs	11,399,249.77	12,147,241.38	(747,991.61)
11. Less: Payroll Adjustment	0.00	0.00	0.00
12. Amounts Inc. in Base Rate	0.00	0.00	0.00
13. Conservation Adjustment Revenues	13,875,513.88	14,237,323.69	(361,809.81)
14. Rounding Adjustment	13,875,514.00	14,237,324.00	(361,810.00)
15. True-up Before Adjustment Over/(Under) Recovery	2,476,263	2,090,081	386,182
16. Interest Provision	18,183	22,148	(3,965)
17. Prior Period True-up	(100,295)	(100,295)	0
18. Other	0	0	0
19. End of Period True-up	2,394,151	2,011,934	382,217

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018

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
Residential Conservation Programs:									
1. Residential Energy Audit and Education	0.00	(124,713.26)	(37,691.60)	0.00	(32,531.93)	0.00	(194,936.79)	0.00	(194,936.79)
2. Community Energy Saver	0.00	(8,329.21)	192,434.95	0.00	0.00	0.00	184,105.74	0.00	184,105.74
3. Residential Custom Incentive	0.00	(2,985.31)	(25,556.88)	0.00	0.00	(10,000.00)	(38,542.19)	0.00	(38,542.19)
4. HVAC Efficiency	0.00	(24,132.05)	(142,992.91)	0.00	0.00	(104,507.13)	(271,632.09)	0.00	(271,632.09)
5. Residential Building Efficiency	0.00	(27,235.64)	(45,348.47)	0.00	3,304.50	1,015.95	(68,263.66)	0.00	(68,263.66)
6. Energy Select	(2,412.12)	(64,876.05)	30,182.19	0.00	(66,923.76)	0.00	(104,029.74)	0.00	(104,029.74)
Commercial / Industrial Conservation Programs:									
7. Commercial / Industrial Energy Audit	0.00	(25,273.60)	(30,698.40)	0.00	0.00	0.00	(55,972.00)	0.00	(55,972.00)
8. HVAC Retrocommissioning	0.00	(4,299.80)	(8,419.99)	0.00	0.00	(12,025.24)	(24,745.03)	0.00	(24,745.03)
9. Commercial Building Efficiency	0.00	(62,284.05)	(30,602.80)	0.00	0.00	(23,178.26)	(116,065.11)	0.00	(116,065.11)
10. Commercial / Industrial Custom Incentive	0.00	(6,992.15)	(31,782.22)	0.00	0.00	(20,000.00)	(58,774.37)	0.00	(58,774.37)
11. Residential Time of Use Rate Pilot	0.00	(5,130.91)	774.65	0.00	0.00	(3,277.64)	(7,633.90)	0.00	(7,633.90)
12. Conservation Demonstration and Developme	0.00	(5,424.91)	13,386.80	0.00	0.00	0.00	7,961.89	0.00	7,961.89
13. Critical Peak Option	0.00	0.00	0.00	0.00	0.00	535.64	535.64	0.00	535.64
14. Less Base Rate Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Total All Programs	(2,412.12)	(361,676.94)	(116,314.68)	0.00	(96,151.19)	(171,436.68)	(747,991.61)	0.00	(747,991.61)

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)

