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May 4, 2020

VIA: ELECTRONIC FILING

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

Re: Energy Conservation Cost Recovery Clause
FPSC Docket No. 20200002-EG

Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Tampa Electric Company are the Testimony of Mark R. Roche, Exhibit MRR-1, entitled Schedules Supporting Conservation Cost Recovery Factor, Actual for the period January 2019 – December 2019, and Exhibit MRR-2 entitled Final Tax Savings Credit.

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/bmp
Attachment

cc: All Parties of Record (w/attachment)



**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 20200002-EG

IN RE: ENERGY CONSERVATION COST RECOVERY CLAUSE

TESTIMONY AND EXHIBIT

OF

MARK R. ROCHE

FILED: May 4, 2020

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **MARK R. ROCHE**

5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Mark R. Roche. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "the company") as Manager, Regulatory Rates in the
12 Regulatory Affairs Department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I graduated from Thomas Edison State College in 1994 with
18 a Bachelor of Science degree in Nuclear Engineering
19 Technology and from Colorado State University in 2009
20 with a Master's degree in Business Administration. My
21 work experience includes twelve years with the US Navy in
22 nuclear operations as well as twenty-two years of
23 electric utility experience. My utility work has
24 included various positions in Marketing and Sales,
25 Customer Service, Distributed Resources, Load Management,

1 Power Quality, Distribution Control Center Operations,
2 Meter Department, Meter Field Operations, Service
3 Delivery, Revenue Assurance, Commercial and Industrial
4 Energy Management Services, and Demand Side Management
5 ("DSM") Planning and Forecasting. In my current
6 position, I am responsible for Tampa Electric's Energy
7 Conservation Cost Recovery ("ECCR") Clause and Storm
8 Protection Plan Cost Recovery Clause ("SPPCRC").

9
10 **Q.** What is the purpose of your testimony in this proceeding?
11

12 **A.** The purpose of my testimony is to present and support for
13 Commission review and approval the company's actual DSM
14 programs related true-up costs incurred during the
15 January through December 2019 period. My testimony also
16 includes the actual amounts refunded to customers as part
17 of the company's January 2020 "Final Tax Savings Credit"
18 that was to provide a projected refund of \$11,500,000, as
19 a one-time credit, that was agreed upon in the Commission
20 approved Settlement Agreement in Docket No. 20170271-EI
21 approved by Order No. PSC-2019-0234-AS-EI, issued on June
22 14, 2019. In the Settlement Agreement, this bill credit
23 was based on the difference between the annual tax
24 savings amount established in Docket No. 20180045-EI, In
25 re: Consideration of the tax impacts associated with Tax

1 Cuts and Jobs Act of 2017 for Tampa Electric Company, and
2 the reduced recoverable amount that was incurred from
3 restoration costs for five tropical storms. In addition,
4 my testimony includes the actual amount refunded in
5 December 2019 to customers as part of the ECCR refund
6 mechanism recognizing the impacts of Tax Reform (i.e.,
7 the impact of the September 12, 2019 temporary State of
8 Florida Corporate Income Tax Rate Reduction) on base
9 revenue as heard in Docket No. 20190203-EI and approved
10 by the Commission in Order No. PSC-2019-0524-PAA-EI on
11 December 17, 2019.

12
13 **Q.** Did you prepare any exhibits in support of your
14 testimony?

15
16 **A.** Yes. I have two Exhibits that were prepared under my
17 direction and Supervision. Exhibit No. MRR-1, entitled
18 "Tampa Electric Company, Schedules Supporting
19 Conservation Cost Recovery Factor, Actual, January 2019-
20 December 2019" was prepared under my direction and
21 supervision. This Exhibit includes Schedules CT-1
22 through CT-6 which support the company's actual and
23 prudent DSM program related true-up costs incurred during
24 the January through December 2019 period. Exhibit No.
25 MRR-2, entitled "Final Tax Savings Credit" which details

1 the actual amount refunded to customers in January 2020
2 through April 1, 2020 and the current ending balance
3 projected to be recognized within the ECCR clause in June
4 2020.

5
6 **Q.** What were Tampa Electric's actual January through
7 December 2019 conservation costs?

8
9 **A.** For the period, January through December 2019, Tampa
10 Electric incurred actual net conservation costs of
11 \$43,988,528.

12
13 **Q.** What is the final end of period true-up amount for the
14 conservation clause for January through December 2019?

15
16 **A.** The final conservation clause end of period true-up for
17 January through December 2019 is an over-recovery,
18 including interest, of \$15,911,022. This calculation is
19 detailed on Schedule CT-1, page 1 of 1.

20
21 **Q.** Please summarize how Tampa Electric's actual program
22 costs for January through December 2019 period compare to
23 the actual/estimated costs presented in Docket No.
24 20190002-EG?

25

1 **A.** For the period, January through December 2019, Tampa
2 Electric had a variance of \$3,061,485 or 6.51 percent
3 less than the estimated amount. The estimated total
4 program costs were projected to be \$47,050,013 which was
5 the amount approved in Order No. PSC 2019-0504-FOF-EG,
6 issued November 25, 2019 as compared to the incurred
7 actual net conservation costs of \$43,988,528.

8
9 **Q.** Please summarize the reasons why the actual expenses were
10 less than projected expenses by \$3,061,485?

11
12 **A.** The variance was a result of the following actual
13 expenses being less than estimated in the following
14 residential programs: Walk-Through Energy Audits;
15 Computer Assisted Audits; Electronically Commutated
16 Motors; Energy Education, Awareness and Agency Outreach;
17 ENERGY STAR for New Homes; Neighborhood Weatherization;
18 and Wall Insulation. Additionally, actual expenses were
19 less than estimated in the following
20 commercial/industrial programs: Energy Audits;
21 Comprehensive Energy Audits; Ceiling Insulation; Chiller;
22 Cogeneration; Conservation Value; Cool Roof; Demand
23 Response; Duct Repair; Electronically Commutated Motors;
24 Industrial Load Management; LED Street and Outdoor
25 Lighting Conversion Program; Lighting Conditioned Space;

1 Lighting Non-Conditioned Space; Lighting Occupancy
2 Sensors; Commercial Load Management; Refrigeration Anti-
3 Condensate Control; Standby Generator; Thermal Energy
4 Storage; Conservation Research and Development; and
5 Renewable Energy Program. Each DSM program's detailed
6 variance and common variance contribution is shown on
7 Schedule CT-2, Page 3 of 4.

8
9 **Q.** Are all costs listed on Schedule CT-2 directly related to
10 the Commission's approved DSM programs?

11
12 **A.** Yes.

13
14 **Q.** When did Tampa Electric transition to the Commission
15 approved new 2015-2024 Ten-Year DSM Plan?

16
17 **A.** Tampa Electric transitioned to the Commission approved
18 new 2015-2024 Ten-Year DSM Plan on November 3, 2015 for
19 all DSM programs except for the Renewable Energy Systems
20 Initiative which was retired on December 31, 2015.

21
22 **Q.** Should Tampa Electric's cost incurred during the January
23 through December 2019 period for energy conservation be
24 approved by the Commission?

1 **A.** Yes, the costs incurred were prudent and directly related
2 to the Commission's approved DSM programs and should be
3 approved.

4

5 **Final Tax Savings Credit**

6 **Q.** What is the "Final Tax Savings Credit"?

7

8 **A.** The "Final Tax Savings Credit" is a refund of \$11,500,000
9 that was agreed upon in the Commission approved
10 Settlement Agreement in Docket No. 20170271-EI approved
11 by Order No. PSC-2019-0234-AS-EI, issued on June 14,
12 2019. In the Settlement Agreement, this bill credit was
13 based on the difference between the annual tax savings
14 amount established in Docket No. 20180045-EI, In re:
15 Consideration of the tax impacts associated with Tax Cuts
16 and Jobs Act of 2017 for Tampa Electric Company, and the
17 reduced recoverable amount that was incurred from
18 restoration costs for five tropical storms. Tampa
19 Electric agreed to refund to customers \$11,500,000 as a
20 one-time bill credit, to be reflected as a separate line
21 item on customer's bills for the month of January 2020.

22

23 **Q.** Was the credit recognized in January 2020?

24

25 **A.** Yes.

