



FILED 5/1/2024  
DOCUMENT NO. 02634-2024  
FPSC - COMMISSION CLERK

Attorneys and Counselors at Law  
123 South Calhoun Street  
P.O. Box 391 32302  
Tallahassee, FL 32301

P: (850) 224-9115  
F: (850) 222-7560

[ausley.com](http://ausley.com)

May 1, 2024

**VIA: ELECTRONIC FILING**

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

Re: Energy Conservation Cost Recovery Clause  
FPSC Docket No. 20240002-EG

Dear Mr. Teitzman:

Attached for filing in the above docket on behalf of Tampa Electric Company is the Testimony of M. Ashley Sizemore and Exhibit MAS-1, entitled Schedules Supporting Conservation Cost Recovery Factor, Actual, for the period January 2023 – December 2023.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Malcolm N. Means'.

Malcolm N. Means

MNM/bml  
Attachment

cc: All Parties of Record (w/attachment)

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony, filed on behalf of Tampa Electric Company, has been furnished by electronic mail on this 1st day of May, 2024 to the following:

Carlos Marquez  
Jacob Imig  
Saad Farooqi  
Office of General Counsel  
**Florida Public Service Commission**  
Room 390L – Gerald L. Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
[sfarooqi@psc.state.fl.us](mailto:sfarooqi@psc.state.fl.us)  
[jimig@psc.state.fl.us](mailto:jimig@psc.state.fl.us)  
[cmarquez@psc.state.fl.us](mailto:cmarquez@psc.state.fl.us)  
[discovery-gcl@psc.state.fl.us](mailto:discovery-gcl@psc.state.fl.us)

Walter Trierweiler  
Charles Rehwinkel  
Ms. Patricia A. Christensen  
Mary Wessling  
Octavio Ponce  
Austin Watrous  
**Office of Public Counsel**  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400  
[Trierweiler.Walt@leg.state.fl.us](mailto:Trierweiler.Walt@leg.state.fl.us)  
[Rehwinkel.charles@leg.state.fl.us](mailto:Rehwinkel.charles@leg.state.fl.us)  
[christensen.patty@leg.state.fl.us](mailto:christensen.patty@leg.state.fl.us)  
[wessling.mary@leg.state.fl.us](mailto:wessling.mary@leg.state.fl.us)  
[ponce.octavio@leg.state.fl.us](mailto:ponce.octavio@leg.state.fl.us)  
[watrous.austin@leg.state.fl.us](mailto:watrous.austin@leg.state.fl.us)

Matthew R. Bernier  
Robert Pickels  
Stephanie Cuello  
**Duke Energy Florida, LLC**  
106 E. College Avenue, Suite 800  
Tallahassee, FL 32301-7740  
[matthew.bernier@duke-energy.com](mailto:matthew.bernier@duke-energy.com)  
[Robert.pickels@duke-energy.com](mailto:Robert.pickels@duke-energy.com)  
[Stephanie.cuello@duke-energy.com](mailto:Stephanie.cuello@duke-energy.com)

Maria J. Moncada  
William Cox  
**Florida Power & Light Company**  
700 Universe Boulevard (LAW/JB)  
Juno Beach, FL 33408-0420  
[maria.moncada@fpl.com](mailto:maria.moncada@fpl.com)  
[will.p.cox@fpl.com](mailto:will.p.cox@fpl.com)

Jon C. Moyle, Jr.  
**Moyle Law Firm**  
118 N. Gadsden Street  
Tallahassee, FL 32301  
[jmoyle@moylelaw.com](mailto:jmoyle@moylelaw.com)  
[mqualls@moylelaw.com](mailto:mqualls@moylelaw.com)

Beth Keating  
**Gunster, Yoakley & Stewart, P.A.**  
215 South Monroe Street, Suite 601  
Tallahassee, FL 32301-1839  
[bkeating@gunster.com](mailto:bkeating@gunster.com)

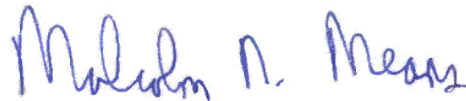
Dick Craig  
Regulatory and Governmental Affairs  
**Florida Public Utilities Company**  
Florida Division of Chesapeake Utilities Corp.  
1750 SW 14th Street, Suite 200  
Fernandina Beach, FL 32034  
[dcraig@fpuc.com](mailto:dcraig@fpuc.com)

James W. Brew  
Laura W. Baker  
Sarah B. Newman  
**Stone Mattheis Xenopoulos & Brew, PC**  
1025 Thomas Jefferson Street, NW  
Eighth Floor, West Tower  
Washington, D.C. 20007-5201  
[jbrew@smxblaw.com](mailto:jbrew@smxblaw.com)  
[lwb@smxblaw.com](mailto:lwb@smxblaw.com)  
[sbn@smxblaw.com](mailto:sbn@smxblaw.com)