Calculation of the Final True-Up Amount

For the Period: January 2018 - December 2018

**Conservation Costs By Program
Actual Expenses**

Program	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Material & Expenses	Other	Advertising	Incentives	Sub-Total	Program Revenues	Total
Residential Conservation Programs:									
1. Residential Energy Audit and Education	0.00	1,171,647.11	245,417.34	0.00	205,548.94	0.00	1,622,613.39	0.00	1,622,613.39
2. Community Energy Saver	0.00	125,608.57	889,818.74	0.00	0.00	0.00	1,015,427.31	0.00	1,015,427.31
3. Residential Custom Incentive	0.00	54,634.66	5,806.13	0.00	0.00	0.00	60,440.79	0.00	60,440.79
4. HVAC Efficiency	0.00	242,815.58	547,126.09	0.00	0.00	84,753.87	874,695.54	0.00	874,695.54
5. Residential Building Efficiency	0.00	233,440.80	26,740.05	0.00	3,304.50	127,757.45	391,242.80	0.00	391,242.80
6. Energy Select	3,238,745.32	705,945.69	1,813,768.01	0.00	233,076.24	0.00	5,991,535.26	0.00	5,991,535.26
Commercial / Industrial Conservation Programs:									
7. Commercial / Industrial Energy Audit	0.00	611,714.84	62,429.11	0.00	0.00	0.00	674,143.95	0.00	674,143.95
8. HVAC Retrocommissioning	0.00	94,828.55	19,035.66	0.00	0.00	9,844.76	123,708.97	0.00	123,708.97
9. Commercial Building Efficiency	0.00	329,262.38	48,725.85	0.00	0.00	39,442.29	417,430.52	0.00	417,430.52
10. Commercial / Industrial Custom Incentive	0.00	43,755.89	4,793.01	0.00	0.00	0.00	48,548.90	0.00	48,548.90
11. Residential Time of Use Rate Pilot	0.00	36,814.83	8,115.22	0.00	0.00	0.00	44,930.05	0.00	44,930.05
12. Conservation Demonstration and Development:									
a. Tesla Powerwall Demand Response	0.00	10,040.42	14,992.96	0.00	0.00	0.00	25,033.38	0.00	25,033.38
b. Tesla Powerwall Demand Photovoltaic	0.00	10,040.41	15,649.33	0.00	0.00	0.00	25,689.74	0.00	25,689.74
c. Domestic Hot Water Analysis	0.00	10,040.41	5,363.89	0.00	0.00	0.00	15,404.30	0.00	15,404.30
d. Smart Thermostat/Meter Data Analysis	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00
e. Total	0.00	30,121.24	44,006.18	0.00	0.00	0.00	74,127.42	0.00	74,127.42
13. Critical Peak Option									
	0.00	0.00	0.00	0.00	0.00	60,404.87	60,404.87	0.00	60,404.87
14. Total All Programs									
	3,238,745.32	3,680,590.14	3,715,781.39	0.00	441,929.68	322,203.24	11,399,249.77	0.00	11,399,249.77