1 Q. Was the full amount, \$11,500,000 refunded as this Final
2 Tax Savings Credit?

3

4 A. No, the actual net amount that was refunded in January
5 was \$10,850,178.30, then through billing adjustments and
6 corrections an additional \$17,754.74 was refunded in
7 February and March and a Journal Entry of \$632,147.83 to
8 credit the ECCR Clause was made with these transactions
9 detailed in my Exhibit No. MRR-2.

10

11 Q. Why did the actual amount of the refund differ from
12 \$11,500,000?

13

14 A. Tampa Electric developed the proposed credit factors to
15 be used to refund the full amount based upon the energy
16 and demand forecast. The company expected that the
17 actual amount refunded to be different than the
18 \$11,500,000 as explained in the company's 2019 ECCR
19 projection, "Tampa Electric expects the actual amount
20 refunded will be different than the \$11,500,000 due to
21 the actual amount credited to each customer will be
22 directly dependent on the customer's actual energy or
23 demand usage for that billing period."

24

25 Q. What is the difference between the full amount and what

1 was actually refunded?

2

3 **A.** Currently, the difference as of April 1, 2020 is -\$80.87
4 that would be collected from the ECCR Clause is detailed
5 in my exhibit No. MRR-2.

6

7 **Q.** How will the company refund or collect the remaining
8 balance?

9

10 **A.** Tampa Electric will make a one-time true-up adjustment to
11 the ECCR Clause in June 2020 to recognize the final
12 difference amount. This one-time adjustment will be
13 detailed in my Actual/Estimated True-Up and Projection
14 Testimony that will be filed with the Commission on
15 August 7, 2020.

16

17 **Tax Reform - Impact of the September 12, 2019 Temporary State**
18 **of Florida Corporate Income Tax Rate Reduction**

19

20 **Q.** What is the impact of the September 12, 2019 Temporary
21 State of Florida Corporate Income Tax Rate Reduction?

22

23 **A.** The temporary State of Florida Corporate Income Tax Rate
24 Reduction was issued on September 12, 2019 and applies
25 retroactively to January 1, 2019. Tampa Electric reduced

1 base rates for the estimated difference in 2020 and
2 agreed to credit the ECCR clause with the estimated 2019
3 reduction of \$4,962,864, as reflected in Order No. PSC-
4 2019-0524-PAA-EI issued on December 17, 2019.

5

6 **Q.** What was the amount that would be returned to customers
7 in 2019?

8

9 **A.** The amount was \$4,962,864.

10

11 **Q.** Was the full amount returned to customers in 2019?

12

13 **A.** Yes, the full amount of \$4,962,864 was credited back to
14 customers through the ECCR in December 2019. The full
15 amount is made up of \$4,959,442 of Tax Reform Refund and
16 \$3,422 Tax Reform Refund Interest. The detail of this
17 credit is provided on Schedule CT-1, Page 1 of 1 for Tax
18 Reform Refund and Interest.

19

20 **Q.** Does that conclude your testimony?

21

22 **A.** Yes, it does.

23

24

25

TAMPA ELECTRIC COMPANY
SCHEDULES SUPPORTING CONSERVATION
COST RECOVERY FACTOR
ACTUAL
JANUARY 2019 - DECEMBER 2019

CONSERVATION COST RECOVERY

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SCHEDULE	TITLE	PAGE
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SCHEDULE CT-1
Page 1 of 1

TAMPA ELECTRIC COMPANY
Energy Conservation
Adjusted Net True-up
For Months January 2019 through December 2019

End of Period True-up		
Principal	\$10,891,630	
Interest	\$56,528	
Tax Reform Refund	\$4,959,442	
Tax Reform Refund Interest	\$3,422	
Total		\$15,911,022
Less: Projected True-up		
(Last Projected Conservation Hearing)		
Principal	\$7,664,926	
Interest	\$57,065	
Total		\$7,721,991
Adjusted Net True-up		\$8,189,031

TAMPA ELECTRIC COMPANY
 Analysis of Energy Conservation Program Costs
 Actual vs. Projected
 For Months January 2019 through December 2019

Description	Actual	Projected	Difference
1 Capital Investment	\$1,134,066	\$1,143,091	(\$9,025)
2 Payroll	\$3,289,314	\$3,765,103	(\$475,789)
3 Materials and Supplies	\$287,307	\$453,050	(\$165,743)
4 Outside Services	\$2,027,087	\$1,647,470	\$379,617
5 Advertising	\$1,072,852	\$772,647	\$300,205
6 Incentives	\$31,519,743	\$33,520,526	(\$2,000,783)
7 Vehicles	\$137,769	\$142,600	(\$4,831)
8 Other	\$4,970,581	\$6,221,112	(\$1,250,531)
9 Subtotal	\$44,438,719	\$47,665,599	(\$3,226,880)
Less: LED Street and Outdoor			
10 Conversion Program	(\$116,674)	(\$141,148)	\$24,474
11 Less: Renewable Revenues	(\$149,440)	(\$152,808)	\$3,368
12 Total	\$44,172,605	\$47,371,643	(\$3,199,038)
13 Less: Renewable Program	(\$184,077)	(\$321,630)	\$137,553
14 Total Program Costs	\$43,988,528	\$47,050,013	(\$3,061,485)
15 Beginning of Period True-up Overrecovery	\$2,738,782	\$2,738,782	\$0
16 Amounts included in Base Rates	\$0	\$0	\$0
17 Conservation Adjustment Revenues	(\$57,618,940)	(\$57,453,721)	(\$165,219)
18 True-up Before Interest	\$10,891,630	\$7,664,926	\$3,226,704
19 Tax Reform Refund	\$4,959,442	\$0	\$4,959,442
20 Tax Reform Refund Interest	\$3,422	\$0	\$3,422
21 Interest Provision	\$56,528	\$57,065	(\$537)
22 End of Period True-up	\$15,911,022	\$7,721,991	\$8,189,031

TAMPA ELECTRIC COMPANY
Actual Conservation Program Costs per Program
For Months January 2019 through December 2019

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
12000359 Residential Walk-Through Energy Audit	0	943,858	11,850	252	459,628	0	66,474	20,104	0	1,501,966
12000353-12000355 Residential Customer Assisted Audit	0	4,120	0	398,000	40,333	0	48	64	0	442,565
12000357, 12000369 Residential Computer Assisted Audit	0	311	269	0	0	0	0	289	0	869
12000381 Residential Ceiling Insulation	0	51,119	127	0	0	140,695	565	1,939	0	194,445
12000391 Residential Duct Repair	0	35,572	115	0	0	177,870	708	925	0	215,191
12000419 Residential Electronically Commutated Motors	0	0	0	0	0	0	0	0	0	0
12000375 Energy Education, Awareness and Agency Outr	8,451	24,276	662	38,803	0	0	260	9,454	0	81,906
12004152 Energy Star Multi-Family	0	122	0	0	0	85,800	67	2,009	0	87,997
12000431 Energy Star for New Homes	0	26,933	0	0	0	721,650	225	5,117	0	753,925
12000349 Residential Heating and Cooling	0	82,471	0	0	0	491,130	215	3,151	0	576,968
12000425 Neighborhood Weatherization	0	320,680	192,267	371,367	10,000	1,081,973	5,209	5,622	0	1,987,118
12000433 Energy Planner	1,125,614	781,244	30,304	515,668	423,782	0	45,002	112,416	0	3,034,030
12000365 Residential Wall Insulation	0	115	0	0	0	76	34	0	0	225
12000367 Residential Window Replacement	0	79,021	0	0	0	718,379	460	2,311	0	800,172
12000421 Residential HVAC Re-Commissioning	0	0	0	0	0	0	0	0	0	0
12000373 Residential Window Film	0	0	0	0	0	0	0	0	0	0
12000351 Prime Time	0	6,921	0	15,540	0	0	0	270	0	22,731
12000363 Commercial/Industrial Audit (Free)	0	292,229	5,134	(421)	38,360	0	2,887	12,856	0	351,045
12000361 Comprehensive Commercial/Industrial Audit (Pa	0	389	0	0	750	0	11	0	0	1,149
12000397 Commercial Ceiling Insulation	0	116	0	0	0	1,943	0	0	0	2,059
12000411 Commercial Chiller	0	60	0	0	0	28,455	0	0	0	28,515
12000371 Cogeneration	0	32,563	0	0	0	0	0	0	0	32,563
12000389 Conservation Value	0	0	0	0	0	0	0	0	0	0
12000443 Cool Roof	0	24,604	0	0	0	108,426	55	0	0	133,085
12000429 Commercial Cooling	0	143	0	0	0	1,932	0	205	0	2,281
12000409 Demand Response	0	7,082	0	0	0	3,890,905	267	3,715	0	3,901,968
12000377 Commercial Duct Repair	0	0	0	0	0	0	0	0	0	0
12000441 Commercial ECM	0	0	0	0	0	0	0	0	0	0
12000379 Industrial Load Management (GSLM 2&3)	0	78,839	24,910	792	0	18,175,509	13,736	13,896	0	18,307,682
12004386 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	4,632,421	(116,674)	4,515,747
12000385 Lighting Conditioned Space	0	69,382	0	0	0	2,309,750	1,061	3,208	0	2,383,402
12003201 Lighting Non-Conditioned Space	0	47,222	0	0	0	120,742	219	508	0	168,691
12000413 Lighting Occupancy Sensors	0	176	0	0	0	8,020	0	0	0	8,196
12000383 CLM (GSLM 1)	0	438	0	0	0	6,615	0	0	0	7,053
12000415 Refrigeration Anti-Condensate Control	0	0	0	0	0	0	0	0	0	0
12000387 Standby Generator	0	34,238	2,824	168,606	0	3,449,871	117	25,098	0	3,680,754
12003202 Thermal Energy Storage	0	121	0	157,700	0	0	0	100	0	157,921
12000399 Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0
12000417 Commercial Water Heating	0	0	0	0	0	0	0	0	0	0
12000427 Conservation Research and Development	0	3,384	18,905	2,923	0	0	132	69	0	25,413
12000393 Renewable Energy Program	0	10,619	0	322,756	0	0	0	142	(149,440)	184,077
12000403-12000407, 12000423 Renewable Enery Systems Initiative	0	0	0	0	0	0	0	0	0	0
12000445 Commercial ERV	0	0	0	0	0	0	0	0	0	0
12000437 Commercial Exit Signs	0	0	0	0	0	0	0	0	0	0
12000439 Commercial HVAC Re-commissioning	0	0	0	0	0	0	0	0	0	0
12000401 Commercial Motors	0	0	0	0	0	0	0	0	0	0
12000435 Commercial Roof Insulation	0	0	0	0	0	0	0	0	0	0
12000395 Commercial Window Film	0	0	0	0	0	0	0	0	0	0
12000347 Common Expenses	0	330,946	140	35,101	100,000	0	17	114,691	0	580,895
Total All Programs	1,134,066	3,289,314	287,307	2,027,087	1,072,852	31,519,743	137,769	4,970,581	(266,114)	44,172,605
Less Renewable Energy Program	0	10,619	0	322,756	0	0	0	142	(149,440)	184,077
Total Less Renewable Energy Program	1,134,066	3,278,694	287,307	1,704,331	1,072,852	31,519,743	137,769	4,970,439	(116,674)	43,988,528

TAMPA ELECTRIC COMPANY
Conservation Program Costs per Program
Variance - Actual vs. Projected
For Months January 2019 through December 2019

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
12000359 Residential Walk-Through Energy Audit	0	(181,157)	2,452	252	62,063	0	(2,697)	(7,505)	0	(126,592)
12000353-12000355 Residential Customer Assisted Audit	0	(2,379)	0	398,000	20,000	0	48	(398,085)	0	17,584
12000357, 12000369 Residential Computer Assisted Audit	0	(493)	0	0	0	0	0	(61)	15	(539)
12000381 Residential Ceiling Insulation	0	(2,710)	93	0	0	5,918	146	945	0	4,392
12000391 Residential Duct Repair	0	(3,172)	81	0	0	18,315	(400)	85	0	14,910
12000419 Residential Electronically Commutated Motors	0	0	0	(105)	0	(115)	0	0	0	(220)
12000375 Energy Education, Awareness and Agency Outreac	(2,356)	(48,435)	(1,554)	24,073	0	0	(940)	(226)	0	(29,438)
12004152 Energy Star Multi Family	0	(556)	0	0	0	4,550	67	999	0	5,059
12000431 Energy Star for New Homes	0	(2,657)	0	0	0	(97,750)	16	(970)	0	(101,361)
12000349 Residential Heating and Cooling	0	2,586	0	0	0	32,130	(22)	622	0	35,317
12000425 Neighborhood Weatherization	0	(107,241)	(64,375)	9,827	10,000	(899,078)	1,193	2,283	0	(1,047,391)
12000433 Energy Planner	(6,670)	(57,784)	1,028	36,675	116,793	0	(16)	(25,043)	0	64,983
12000365 Residential Wall Insulation	0	5	0	0	0	(281)	34	0	0	(242)
12000367 Residential Window Replacement	0	4,411	0	0	0	11,116	(13)	1,478	0	16,993
12000351 Prime Time	0	1,897	0	3,736	0	0	0	(180)	0	5,453
12000363 Commercial/Industrial Audit (Free)	0	(29,177)	(934)	0	(8,651)	0	(370)	938	0	(38,193)
12000361 Comprehensive Commercial/Industrial Audit (Paid)	0	(97)	0	(500)	0	0	(69)	0	75	(592)
12000397 Commercial Ceiling Insulation	0	(606)	0	0	0	(2,261)	(100)	0	0	(2,967)
12000411 Commercial Chiller	0	(633)	0	0	0	(10,500)	(75)	0	0	(11,208)
12000371 Cogeneration	0	(10,261)	0	0	0	0	(150)	0	0	(10,411)
12000389 Conservation Value	0	(1,232)	0	0	0	0	(25)	0	0	(1,257)
12000443 Cool Roof	0	(13,388)	0	0	0	(20,925)	(278)	0	0	(34,591)
12000429 Commercial Cooling	0	(512)	0	0	0	1,207	(75)	205	0	826
12000409 Demand Response	0	(12,156)	0	0	0	0	(349)	691	0	(11,814)
12000377 Commercial Duct Repair	0	(280)	0	0	0	(450)	0	0	0	(730)
12000441 Commercial ECM	0	(881)	0	0	0	(2,520)	(20)	0	0	(3,421)
12000379 Industrial Load Management (GSLM 2&3)	0	63,724	0	0	0	(481,204)	(450)	898	0	(417,032)
12004386 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	(834,433)	24,474	(809,959)
12000385 Lighting Conditioned Space	0	(12,254)	0	0	0	(38,416)	213	1,512	0	(48,944)
12003201 Lighting Non-Conditioned Space	0	(22,128)	0	0	0	(184,381)	(142)	(746)	0	(207,397)
12000413 Lighting Occupancy Sensors	0	(892)	0	0	0	(2,580)	0	0	0	(3,472)
12000383 CILM (GSLM 1)	0	(4,701)	0	(41,380)	0	0	0	(1,380)	0	(47,461)
12000415 Refrigeration Anti-Condensate Control	0	(211)	0	0	0	(1,500)	(25)	0	0	(1,736)
12000387 Standby Generator	0	(10,816)	(2,988)	21,183	0	(82,060)	(300)	(518)	0	(75,499)
12003202 Thermal Energy Storage	0	(1,793)	0	156,516	0	(250,000)	(100)	1	0	(95,376)
12000399 Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0
12000417 Commercial Water Heating	0	0	0	0	0	0	0	0	0	0
12000427 Conservation Research and Development	0	(11,919)	(99,095)	(41,277)	0	0	100	69	0	(152,122)
12000393 Renewable Energy Program	0	(5,189)	(500)	(135,000)	0	0	(50)	(182)	3,368	(137,553)
12000347 Common Expenses	0	(2,702)	49	(52,383)	100,000	0	17	7,981	0	52,962
Total All Programs	(9,025)	(475,789)	(165,743)	379,617	300,205	(2,000,783)	(4,831)	(1,250,621)	27,932	(3,199,038)
Less Renewable Energy Program	0	(5,189)	(500)	(135,000)	0	0	(50)	(182)	3,368	(137,553)
Total Less Renewable Energy Program	(9,025)	(470,601)	(165,243)	514,617	300,205	(2,000,783)	(4,781)	(1,250,439)	24,564	(3,061,485)