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018
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
Residential Conservation Programs:													
1. Residential Energy Audit and Education Amortization & Return on Investment	170,280.33	119,567.71	126,718.36	95,416.56	137,545.49	164,841.73	153,204.34	104,461.44	152,090.71	87,943.73	78,145.27	232,397.72	1,622,613.39
Total	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
	170,280.33	119,567.71	126,718.36	95,416.56	137,545.49	164,841.73	153,204.34	104,461.44	152,090.71	87,943.73	78,145.27	232,397.72	1,622,613.39
2. Community Energy Saver	38,449.65	78,623.49	72,573.60	67,093.69	58,646.33	86,618.81	78,071.16	82,230.16	110,523.81	54,199.52	109,445.06	178,952.03	1,015,427.31
3. Residential Custom Incentive	5,783.31	2,380.68	3,579.92	8,238.66	6,190.56	5,568.85	5,602.52	5,090.56	4,621.59	3,718.94	3,057.73	6,607.47	60,440.79
4. HVAC Efficiency	35,362.77	62,392.27	62,549.37	108,419.61	96,503.96	79,980.65	82,109.11	85,923.61	71,306.52	55,158.43	40,792.49	94,196.75	874,695.54
5. Residential Building Efficiency	29,714.55	38,285.43	27,509.73	33,384.27	26,831.98	44,876.50	27,727.98	29,994.51	26,243.72	21,345.88	19,841.92	65,486.33	391,242.80
6. Energy Select	229,120.16	235,428.33	336,836.01	148,453.55	204,869.94	265,101.81	231,338.88	250,397.60	234,419.36	205,219.71	11,297.87	400,306.72	2,752,789.94
Amortization & Return on Investment	268,844.69	269,209.73	270,069.55	270,826.03	270,875.75	271,613.84	267,542.21	268,833.00	289,990.64	270,556.04	270,572.65	269,811.19	3,238,745.32
Total	497,964.85	504,638.06	606,905.56	419,279.58	475,745.69	536,715.65	498,881.09	519,230.60	504,410.00	475,775.75	281,870.52	670,117.91	5,991,535.26
Commercial / Industrial Conservation Programs:													
7. Commercial / Industrial Energy Audit	69,550.99	53,371.96	66,482.59	42,064.72	62,325.67	55,710.02	61,107.22	58,431.34	51,974.28	34,594.82	35,045.43	83,484.91	674,143.95
8. HVAC Retrocommissioning	5,544.46	6,384.85	19,387.74	13,066.85	14,208.90	8,669.20	8,786.80	9,653.06	8,869.15	6,640.45	5,378.43	17,119.08	123,708.97
9. Commercial Building Efficiency	27,499.99	48,053.52	34,679.10	45,437.75	36,951.34	48,577.93	37,191.88	27,586.28	27,173.42	19,368.22	29,825.27	35,085.82	417,430.52
10. Commercial / Industrial Custom Incentive	5,230.60	5,487.18	5,026.37	1,104.68	6,481.07	4,545.37	4,427.70	4,041.23	3,043.06	2,673.46	2,013.19	4,474.99	48,548.90
11. Residential Time of Use Rate Pilot	3,118.92	10,868.74	4,374.10	3,495.26	3,131.91	3,226.83	3,133.73	3,156.54	4,043.47	1,703.90	1,203.75	3,472.90	44,930.05
Conservation Demonstration and Development:													
a. Tesla Powerwall Demand Response	563.17	1,700.18	10,520.34	992.69	852.82	893.05	5,067.92	1,189.88	1,462.28	483.30	328.30	979.46	25,033.38
b. Tesla Powerwall Demand Photovoltaic	563.17	1,700.17	15,750.33	992.66	794.24	893.04	867.92	874.88	1,462.28	483.30	328.30	979.46	25,689.74
c. Domestic Hot Water Analysis	563.17	1,687.78	1,192.94	992.66	862.15	878.00	852.56	855.62	883.95	457.71	4,815.08	1,362.68	15,404.30
d. Smart Thermostat/Meter Data Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	8,000.00
e. Total	1,689.51	5,088.12	27,463.60	2,978.01	2,509.21	2,664.09	6,788.39	2,920.38	3,808.52	9,424.32	5,471.68	3,321.60	74,127.42
13. Critical Peak Option	(127,452.17)	(22,924.48)	19,637.47	19,919.75	20,710.98	20,710.98	23,009.82	22,847.30	22,654.84	22,289.16	21,331.13	17,670.09	60,404.87
14. Total All Programs	762,737.76	912,217.53	1,076,887.51	859,899.39	947,783.08	1,062,706.61	990,041.74	955,567.01	990,763.09	794,836.58	633,421.87	1,412,387.60	11,399,249.77

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
 Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018

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	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. Over/(Under) Recovery	1,457,877.54	759,043.15	800,816.23	845,056.98	1,240,120.23	1,466,248.83	1,554,218.83	1,478,536.15	1,357,473.41	1,159,753.31	921,609.14	834,760.08	13,875,513.88
3. Total Revenues	1,457,877.54	759,043.15	800,816.23	845,056.98	1,240,120.23	1,466,248.83	1,554,218.83	1,478,536.15	1,357,473.41	1,159,753.31	921,609.14	834,760.08	13,875,513.88
4. Adjustment not Applicable to Period - Prior True Up	(11,952.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(11,950.00)	(143,402.00)
5. Conservation Revenues Applicable to Period	1,445,925.54	747,093.15	788,866.23	833,106.98	1,228,170.23	1,454,298.83	1,542,268.83	1,466,586.15	1,345,523.41	1,147,803.31	909,659.14	822,810.08	13,732,111.88
6. Conservation Expenses (CT-3, Page 3, Line 14)	762,737.76	912,217.53	1,076,887.51	859,899.39	947,783.08	1,062,706.61	990,041.74	955,567.01	990,763.09	794,836.58	633,421.87	1,412,387.60	11,399,249.77
7. True Up this Period (Line 5 - 6)	683,187.78	(165,124.38)	(288,021.28)	(26,792.41)	280,387.15	391,592.22	552,227.09	511,019.14	354,760.32	352,966.73	276,237.27	(689,577.52)	2,332,862.11
8. Interest Provision this Period (CT-3, Page 5, Line 11)	224.61	505.52	327.19	170.51	320.51	727.21	1,272.37	1,885.33	2,591.30	3,103.34	3,549.29	3,505.63	18,182.81
9. True Up & Interest Provision Beginning of Month	(100,295.78)	595,068.61	442,399.75	166,655.66	151,983.76	444,641.42	848,910.85	1,414,360.31	1,939,214.78	2,308,516.40	2,676,536.47	2,968,273.03	(100,295.78)
10. Prior True Up Collected or Refunded	11,952.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	11,950.00	143,402.00
11. End of Period- Net True Up	595,068.61	442,399.75	166,655.66	151,983.76	444,641.42	848,910.85	1,414,360.31	1,939,214.78	2,308,516.40	2,676,536.47	2,968,273.03	2,394,151.14	2,394,151.14