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TAMPA ELECTRIC COMPANY
 Description for Accounts
 For Months January 2019 through December 2019

Internal Order	Program Name
12000359	Residential Walk-Through Energy Audit
12000355	Residential Customer Assisted Audit
12000357	Residential Computer Assisted Audit
12000369	Residential Computer Assisted Audit
12000363	Commercial/Industrial Audit (Free)
12000361	Comprehensive Commercial/Industrial Audit (Paid)
12000381	Residential Ceiling Insulation
12000391	Residential Duct Repair
12000419	Residential Electronically Commutated Motors
12000375	Energy Education, Awareness and Agency Outreach
12000431	Energy Star for New Homes
12000349	Residential Heating and Cooling
12000425	Neighborhood Weatherization
12000433	Energy Planner
12000365	Residential Wall Insulation
12000367	Residential Window Replacement
12000421	Residential HVAC Re-Commissioning
12000373	Residential Window Film
12000351	Prime Time
12000397	Commercial Ceiling Insulation
12000411	Commercial Chiller
12000371	Cogeneration
12000389	Conservation Value
12000443	Cool Roof
12000429	Commercial Cooling
12000409	Demand Response
12000377	Commercial Duct Repair
12000441	Commercial ECM
12000379	Industrial Load Management (GSLM 2&3)
12004386	LED Street and Outdoor Conversion Program
12000385	Lighting Conditioned Space
12003201	Lighting Non-Conditioned Space
12000413	Lighting Occupancy Sensors
12000383	CILM (GSLM 1)
12000415	Refrigeration Anti-Condensate Control
12000387	Standby Generator
12003202	Thermal Energy Storage
12000399	Commercial Wall Insulation
12000417	Commercial Water Heating
12000427	Conservation Research and Development (R&D)
12000393	Renewable Energy Program
12000405	Renewable Energy Systems Initiative
12000405	Renewable Energy Systems Initiative
12000403	Renewable Energy Systems Initiative
12000407	Renewable Energy Systems Initiative
12000423	Renewable Energy Systems Initiative
12000445	Commercial ERV
12000437	Commercial Exit Signs
12000439	Commercial HVAC Re-Commissioning
12000401	Commercial Motors
12000435	Commercial Roof Insulation
12000395	Commercial Window Film
12000347	Common Expenses

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Expenses by Program by Month
For Months January 2019 through December 2019

Program Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
12000359 Residential Walk-Through Energy Audit	64,876	107,209	92,224	88,238	109,329	104,509	142,637	154,095	178,994	89,034	123,412	247,410	1,501,966
12000353-12000355 Residential Customer Assisted Audit	555	453	213	610	20,140	1,412	398,181	266	20,213	53	255	213	442,565
12000357, 12000369 Residential Computer Assisted Audit	0	0	0	269	0	0	0	0	0	0	289	311	869
12000381 Residential Ceiling Insulation	21,364	13,181	15,219	14,200	13,349	14,652	22,127	24,196	20,492	16,282	11,646	7,736	194,445
12000391 Residential Duct Repair	12,540	16,166	28,671	41,613	6,348	20,394	30,134	17,709	9,443	14,069	10,952	7,153	215,191
12000419 Residential Electronically Commutated Motors	0	0	0	0	0	0	0	0	0	0	0	0	0
12000375 Energy Education, Awareness and Agency Outreach	4,626	4,418	3,178	1,569	2,841	11,322	5,220	5,537	6,660	13,129	8,782	14,623	81,906
12004152 Energy Star Multi-Family	0	0	0	0	0	1,010	85,852	0	986	454	0	(305)	87,997
12000431 Energy Star for New Homes	126,202	122,034	77,134	50,071	41,450	37,037	56,290	53,213	68,376	51,943	41,063	29,113	753,925
12000349 Residential Heating and Cooling	34,831	37,732	42,182	49,753	49,648	57,451	77,149	66,839	48,539	50,270	37,588	24,986	576,968
12000425 Neighborhood Weatherization	265,741	210,797	130,726	234,846	323,337	164,606	9,774	48,514	109,120	204,384	148,338	136,935	1,987,118
12000433 Energy Planner	157,409	359,462	207,187	221,303	241,951	211,528	272,399	243,498	322,864	200,612	244,654	351,163	3,034,030
12000365 Residential Wall Insulation	0	0	0	0	119	0	0	0	0	83	23	0	225
12000367 Residential Window Replacement	81,504	69,210	60,476	66,627	62,728	71,456	74,168	67,568	62,046	76,356	58,063	49,971	800,172
12000351 Prime Time	252	4,765	537	898	3,825	997	3,440	641	800	3,564	564	2,449	22,731
12000363 Commercial/Industrial Audit (Free)	32,003	23,554	18,317	28,200	22,137	28,410	26,913	43,938	32,481	33,311	34,606	27,174	351,045
12000361 Comprehensive Commercial/Industrial Audit (Paid)	0	0	0	750	0	0	173	166	0	0	0	60	1,149
12000397 Commercial Ceiling Insulation	0	0	0	1,230	364	0	170	295	0	0	0	0	2,059
12000411 Commercial Chiller	3,112	0	18,335	60	0	7,008	0	0	0	0	0	0	28,515
12000371 Cogeneration	5,231	4,248	2,893	3,710	2,198	1,984	2,012	2,413	2,084	2,166	1,981	1,642	32,563
12000389 Conservation Value	0	0	0	0	0	0	0	0	0	0	0	0	0
12000443 Cool Roof	18,390	2,002	2,605	4,543	1,954	32,148	1,665	20,746	3,152	32,771	6,985	6,123	133,085
12000429 Commercial Cooling	0	116	0	0	0	0	205	0	0	138	0	1,822	2,281
12000409 Demand Response	331,724	(91)	330,755	330,652	330,601	591,633	718	661,134	331,581	330,522	7,243	655,496	3,901,968
12000377 Commercial Duct Repair	0	0	0	0	0	0	0	0	0	0	0	0	0
12000441 Commercial ECM	0	0	0	0	0	0	0	0	0	0	0	0	0
12000379 Industrial Load Management (GSLM 2&3)	1,165,492	1,517,377	1,506,055	1,595,250	1,666,947	1,664,648	1,248,670	1,746,215	1,632,597	1,629,104	1,539,445	1,395,883	18,307,682
12004386 LED Street and Outdoor Conversion Program	1,065,908	505,654	50,168	393,506	22,035	395,333	420,845	339,833	55,664	399,044	428,292	439,465	4,515,747
12000385 Lighting Conditioned Space	13,954	13,727	10,450	239,812	1,212,311	96,825	85,213	175,816	26,170	412,053	47,637	49,433	2,383,402
12003201 Lighting Non-Conditioned Space	6,252	5,173	8,983	15,880	7,731	13,539	7,921	21,136	3,970	29,382	10,720	38,002	168,691
12000413 Lighting Occupancy Sensors	0	0	0	6,490	0	0	0	1,646	0	0	0	60	8,196
12000383 CILM (GSLM 1)	0	0	0	1,074	1,157	945	977	945	945	945	203	(138)	7,053
12000415 Refrigeration Anti-Condensate Control	0	0	0	0	0	0	0	0	0	0	0	0	0
12000387 Standby Generator	340,426	296,858	300,100	291,076	334,576	306,399	304,726	311,101	304,532	292,790	318,507	279,663	3,680,754
12003202 Thermal Energy Storage	0	0	0	0	0	0	0	0	0	0	121	157,800	157,921
12000399 Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0	0	0	0
12000417 Commercial Water Heating	0	0	0	0	0	0	0	0	0	0	0	0	0
12000427 Conservation Research and Development	0	0	0	0	106	576	662	535	469	19,811	3,020	236	25,414
12000393 Renewable Energy Program	307,984	(10,009)	(9,321)	(10,447)	(21,647)	(6,590)	(11,232)	(10,949)	(11,293)	(10,595)	(10,849)	(10,972)	184,077
12000403-12000407, 12000423 Renewable Energy Systems Initiative	0	0	0	0	0	0	0	0	0	0	0	0	0
12000445 Commercial ERV	0	0	0	0	0	0	0	0	0	0	0	0	0
12000437 Commercial Exit Signs	0	0	0	0	0	0	0	0	0	0	0	0	0
12000439 Commercial HVAC Re-commissioning	0	0	0	0	0	0	0	0	0	0	0	0	0
12000401 Commercial Motors	0	0	0	0	0	0	0	0	0	0	0	0	0
12000435 Commercial Roof Insulation	0	0	0	0	0	0	0	0	0	0	0	0	0
12000395 Commercial Window Film	0	0	0	0	0	0	0	32	0	0	0	(32)	0
12000347 Common Expenses	49,953	63,019	34,316	41,920	40,698	39,692	39,097	58,378	32,952	37,693	47,786	95,393	580,895
Total	4,110,329	3,367,054	2,931,402	3,713,706	4,496,232	3,868,924	3,306,109	4,055,454	3,263,835	3,929,368	3,121,325	4,008,868	44,172,606
Less: Renewable Energy Program	307,984	(10,009)	(9,321)	(10,447)	(21,647)	(6,590)	(11,232)	(10,949)	(11,293)	(10,595)	(10,849)	(10,972)	184,077
Recoverable Conservation Expenses	3,802,345	3,377,063	2,940,723	3,724,153	4,517,879	3,875,514	3,317,341	4,066,403	3,275,128	3,939,963	3,132,174	4,019,840	43,988,529