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018

**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	(100,295.78)	595,068.61	442,399.75	166,655.66	151,983.76	444,641.42	848,910.85	1,414,360.31	1,939,214.78	2,308,516.40	2,676,536.47	2,968,273.03	
2. Ending True up before Interest	594,844.00	441,894.23	166,328.47	151,813.25	444,320.91	848,183.64	1,413,087.94	1,937,329.45	2,305,925.10	2,673,433.13	2,964,723.74	2,390,645.51	
3. Total beginning & ending	494,548.22	1,036,962.84	608,728.22	318,468.91	596,304.67	1,292,825.06	2,261,998.79	3,351,689.76	4,245,139.88	4,981,949.53	5,641,260.21	5,358,918.54	
4. Average True up Amount	247,274.11	518,481.42	304,364.11	159,234.46	298,152.34	646,412.53	1,130,999.39	1,675,844.88	2,122,569.94	2,490,974.76	2,820,630.10	2,679,459.27	
5. Interest Rate First Day Reporting Business Month	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	0.7200	
6. Interest Rate First Day Subsequent Business Month	1.4600	1.6200	1.8600	1.8500	1.8600	1.9800	1.9800	1.9800	2.2100	2.2700	2.3000	2.4200	
7. Total of Lines 5 and 6	2.1800	2.3400	2.5800	2.5700	2.5800	2.7000	2.7000	2.7000	2.9300	2.9900	3.0200	3.1400	
8. Average Interest rate (50% of Line 7)	1.0900	1.1700	1.2900	1.2850	1.2900	1.3500	1.3500	1.3500	1.4650	1.4950	1.5100	1.5700	
9. Monthly Average Interest Rate Line 8 \ 12	0.000908	0.000975	0.001075	0.001071	0.001075	0.001125	0.001125	0.001125	0.001221	0.001246	0.001258	0.001308	
10. Interest Adjustment													
11. Interest Provision (Line 4 X 9)	224.61	505.52	327.19	170.51	320.51	727.21	1,272.37	1,885.33	2,591.30	3,103.34	3,549.29	3,505.63	18,182.81

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
 Calculation of the Final True-Up Amount
For the Period: January 2018 - December 2018