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2019 through December 2019

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 *	4,120,358	4,142,753	4,053,814	4,119,350	4,885,416	5,494,215	5,609,097	5,396,265	5,734,300	5,251,565	4,773,987	4,037,820	57,618,940
3 Total Revenues	4,120,358	4,142,753	4,053,814	4,119,350	4,885,416	5,494,215	5,609,097	5,396,265	5,734,300	5,251,565	4,773,987	4,037,820	57,618,940
4 Prior Period True-up	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,937)</u>	<u>(466,934)</u>	<u>(5,603,241)</u>
5 Conservation Revenue Applicable to Period	3,653,421	3,675,816	3,586,877	3,652,413	4,418,479	5,027,278	5,142,160	4,929,328	5,267,363	4,784,628	4,307,050	3,570,886	52,015,699
6 Conservation Expenses	<u>3,802,345</u>	<u>3,377,063</u>	<u>2,940,723</u>	<u>3,724,153</u>	<u>4,517,879</u>	<u>3,875,514</u>	<u>3,317,342</u>	<u>4,066,404</u>	<u>3,275,128</u>	<u>3,939,963</u>	<u>3,132,174</u>	<u>4,019,840</u>	43,988,528
7 True-up This Period (Line 5 - Line 6)	(148,924)	298,753	646,154	(71,740)	(99,400)	1,151,764	1,824,818	862,924	1,992,235	844,665	1,174,876	(448,954)	8,027,171
8 State Tax Reform Refund													4,959,442
9 Interest Provision This Period	(5,185)	(4,107)	(2,260)	(730)	50	1,995	5,474	8,289	11,246	12,972	13,709	15,075	56,528
10 Interest Related to Tax Reform Refund													3,422
11 True-up & Interest Provision Beginning of Period	(\$2,738,782)	(2,425,954)	(1,664,371)	(553,540)	(159,073)	208,514	1,829,210	4,126,439	5,464,589	7,935,007	9,259,581	10,915,103	(2,738,782)
12 Prior Period True-up Collected (Refunded)	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,937</u>	<u>466,934</u>	<u>5,603,241</u>
13 End of Period Total Net True-up	<u>(\$2,425,954)</u>	<u>(\$1,664,371)</u>	<u>(\$553,540)</u>	<u>(\$159,073)</u>	<u>\$208,514</u>	<u>\$1,829,210</u>	<u>\$4,126,439</u>	<u>\$5,464,589</u>	<u>\$7,935,007</u>	<u>\$9,259,581</u>	<u>\$10,915,103</u>	<u>\$15,911,022</u>	<u>\$15,911,022</u>

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2019 through December 2019

Interest Provision	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Beginning True-up Amount	(\$2,738,782)	(\$2,425,954)	(\$1,664,371)	(\$553,540)	(\$159,073)	\$208,514	\$1,829,210	\$4,126,439	\$5,464,589	\$7,935,007	\$9,259,581	\$10,915,103	
2 Ending True-up Amount Before Interest	(2,420,769)	(1,660,264)	(551,280)	(158,343)	208,464	1,827,215	4,120,965	5,456,300	7,923,761	9,246,609	10,901,394	10,933,083	
3 Total Beginning & Ending True-up	<u>(5,159,551)</u>	<u>(4,086,218)</u>	<u>(2,215,651)</u>	<u>(711,883)</u>	<u>49,391</u>	<u>2,035,729</u>	<u>5,950,175</u>	<u>9,582,739</u>	<u>13,388,350</u>	<u>17,181,616</u>	<u>20,160,975</u>	<u>21,848,186</u>	
4 Average True-up Amount (50% of Line 3)	<u>(2,579,776)</u>	<u>(2,043,109)</u>	<u>(1,107,826)</u>	<u>(355,942)</u>	<u>24,696</u>	<u>1,017,865</u>	<u>2,975,088</u>	<u>4,791,370</u>	<u>6,694,175</u>	<u>8,590,808</u>	<u>10,080,488</u>	<u>10,924,093</u>	
5 Interest Rate - First Day of Month	2.420000	2.410000	2.410000	2.480000	2.430000	2.390000	2.320000	2.100000	2.050000	1.970000	1.660000	1.600000	
6 Interest Rate - First Day of Next Month	2.410000	2.410000	2.480000	2.430000	2.390000	2.320000	2.100000	2.050000	1.970000	1.660000	1.600000	1.710000	
7 Total (Line 5 + Line 6)	4.830000	4.820000	4.890000	4.910000	4.820000	4.710000	4.420000	4.150000	4.020000	3.630000	3.260000	3.310000	
8 Average Interest Rate (50% of Line 7)	2.415000	2.410000	2.445000	2.455000	2.410000	2.355000	2.210000	2.075000	2.010000	1.815000	1.630000	1.655000	
9 Monthly Average Interest Rate (Line 8/12)	0.002010	0.002010	0.002040	0.002050	0.002010	0.001960	0.001840	0.001730	0.001680	0.001510	0.001360	0.001380	
10 Interest Provision (Line 4 x Line 9)	(\$5,185)	(\$4,107)	(\$2,260)	(\$730)	\$50	\$1,995	\$5,474	\$8,289	\$11,246	\$12,972	\$13,709	\$15,075	\$56,528
11 State Tax Reform Refund													4,959,442
12 Average True-up related to Tax Reform Refund (50% of line 11)													2,479,721
13 Interest on Tax Reform Refund (Line 9 x Line 12)													\$3,422

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2019 through December 2019

PRICE RESPONSIVE LOAD MANAGEMENT

Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Investment		\$107,898	\$60,248	\$52,368	\$64,259	\$29,362	19,801.62	120,121.60	46,401.33	69,186.30	138,077.96	63,622.68	126,406.96	\$897,754
2 Retirements		\$159,812	\$169,050	\$135,859	\$148,364	\$142,669	\$146,144	\$165,277	\$181,969	\$223,428	\$183,174	\$183,702	\$119,667	\$1,959,114
3 Depreciation Base		5,394,482	5,285,680	5,202,189	5,118,085	5,004,778	4,878,436	4,833,281	4,697,713	4,543,471	4,498,375	4,378,295	4,385,035	
4 Depreciation Expense		90,341	89,001	87,399	86,002	84,357	82,359	80,931	79,425	77,010	75,349	73,972	73,028	979,174
5 Cumulative Investment	5,446,396.03	\$5,394,482	\$5,285,680	\$5,202,189	\$5,118,085	\$5,004,778	\$4,878,436	\$4,833,281	\$4,697,713	\$4,543,471	\$4,498,375	\$4,378,295	\$4,385,035	\$4,385,035
6 Less: Accumulated Depreciation	3,410,766	3,341,296	3,261,247	3,212,787	3,150,425	3,092,113	3,028,328	2,943,982	2,841,438	2,695,020	2,587,195	2,477,465	2,430,826	2,430,826
7 Net Investment	\$2,035,630	\$2,053,186	\$2,024,433	\$1,989,402	\$1,967,660	\$1,912,665	\$1,850,108	\$1,889,299	\$1,856,275	\$1,848,451	\$1,911,180	\$1,900,830	\$1,954,209	\$1,954,209
8 Average Investment		2,044,408	2,038,810	2,006,918	1,978,531	1,940,163	1,881,387	1,869,704	1,872,787	1,852,363	1,879,816	1,906,005	1,927,520	
9 Return on Average Investment - Equity Component		9,781	9,755	9,602	9,466	9,283	9,001	9,292	9,307	9,205	9,342	9,472	9,579	113,085
10 Return on Average Investment - Debt Component		2,921	2,913	2,867	2,827	2,772	2,688	2,706	2,711	2,681	2,721	2,759	2,790	33,356
11 Total Depreciation and Return		\$103,043	\$101,669	\$99,868	\$98,295	\$96,412	\$94,048	\$92,929	\$91,443	\$88,896	\$87,412	\$86,203	\$85,397	\$1,125,615

Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.7413% x 1/12 (Jan-Jun) and Line 9 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295).
Line 10 x 1.7144% x 1/12 (Jan-Jun) and Line 10 x 1.7369% x 1/12 (Jul-Dec).

ROI	12,816	12,780	12,578	12,400	12,159	11,791	12,166	12,247	12,111	12,283	12,445	12,579
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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2019 through December 2019

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	\$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		0	0	0	0	0	0	0	0	0	0	0	0	0
4 Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5 Cumulative Investment	(0.00)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Less: Accumulated Depreciation	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Net Investment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
9 Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Return Requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
11 Total Depreciation and Return		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.7413% x 1/12 (Jan-Jun) and Line 9 x 5.9635% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295).
Line 10 x 1.7144% x 1/12 (Jan-Jun) and Line 10 x 1.7369% x 1/12 (Jul-Dec).

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2019 through December 2019

ENERGY EDUCATION AWARENESS

Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$20,368	\$0	\$0	\$0	\$0	\$0	\$ 20,368
2 Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3 Depreciation Base		23,364	23,364	23,364	23,364	23,364	23,364	43,732	43,732	43,732	43,732	43,732	43,732	
4 Depreciation Expense		389	389	389	389	389	389	559	729	729	729	729	729	6,538
5 Cumulative Investment	23,363.77	\$23,364	\$23,364	\$23,364	\$23,364	\$23,364	\$23,364	\$43,732	\$43,732	\$43,732	\$43,732	\$43,732	\$43,732	\$43,732
6 Less: Accumulated Depreciation	4,799	5,188	5,578	5,967	6,356	6,745	7,135	7,695	8,424	9,153	9,883	10,612	11,342	11,342
7 Net Investment	\$18,564	\$18,176	\$17,786	\$17,397	\$17,008	\$16,619	\$16,229	\$36,037	\$35,308	\$34,579	\$33,849	\$33,120	\$32,390	\$32,390
8 Average Investment		18,370	17,981	17,592	17,203	16,814	16,424	26,133	35,673	34,944	34,214	33,485	32,755	
9 Return on Average Investment - Equity Component		88	86	84	82	80	79	130	177	174	170	166	163	1,479
10 Return on Average Investment - Debt Component		26	26	25	25	24	23	38	52	51	50	48	47	435
11 Total Depreciation and Return		\$503	\$501	\$498	\$496	\$493	\$491	\$727	\$958	\$954	\$949	\$943	\$939	\$8,452

Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.7413% x 1/12 (Jan-Jun) and Line 9 x 5.9635% x1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295).
Line 10 x 1.7144% x 1/12 (Jan-Jun) and Line 10 x 1.7369% x 1/12 (Jul-Dec).

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2019 through December 2019

COMMERCIAL 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	\$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		0	0	0	0	0	0	0	0	0	0	0	0	0
4 Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5 Cumulative Investment	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Net Investment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
9 Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Return on Average Investment - Debt Component		-	-	-	-	-	-	-	-	-	-	-	-	0
11 Total Depreciation and Return		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.7413% x 1/12 (Jan-Jun) and Line 9 x 5.9635% x1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 25.345% (expansion factor of 1.34295).
Line 10 x 1.7144% x 1/12 (Jan-Jun) and Line 10 x 1.7369% x 1/12 (Jul-Dec).

SCHEDULE CT-5
Page 1 of 1

TAMPA ELECTRIC COMPANY
Reconciliation and Explanation of
Difference Between Filing and FPSC Audit
For Months January 2019 through December 2019

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

Program Description and Progress

Program Title: Energy Audits

Program Description: Energy audits are a conservation program designed to save demand and energy by increasing customer awareness of energy use in personal residences, commercial facilities and industrial plants. Five types of audits are available to Tampa Electric customers; three types are for residential class customers and two types are for commercial/industrial customers.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating:
Residential Walk-Through: 6,786
Residential Customer Assisted: 57,370
Residential Computer Assisted: 1
Commercial/Industrial: 866
Commercial/Industrial Comprehensive: 1

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$2,297,594.

Program Progress Summary: Through this reporting period 365,710 customers have participated in on-site audits. Additionally, 209,608 customers have participated in company processed residential and commercial customer assisted audits.

Program Description and Progress

Program Title: Residential Ceiling Insulation

Program Description: The Residential Ceiling Insulation Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for installing ceiling insulation to help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. Ceiling insulation is designed to reduce demand and energy by decreasing the load on residential air conditioning and heating equipment. Qualifying residential structures are eligible for a rebate based upon the total square footage of insulation installed over conditioned space. Customers will receive a certificate that is used as partial payment for the ceiling insulation installed.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 595

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$194,445.

Program Progress Summary: Through this reporting period 123,957 customers have participated.

Program Description and Progress

Program Title: Residential Duct Repair

Program Description: The Residential Duct Repair Program is a conservation rebate program designed to reduce demand and energy by decreasing the load on residential HVAC equipment helping the customer reduce their energy consumption and reducing Tampa Electric's peak demand. This program eliminates or reduces areas of HVAC air distribution losses by sealing and repairing the air distribution system. The air distribution system is defined as the air handler, air ducts, return plenums, supply plenums and any connecting structure.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 1,078

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$215,191.

Program Progress Summary: Through this reporting period 103,473 customers have participated.

Program Description and Progress

Program Title: Residential Electronically Commutated Motors (ECM)

Program Description: The Residential ECM Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for installing an ECM to help reduce their energy consumption and reduce Tampa Electric's peak demand. ECM motors are designed to help residential customers improve the overall efficiency of their existing HVAC equipment by replacing the current induction motor in the air-handler with an ECM.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period five customers have participated.

Program Description and Progress

Program Title: Energy Education, Awareness and Agency Outreach

Program Description: The Energy Education, Awareness and Agency Outreach Program is comprised of three distinct initiatives. The Energy Education and Awareness portion of the program is designed to establish opportunities for engaging groups of customers and students in energy-efficiency related discussions in an organized setting. The Agency Outreach portion of the program will allow for delivery of energy efficiency kits that will help educate agency clients on practices that help to reduce energy consumption. The suggested practices will mirror the recommendations provided to customers who participate in a free energy audit.

Program Accomplishments: January 1, 2019 to December 31, 2019

In this reporting period Tampa Electric partnered with 13 local schools to present Energy Education to 662 students through classroom presentations. Tampa Electric also continues to partner with Junior Achievement BizTown presenting Energy Education to 19,920 students representing 226 local schools. In addition, the company gave 24 presentations to civic organizations and distributed 1,304 energy saving kits to participating customers. As well as presented electric vehicle education to 396 students at 3 local high schools.

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$81,906.

Program Progress Summary: Through this reporting period Tampa Electric has partnered with 138 local schools to present Energy Education to 41,183 students and Electric Vehicle Education to 396 with 3 local high schools. In addition, the company gave 187 presentations to civic organizations that generated 1,413 customer assisted audits and distributed 7,887 energy saving kits to participating customers.

Program Description and Progress

Program Title: ENERGY STAR for New Multi-Family Residences

Program Description: The ENERGY STAR for New Multi-Family Residences Program is a residential new construction conservation program designed to reduce the growth of peak demand and energy in the residential new construction apartment and condominium residence market. The program utilizes a rebate to encourage the construction of new multi-family residences to meet the requirements to achieve the ENERGY STAR certified apartments and condominium label. By receiving this certificate, the new residence will use less energy and demand which will help reduce the growth of Tampa Electric's peak demand.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 264

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$87,997.