**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)		75,729.91	127,609.98	119,101.95	56,912.69	58,441.98	81,791.00	74,167.19	78,710.13	95,124.72	78,846.75	(45,045.74)	135,134.77	
2 Depreciable Base (Cumulative Plant Additions PM Ln 2 + CM Ln 1)	16,214,255.60	16,289,985.51	16,417,595.49	16,536,697.44	16,593,610.13	16,652,052.11	16,733,843.11	16,808,010.30	16,886,720.43	16,981,845.15	17,060,691.90	17,015,646.16	17,150,780.93	
3 Depreciation Expense (Note A)		107,014.09	107,513.90	108,356.13	109,142.20	109,517.83	109,903.54	110,443.36	110,932.87	111,452.35	112,080.18	112,600.57	112,303.26	1,321,260.28
4 Salvage, Cost of Removal and Retirement		(16,694.75)	(143.22)	(11,592.97)	5,087.98	(19,787.13)	(22,163.27)	(17,294.61)	(34,292.13)	(19,017.77)	(28,955.04)	(30,517.45)	(51,363.91)	
5 Less: Accum. Depr. COR and Sal. (PM Ln 5 + CM Ln 3 + 4)	(7,743,275.56)	(7,652,956.22)	(7,545,586.54)	(7,448,822.38)	(7,334,592.20)	(7,244,861.50)	(7,157,121.23)	(7,063,972.48)	(6,987,331.74)	(6,894,897.16)	(6,811,772.02)	(6,729,688.90)	(6,688,749.55)	
6 Net Plant In Service (CM Ln 2 - CM Ln 5)	23,957,531.16	23,942,941.73	23,963,181.03	23,985,519.82	23,928,202.33	23,896,913.61	23,890,964.34	23,871,982.78	23,874,052.17	23,876,742.31	23,872,463.92	23,745,335.06	23,819,530.48	
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	790,297.91	794,002.50	739,559.87	757,308.88	764,639.90	736,878.66	919,771.47	1,006,088.75	1,214,761.34	1,222,777.06	1,194,684.48	1,179,349.54	1,086,542.95	
10 Net Investment (CM Ln 6 + CM Ln 8 + CM Ln 9)	24,747,829.07	24,736,944.23	24,702,740.90	24,742,828.70	24,692,842.23	24,633,792.27	24,810,735.81	24,878,051.53	25,088,813.51	25,099,519.37	25,067,148.40	24,924,684.60	24,906,073.43	
11 Average Net Investment (PM Ln 10 + CM Ln 10)/2		24,742,386.65	24,719,842.57	24,722,784.80	24,717,835.47	24,663,317.25	24,722,264.04	24,844,393.67	24,983,432.52	25,094,166.44	25,083,333.89	24,995,916.50	24,915,379.02	
12 Rate of Return / 12 (Note B)		0.005978	0.005978	0.005978	0.005978	0.005978	0.005978	0.005763	0.005763	0.005763	0.005763	0.005763	0.005763	
13 Return Requirement on Average Net Investment (CM Ln 11 * CM Ln 12)		147,909.99	147,775.22	147,792.81	147,765.22	147,437.31	147,789.69	143,178.24	143,979.52	144,617.68	144,555.25	144,051.47	143,587.33	
14 Property Tax		13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.61	13,920.60	
15 Total Depreciation, Prop Taxes & Return (CM Ln 3 + CM Ln 13 + CM Ln 14)		268,844.69	269,209.73	270,069.55	270,826.03	270,875.75	271,613.84	267,542.21	268,833.00	269,990.64	270,556.04	270,572.65	269,811.19	3,238,745.32

Notes:
 (A) Energy Select Property Additions Depreciated at 2.7% per year.
 (B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 5.978%; Jul - Dec 5.763%.

CT-5

GULF POWER COMPANY

Reconciliation and Explanation of
Differences Between Filing and FPSC Audit
Report for Months, January 2018 through December, 2018

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

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 by providing energy conservation advice and information that encourages the implementation of efficiency measures and behaviors resulting in energy and utility bill savings.

Program Accomplishments:

- Energy Audit – During 2018, Gulf performed 15,102 energy audits. These included 10,461 online audits, 785 in home audits, and 3,856 pre-construction audits.
- School-based Awareness and Education
 - Gulf provided professional development in energy-related science and math for 76 elementary, middle and high school teachers who reach an estimated 2,645 students daily. These teachers received continuing education credits, as well as hands-on energy, efficiency and renewable energy classroom materials and curriculum.
 - Gulf coordinated monthly activities with student energy teams at three schools, measuring energy use at the school and creating a plan to use energy wisely at school and home. Total student reach is 60 students directly.
 - Gulf continued to provide classroom demonstrations and hands-on energy-related activities in schools on a regular basis reaching nearly 100 students.
 - Gulf demonstrated energy efficiency and solar energy in “World of Energy” to approximately 2,500 eighth -grade students and their teachers from 20 schools during two-day state Skills USA competition.

Total direct reach was 5,345 students and 101 teachers.

CT-6
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Program Fiscal Expenditures: For 2018, Gulf projected \$1,817,550 of expenses compared to actual expenses of \$1,622,613, resulting in a variance of \$194,937 or 10.7% under the projection.

Program Progress Summary: Since the approval of this program, Gulf Power Company has performed 256,907 residential energy surveys.

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 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 electricity expenses.

Program Accomplishments: During 2018, 3,270 of Gulf's customers received the measures included in this program compared to a projection of 3,000 participants, a difference of 270 to the projection.

Program Fiscal Expenditures: For 2018, Gulf projected expenses for this program of \$831,322 compared to actual expenses of \$1,015,427, resulting in a variance of \$184,105 or 22.1% over the projection.

Program Progress Summary: A total of 20,775 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: Residential 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, such as HVAC maintenance and quality installation, high performance windows, reflective roofing and Energy Star window A/Cs. Additional incentives will be included, as appropriate, to overcome the split-incentive barrier which exists in a landlord/renter situation. Moreover, this program promotes the installation of measures included in the Community Energy Saver Program by the landlord of multi-family properties.

Program Accomplishments: During 2018, no participants enrolled in this program. While there are no participants recorded in this year, Gulf continues to work with customers in the rental property sector.

Program Fiscal Expenditures: During 2018, \$98,983 in expenses were projected, compared to actual expenses of \$60,441, resulting in a variance of \$38,542 or 38.9% 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
- Duct repair
- HVAC Quality Installation

Program Accomplishments: During 2018, compared to the projection for 2018, the following participation was achieved:

Measure	2018 Year End Projection	2018 Actual Participation
HVAC maintenance	2,300	1,038
Duct repair	500	209
HVAC Quality Installation	900	608

Program Fiscal Expenditures: – For 2018, Gulf projected \$1,146,328 in expenses compared to actual expenses of \$838,553 resulting in a variance of \$307,775 or 26.8% under the projection.

Program Progress Summary: Since its launch in 2011, the following participation has been achieved:

Measure	Program to Date Actual Participation
HVAC maintenance	38,831
Duct repair	22,050
HVAC Quality Installation	1,883

Program Description and Progress

Program Title: Residential Building Efficiency Program

Program Description: The Residential Building Efficiency Program is designed as an umbrella efficiency program for existing and new residential customers to encourage the installation of eligible equipment and materials as a means of reducing energy and demand. The goals of the program are to increase awareness and customer demand for energy saving measures; to increase availability and market penetration; and to contribute toward long-term energy savings and peak demand reductions.

- High Performance Windows
- Reflective Roof
- ENERGY STAR Window A/C

Program Accomplishments: During 2018, compared to the projection for 2018, the following participation was achieved:

Measure	2018 Year End Projection	2018 Actual Participation	Variance
High Performance Windows	300	232	(68)
Reflective Roof	210	186	(24)
ENERGY STAR Window A/C	20	25	5

Program Fiscal Expenditures: For 2018, Gulf projected \$459,506 in expenses compared to actual expenses of \$391,243, resulting in a variance of \$68,263 or 14.9% under the projection.

Program Progress Summary: Since its launch in 2011, the following participation has been achieved:

Measure	Program to Date Actual Participation
High Performance Windows	5,241
Reflective Roof	1,793
ENERGY STAR Window A/C	848

Program Description and Progress

Program Title: Energy *Select*

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 respond automatically to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy.

Program Accomplishments: During 2018, the Energy *Select* program experienced a net addition of 639 participants compared to a projection of 1,600 or 961 under the projection.

Program Fiscal Expenditures: During 2018, there were projected expenses of \$6,095,565 compared with actual expenses of \$5,991,535. This results in a deviation of \$104,030 or 1.7% under the projection.

Program Progress Summary: As of December 2018, there are 19,798 customer participating in the Energy *Select* program.

Program Description and Progress

Program Title: Commercial/Industrial Audit

Program Description: This program is designed to provide professional advice to Gulf's 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. Customers may participate by requesting a basic Energy Analysis Audit (EAA) provided through either an on-site survey or an on-line survey. A more comprehensive analysis can be provided by conducting a Technical Assistance Audit (TAA).