Program Progress Summary: Through this reporting period 264 customers have participated.

Program Description and Progress

Program Title: ENERGY STAR for New Homes

Program Description: The ENERGY STAR for New Homes Program is a residential new construction conservation program designed to reduce the growth of peak demand and energy in the residential new construction market. The program utilizes a rebate to encourage the construction of new homes to meet the requirements to achieve the ENERGY STAR certified new home label. By receiving this certificate, the new home will use less energy and demand which will help reduce the growth of Tampa Electric's peak demand. This program replaced the prior Residential New Construction program.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 849

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$753,925.

Program Progress Summary: Through this reporting period 14,483 customers have participated.

Program Description and Progress

Program Title: Residential Heating and Cooling

Program Description: The Residential Heating and Cooling Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for installing high efficiency heating and cooling systems to help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. High efficiency heating and cooling systems require less demand and energy as compared to standard systems. This program will rebate residential customers that install a qualifying air conditioning system.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 3,638

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$576,968.

Program Progress Summary: Through this reporting period 208,404 customers have participated.

Program Description and Progress

Program Title: Neighborhood Weatherization

Program Description: The Neighborhood Weatherization Program is designed to assist low income families in reducing their energy usage. The goal of the program is to provide and install a package of conservation measures at no cost to the customer. Another key component will be educating families and promoting energy conservation techniques to help customers control and reduce their energy usage.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 6,740

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$1,987,118.

Program Progress Summary: Through this reporting period 50,061 customers have participated.

Program Description and Progress

Program Title: Residential Price Responsive Load Management (Energy Planner)

Program Description: The company's program relies on a multi-tiered rate structure combined with price signals conveyed to participating customers during the day. This price information is designed to encourage customers to make behavioral or equipment usage changes to their energy consumption thereby achieving the desired high cost period load reduction to assist in meeting system peak.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of net customers participating: 897

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$3,034,030.

Program Progress Summary: Through this reporting period 5,783 customers have participated.

Program Description and Progress

Program Title: Residential Wall Insulation

Program Description: The Residential Wall Insulation Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for installing wall insulation to help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. Wall insulation is designed to reduce demand and energy by decreasing the load on residential air conditioning and heating equipment. Qualifying residential structures are eligible for a rebate based upon the total square footage of insulation installed in exterior walls adjacent to conditioned spaces. Customers will receive a certificate that is used as partial payment for the wall insulation installed.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 2

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$225.

Program Progress Summary: Through this reporting period 199 customers have participated.

Program Description and Progress

Program Title: Residential Window Replacement

Program Description: The Residential Window Replacement Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for replacing existing external windows with high performance windows that help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. High performance windows are designed to reduce demand and energy by decreasing the solar heat gain into a residence and in turn, decrease the load on residential air conditioning equipment. Qualifying residential structures are eligible for a rebate based upon the total square footage of exterior windows replaced.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 1,878

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$800,172.

Program Progress Summary: Through this reporting period 16,473 customers have participated.

Program Description and Progress

Program Title: Prime Time

Program Description: This load management incentive program encourages residential customers to allow the control for reducing weather-sensitive heating, cooling and water heating through a radio signal control mechanism. The participating customers receive monthly incentives as credits on their electric bills. Per Commission Order No. PSC-15-0434-CO-EG issued October 12, 2015, the Prime Time Program began its systematic phased closure. This program was retired on May 11, 2016.

Program Accomplishments: January 1, 2019 to December 31, 2019

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$22,731.

Program Progress Summary: This program was retired on May 11, 2016.

Program Description and Progress

Program Title: Commercial Ceiling Insulation

Program Description: The Commercial Ceiling Insulation Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing ceiling insulation to help reduce their energy consumption and demand while reducing Tampa Electric's weather sensitive peak demand. Ceiling insulation is designed to reduce demand and energy by decreasing the load on commercial/industrial air conditioning and heating equipment. Qualifying structures are eligible for a rebate based upon the total square footage of insulation installed over conditioned space. Certificates for participation will be issued through energy audits or by direct evaluation of the existing building envelope.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 5

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$2,059.

Program Progress Summary: Through this reporting period 324 customers have participated.

Program Description and Progress

Program Title: Commercial Chiller

Program Description: The Commercial Chiller Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities and processes. The goal is to offer customer rebates for installing high efficiency electric water-cooled chillers and electric air-cooled chillers that exceed Florida's Building Code and minimum product manufacturing standards in commercial/industrial buildings or processes to help reduce their energy consumption and demand while reducing Tampa Electric's weather sensitive peak demand. High efficiency chillers reduce demand and energy by decreasing the load on air conditioning and heating equipment or process cooling equipment during weather sensitive peak demand times.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 5

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$28,515.

Program Progress Summary: Through this reporting period 74 customers have participated.

Program Description and Progress

Program Title: Cogeneration

Program Description: Tampa Electric's Cogeneration program is administered by a professional team experienced in working with cogenerators. The group manages functions related to coordination with Qualifying Facilities ("QFs") including negotiations, agreements and informational requests; functions related to governmental, regulatory and legislative bodies; research, development, data acquisition and analysis; economic evaluations of existing and proposed QFs as well as the preparation of Tampa Electric's Annual Twenty-Year Cogeneration Forecast.

Program Accomplishments: January 1, 2019 to December 31, 2019

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: January 1, 2019 to December 31, 2019

Actual expenses were \$32,563.

Program Progress Summary: At the end of 2019, there are seven cogeneration Qualifying Facilities ("QFs") that are on-line in Tampa Electric's service area. The total nameplate generation capacity of these seven interconnected cogeneration facilities is 443.3 MW. During 2019, the company received 220.1 GWh from these facilities. The company continues interaction with current and potential cogeneration developers regarding on-going and future cogeneration activities.

Program Description and Progress

Program Title: Conservation Value

Program Description: The Conservation Value Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. This rebate program is designed to recognize those investments in demand shifting or demand reduction measures that reduce Tampa Electric's peak demand. Measures funded in this program will not be covered under any other Tampa Electric commercial/industrial conservation programs. Candidates are identified through energy audits or their engineering consultants can submit proposals for funding which offer demand and energy reduction during weather sensitive peak periods helping reduce Tampa Electric's peak demand.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 51 customers have participated.

Program Description and Progress

Program Title: Cool Roof

Program Description: The Cool Roof Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing a cool roof system above conditioned spaces to help reduce their energy consumption and demand while reducing Tampa Electric's weather sensitive peak demand. Cool roofs reduce the heat load transferred into a building or facility by reflecting some of the sun's energy which reduces the load on commercial/industrial air conditioning and cooling equipment. Qualifying structures are eligible for a rebate based upon the total square footage of cool roof PVC membrane installed over conditioned space.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 15

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$133,085.

Program Progress Summary: Through this reporting period 268 customers have participated.

Program Description and Progress

Program Title: Commercial Cooling

Program Description: The Commercial Cooling Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing high efficiency heating and cooling systems to help reduce their energy consumption and demand while reducing Tampa Electric's weather sensitive peak demand. High efficiency heating and cooling systems require less demand and energy as compared to standard systems. This program will rebate commercial/industrial customers that install a qualifying air conditioning system.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 15

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$2,281.

Program Progress Summary: Through this reporting period 2,338 customers have participated.

Program Description and Progress

Program Title:	<u>Demand Response</u>
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. The company will contract for a turn-key program that will induce commercial/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:	<u>January 1, 2019 to December 31, 2019</u> See Program Progress Summary below.
Program Fiscal Expenditures:	<u>January 1, 2019 to December 31, 2019</u> Actual expenses were \$3,901,968.
Program Progress Summary:	Through this reporting period the company's vendor maintains a portfolio of participating customers providing an available total of 40 MW for demand response control.

Program Description and Progress

Program Title: Commercial Duct Repair

Program Description: The Commercial Duct Repair Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal of this conservation program is to offer rebates for sealing existing facility's duct system to reduce demand and energy by decreasing the load on commercial HVAC equipment. This program eliminates or reduces areas of HVAC air distribution losses by sealing and repairing the ADS.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 11,039 customers have participated.