Program Accomplishments: During 2018, the Company performed 306 commercial/industrial audits. The total projection for 2018 was 320 audits for a variance of 14 fewer participants than projected.

Program Fiscal Expenditures: For 2018, Gulf projected expenses of \$730,116 compared to actual expenses of \$674,144 for a deviation of \$55,972 or 7.7% under budget.

Program Progress Summary: Since this program was launched, 23,242 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 to make improvements to the system to bring it to 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 2018, 78 customers participated in this program compared to a projection of 251 participants, resulting in a variance of 173 fewer participants than projected.

Program Fiscal Expenditures: For 2018, the Company projected \$148,454 in program expenses compared to actual expenses of \$160,812, resulting in a variance of \$12,358 or 8.3% over the projection.

Program Progress Summary: Since its launch in 2011, 1,304 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 goals of the program are 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 commercial geothermal heat pumps, ceiling/roof insulation, and reflective roofs.

Program Accomplishments: During 2018, compared to the 2018 projection, the measures in this program have had the following participation:

Program	Annual Projections (2018)	Actual Participation (2018)	Variance
Commercial Geothermal Heat Pump (tons of installed HVAC)	71	0	(71)
Ceiling/Roof Insulation (square feet)	184,533	76,533	(108,000)
Commercial Reflective Roof (square feet)	650,300	234,300	(416,000)

Program Fiscal Expenditures: During 2018, the Company projected \$533,495 in expenses compared to actual expenses of \$417,431 for a variance of \$116,064 or 21.8% under the projection.

Program Progress Summary: Since its launch in 2011, customer participation is shown in the table below.

Program	Program to Date Participation
Commercial Geothermal Heat Pump (tons of installed HVAC)	578
Ceiling/Roof Insulation (square feet)	444,535
Commercial Reflective Roof (square feet)	3,541,856

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 2018, there were no participants in this program.

Program Fiscal Expenditures: During the reporting period, the Company projected expenses of \$81,342 compared to actual expenses of \$61,747, resulting in a variance of \$19,595, or 24.1% under the projection.

Program Progress Summary: Since its launch in 2011, 15 customers have participated in the Commercial/Industrial Custom Incentive program resulting in at the meter reductions of 7,070,333 kWh (energy), 741 winter kW (demand) and 1,151 summer kW (demand).

Program Description and Progress

Program Title: Critical Peak Option (CPO)

Program Description: This program offers customers on Gulf Power's Large Power Time of Use (LPT) rate schedule an option to receive credits for capacity that can be reduced during peak load conditions (critical peak events). The program provides a fixed, per KW credit for measured On-Peak Demand and a Critical Peak Demand Charge for any measured demand recorded during a called critical peak event.

Program Accomplishments: During 2018, there were 25 customers participating in this program.

Program Fiscal Expenditures: During the reporting period, the Company projected expenses of \$59,869 compared to actual expenses of \$60,405, resulting in a variance of \$536 or 0.9% over the projection.

Program Progress Summary: This program became a part of Gulf's DSM Plan effective July 1, 2017 pursuant to Gulf's Stipulation and Settlement Agreement approved by the Commission in Order No. PSC-17-0178-S-EI dated May 16, 2017.

Program Description and Progress

Program Title: Experimental Curtailable Load (CL) Rider (new 2018)

Program Description: The CL Rider provides qualifying customers capacity payments for load which can be curtailed during certain conditions. Customers who qualify for the program must commit to a minimum non-firm demand reduction of 4,000 kilowatts (kW). Customers enrolling in the program enter into a CL Service Agreement with Gulf Power for a ten-year period beyond the date of the next planned generating unit addition. The pilot program will be closed to additional customers when the total non-firm demand subject to CL Service Agreements reaches 50 megawatts.

Program Accomplishments: During 2018, there were 0 customers participating in this program.

Program Fiscal Expenditures: During the reporting period, the Company did not incur any expenses associated with the CL Rider.

Program Progress Summary: This program became a part of Gulf's DSM Plan effective May 2018 pursuant to Commission in Order No. PSC-2018-0159-PAA-EI dated March 21, 2018.

Program Description and Progress

Program Title: Residential Service Time of Use Pilot Program

Program Description: The Residential Service Time of Use (RSTOU) rate pilot provides residential customers the opportunity to use customer-owned equipment to respond automatically and take advantage of a variable pricing structure with a critical peak credit component. In order to control program expenses and facilitate monitoring and evaluation, the pilot was initially offered to a group of approximately 400 residential customers who meet the program standards. In order to further encourage customers to utilize a qualifying Wi-Fi enabled thermostat, the RSTOU pilot offers customers a per event credit for allowing their thermostat to automatically adjust customers' HVAC equipment settings during a critical event period. This option puts the customer in complete control of their energy purchase without utility-owned equipment. The objective of this pilot was to measure customer response to a variable price rate with customer-owned equipment. Customers have an opportunity for additional savings by shifting energy purchases to the lower priced periods, while providing peak demand reduction during the high and critical periods.

The company submitted a final report on the results of this pilot program in August 2018.

Program Accomplishments: During 2018, there were 313 customers participating in this program.

Program Fiscal Expenditures: During 2018, the Company projected expenses of \$52,564 compared to actual expenses of \$44,930, resulting in a variance of \$7,634 or 14.5% under the projection.

Program Progress Summary: Since its launch in February 2016, 330 customers have participated in this program.

Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore 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:

Tesla Powerwall Demand Response (DR)

Tesla Powerwall Demand Photovoltaic (PV)

These projects evaluated the impacts of integrating battery storage in Residential homes both for Demand Response (DR) and photovoltaic (PV) impacts. Final reports for these two projects were submitted in December 2018.

Domestic Hot Water Analysis

This project addressed an underserved area of the heat pump water heating market: small commercial buildings. Specific focus was paid to the food service industry due to their potential for large domestic hot water usage. These building types are too small and cannot handle the capital intensity of large, engineered heat pump water heating systems; and it was unknown if their usage patterns could be supported by an integrated, residential-sized heat pump water heater. Thus, this project's objectives were as follows:

- Identify customers for participation in this study: Fast food, sandwich shops, cafeteria-style eateries, convenience stores, small laundries, and salons
- Collect number of and type of hot water end uses at each site.
- Install field monitoring on 10 small commercial building types.
- Collect up to six months of hot water usage data at each site.
- Analyze the collected data to develop usage patterns for each site.
- Produce a final report including recommendations to manufacturers on optimal approaches to the small commercial heat pump water heater market.

Collected data was used to produce daily water consumption load shapes for each site type. The data was analyzed and reviewed to determine the proper sizing of heat pump water heaters that will support the average recognized usage patterns. Based on the data, Gulf concluded that a residential-sized heat pump water will accommodate the hot water needs in the small commercial food service industry. Gulf Power shared this data with manufacturers in order to demonstrate the viability of, and need for, the development of a commercial grade heat pump water heater that fits within a residential-sized water heater footprint.

Smart Thermostat/Meter Data Analysis

This project evaluated the potential to identify energy efficiency opportunities in the home through the analysis of meter and smart thermostat data. A combination of anonymized meter data and smart thermostat data from customers participating in the RSTOU rate pilot was analyzed to identify trends and anomalies that might represent potential energy efficiency opportunities in the home. These opportunities might result from detection of inefficient HVAC equipment or potential thermal envelope issues.

The study did identify potentially inefficient HVAC systems, potential peak season equipment failures, and insulation issues in the customer sample through the data analysis. Limitations in the granularity of meter data limited the effectiveness of whole home load disaggregation.

Program Fiscal Expenditures: Program expenses were forecasted at \$66,166 for the period January through December 2018 compared to actual expenses of \$74,127 for a deviation of \$7,961 or 12.0% over the projection. Project expenses were as follows: Tesla Powerwall Demand Response, \$25,033; Tesla Powerwall Demand Photovoltaic, \$25,690; Domestic Hot Water Analysis, \$15,404 and Smart Thermostat/Meter Data Analysis, \$8,000.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Energy Conservation Cost)
Recovery Clause)

Docket No.: 20190002-EG

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by electronic mail this 1st day of May, 2019 to the following:

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