Program Description and Progress

Program Title: Commercial Electronically Commutated Motors (ECM)

Program Description: The Commercial ECM Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal of this conservation program is to offer rebates for installing electronically commutated motors in existing air conditioning and refrigeration equipment. The program is aimed at reducing energy and the growth of weather sensitive peak demand by encouraging customers to replace current induction motors with high efficiency ECM that exceed minimum product manufacturing standards.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 1,512 customers have participated.

Program Description and Progress

Program Title: Industrial Load Management (GSLM 2&3)

Program Description: This load management program is for large industrial customers with interruptible loads of 500 kW or greater.

Program Accomplishments: January 1, 2019 to December 31, 2019

Net new customers participating: 1

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$18,307,682.

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.

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: Commercial Street and Outdoor Lighting Conversion

Program Description: The Commercial Street and Outdoor Lighting Conversion program is designed to convert the company's existing metal halide and high-pressure sodium street and outdoor luminaires to light emitting diode luminaires. The program allows for the recovery of the remaining unamortized costs in rate base associated with the luminaires converted.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of luminaires retired: 32,366

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Net expenditures were \$4,515,747.

Program Progress Summary: Through this reporting period 64,302 luminaires have been converted.

Program Description and Progress

Program Title: Lighting Conditioned Space

Program Description: The Lighting Conditioned Space Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing energy efficient lighting technology and systems within conditioned space to help reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install qualifying conditioned spaces lighting systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 421

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$2,383,402.

Program Progress Summary: Through this reporting period 2,786 customers have participated.

Program Description and Progress

Program Title: Lighting Non-Conditioned Space

Program Description: The Lighting Non-Conditioned Space Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing energy efficient outdoor lighting technology and systems or in non-conditioned spaces to help reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install qualifying non-conditioned spaces lighting systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 132

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$168,691.

Program Progress Summary: Through this reporting period 929 customers have participated.

Program Description and Progress

Program Title: Lighting Occupancy Sensors

Program Description: The Lighting Occupancy Sensors Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing lighting occupancy sensors to efficiently control lighting systems to help reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install qualifying occupancy sensors for lighting systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 3

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$8,196.

Program Progress Summary: Through this reporting period 226 customers have participated.

Program Description and Progress

Program Title: Commercial Load Management

Program Description: The Commercial Load Management Program is intended to help alter Tampa Electric's system load curve by reducing summer and winter demand peaks. The goal is to offer customer incentives for allowing the installation and control of load management control equipment on specific technologies to reduce Tampa Electric's weather sensitive peak demand. Customers that participate in this program choose whether to have the technology controlled either interrupted for the entire control period or cycled during the control period. Tampa Electric will provide a monthly incentive credit to customers participating in this program.

Program Accomplishments: January 1, 2019 to December 31, 2019

Net new customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$7,053.

Program Progress Summary: Through this reporting period there are five participating customers on cyclic control and zero customers on extended control.

Program Description and Progress

Program Title: Refrigeration Anti-Condensate Control

Program Description: The Refrigeration Anti-Condensate Control Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing energy efficient anti-condensate control technology for their refrigerated door heaters to help reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install qualifying anti-condensate control systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period zero customers have participated.

Program Description and Progress

Program Title: Standby Generator

Program Description: The Standby Generator Program is designed to utilize the emergency generation capacity of commercial/industrial facilities in order to reduce weather sensitive peak demand. Tampa Electric provides the participating customers a 30-minute notice that their generation will be required. This allows customers time to start generators and arrange for orderly transfer of load. Tampa Electric meters and issues monthly credits for that portion of the generator's output that could serve normal building load after the notification time. Normal building load is defined as load (type, amount and time duration) that would have been served by Tampa Electric if the emergency generator did not operate. Under no circumstances will the generator deliver power to Tampa Electric's grid. Under the Environmental Protection Agency's rules, Tampa Electric classifies the Standby Generator Program as a non-emergency program.

Program Accomplishments: January 1, 2019 to December 31, 2019

Net new customers participating: 9

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$3,680,754.

Program Progress Summary: Through this reporting period there are 102 participating customers.

Program Description and Progress

Program Title: Thermal Energy Storage

Program Description: The Commercial TES Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing off-peak air conditioning systems to help reduce their demand while reducing Tampa Electric's weather sensitive peak demand. Tampa Electric will provide a rebate to customers who install qualifying TES systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 1

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$157,921.

Program Progress Summary: Through this reporting period three customers have participated.

Program Description and Progress

Program Title: Commercial Wall Insulation

Program Description: The Commercial Wall Insulation Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing wall insulation to help reduce their energy consumption and demand while reducing Tampa Electric's weather sensitive peak demand. Wall insulation is designed to reduce demand and energy by decreasing the load on commercial/industrial HVAC equipment. Qualifying structures are eligible for a rebate based upon the total square footage of insulation installed in exterior walls adjacent to conditioned spaces. Certificates for participation will be issued through energy audits or by direct evaluation of the current building envelope.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period two customers have participated.

Program Description and Progress

Program Title: Commercial Water Heating

Program Description: The Commercial Water Heating Program is designed to encourage commercial/industrial customers to make cost-effective improvements to existing facilities. The goal is to offer customer rebates for installing energy efficient water heating systems to help reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install qualifying water heating systems.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$793.

Program Progress Summary: Through this reporting period zero customers have participated.

Program Description and Progress

Program Title: DSM Research and Development (R&D)

Program Description: This program is in response to Rule 25-17.001 (5) (f), F.A.C., that requires aggressive R&D projects be "...an ongoing part of the practice of every well managed utility's programs." It is also in support of FPSC Order No. 22176 dated November 14, 1989, requiring utilities to "...pursue research, development, and demonstration projects designed to promote energy efficiency and conservation." R&D activity will be conducted on proposed measures to determine the impact to the company and its ratepayers and may occur at customer premises, Tampa Electric facilities or at independent test sites. Tampa Electric will report program progress through the annual ECCR True-Up filing and as communicated to the commission the company will also provide the results of R&D activities in the company's annual DSM Report.

Program Accomplishments: January 1, 2019 to December 31, 2019

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$25,413.

Program Progress Summary: For 2019, Tampa Electric implemented the R&D project "Home Energy Monitoring System" into employee participating homes. The home energy monitoring equipment measures split phase voltage, total current, and current of certain dedicated circuits within the home to record energy and usage data. Tampa Electric also continues to research the addition of heat pump water heaters within the Energy Planner program as well as exploring large commercial electric vehicle battery storage.

Program Description and Progress

Program Title: Renewable Energy Program

Program Description: This program provides customers with the option to purchase 200 kWh blocks of renewable energy for five dollars per block to assist in the delivery of renewable energy to the company's grid system. This specific effort provides funding for renewable energy procurement, program administration, evaluation and market research.

Program Accomplishments: January 1, 2019 to December 31, 2019

Year-end customers participating:	1,394
Number of net customers participating:	-106
Blocks of energy purchased:	2,277
One-time blocks of energy sold:	183

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$333,517.
Actual program revenues were \$149,440.

Program Progress Summary: Through this reporting period 48,486 monthly and one-time blocks of renewable energy have been purchased.

Program Description and Progress

Program Title: Common Expenses

Program Description: These are expenses common to all programs.

Program Accomplishments: January 1, 2019 to December 31, 2019

N/A

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$580,895.

Program Progress Summary: N/A

TAMPA ELECTRIC COMPANY
FINAL TAX SAVINGS CREDIT
JANUARY 2019 - DECEMBER 2019

Exhibit No. MRR-2 "Final Tax Savings Credit"

Tampa Electric's - January 2020 "Final Tax Savings Credit"					
	Debit (Credit to Customers on Bills)	Credit (Amounts adjusted from Customers on Bills)	Net Credit to Customers on Bills	Debit (Credit to Customers - Journal entry to Clause)	Balance
					\$11,500,000.00
January	\$10,924,654.12	\$74,475.82	\$10,850,178.30		\$649,821.70
February	\$94,528.55	\$69,637.57	\$24,890.98		\$624,930.72
March	\$41,123.77	\$48,260.01	-\$7,136.24	\$632,147.83	-\$80.87