Dianne M. Triplett  
**Duke Energy Florida, LLC**  
299 First Avenue North  
St. Petersburg, FL 33701  
[dianne.triplett@duke-energy.com](mailto:dianne.triplett@duke-energy.com)  
[FLRegulatoryLegal@duke-energy.com](mailto:FLRegulatoryLegal@duke-energy.com)

Kenneth Hoffman  
Vice President, Regulatory Relations  
**Florida Power & Light Company**  
215 South Monroe Street, Suite 810  
Tallahassee, FL 32301-1858  
[Ken.Hoffman@fpl.com](mailto:Ken.Hoffman@fpl.com)

Michelle D. Napier  
**Florida Public Utilities Company**  
1635 Meathe Drive  
West Palm Beach, FL 33411  
[mnapier@fpuc.com](mailto:mnapier@fpuc.com)



---

ATTORNEY



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20240002-EG

IN RE: ENERGY CONSERVATION COST RECOVERY CLAUSE  
TESTIMONY AND EXHIBIT  
OF  
M. ASHLEY SIZEMORE

FILED: May 1, 2024

1                                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                   **PREPARED DIRECT TESTIMONY**

3                                   **OF**

4                                   **M. ASHLEY SIZEMORE**

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

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

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

16  
17   **A.**   I received a Bachelor of Arts degree in Political Science  
18          and a Master of Business Administration from the  
19          University of South Florida in 2005 and 2008,  
20          respectively. I joined Tampa Electric in 2010 as a  
21          Customer Service Professional. In 2011, I joined the  
22          Regulatory Affairs Department as a Rate Analyst. I spent  
23          six years in the Regulatory Affairs Department working on  
24          environmental and fuel and capacity cost recovery  
25          clauses. During the following three years as a Program

1           Manager in Customer Experience, I managed billing and  
2           payment customer solutions, products and services. I  
3           returned to the Regulatory Affairs Department in 2020 as  
4           Manager, Rates. I was promoted to my current position in  
5           May 2023. My duties entail overseeing the cost recovery  
6           for fuel and purchased power, interchange sales, capacity  
7           payments, approved environmental projects, conservation  
8           and storm protection plan projects. I have over 11 years  
9           of electric utility experience in the areas of customer  
10          experience and project management as well as the  
11          management of fuel clause and purchased power, capacity,  
12          and environmental cost recovery clauses.

13  
14       **Q.**    What is the purpose of your testimony in this proceeding?

15  
16       **A.**    The purpose of my testimony is to present and support for  
17          Commission review and approval the company's actual DSM  
18          programs related true-up costs incurred during the  
19          January through December 2023 period.

20  
21       **Q.**    Did you prepare any exhibits in support of your  
22          testimony?

23  
24       **A.**    Yes.     Exhibit No. MAS-1, entitled "Tampa Electric  
25          Company, Schedules Supporting Conservation Cost Recovery

1 Factor, Actual, January 2023–December 2023” was prepared  
2 under my direction and supervision. This Exhibit  
3 includes Schedules CT-1 through CT-6 which support the  
4 company’s actual and prudent DSM program related true-up  
5 costs incurred during the January through December 2023  
6 period.

7  
8 **Q.** What were Tampa Electric’s actual January through  
9 December 2023 conservation costs?

10  
11 **A.** For the period, January through December 2023, Tampa  
12 Electric incurred actual net conservation costs of  
13 \$47,132,152.

14  
15 **Q.** What is the final end of period true-up amount for the  
16 conservation clause for January through December 2023?

17  
18 **A.** The final conservation clause end of period true-up for  
19 January through December 2023 is an over-recovery of  
20 \$8,209,235 which includes interest. This calculation is  
21 detailed on Schedule CT-1, page 1 of 1.

22  
23 **Q.** Please summarize how Tampa Electric’s actual program  
24 costs for January through December 2023 period compare to  
25 the actual/estimated costs presented in Docket No.

1 20230002-EG?

2  
3 **A.** For the period, January through December 2023, Tampa  
4 Electric had a variance of \$66,651 or 0.14 percent more  
5 than the estimated amount. The estimated total program  
6 costs were projected to be \$47,065,501 which was the  
7 amount approved in Order No. PSC 2023-0342-FOF-EG, issued  
8 November 16, 2023, as compared to the incurred actual net  
9 conservation costs of \$47,132,152.

10  
11 **Q.** Please summarize the reasons why the actual expenses were  
12 more than projected expenses by \$66,651?

13  
14 **A.** The variance was a result of the following actual  
15 expenses being more than estimated in the following  
16 residential programs: Walk-through Energy Audit; Computer  
17 Assisted Audits; ENERGY STAR for New Homes; ENERGY STAR  
18 Pool Pumps; ENERGY STAR Thermostats; Neighborhood  
19 Weatherization; and Energy Planner. Additionally, actual  
20 expenses were more than estimated in the following  
21 commercial/industrial programs: Commercial/Industrial  
22 Audit (Free); Commercial Cooling; Industrial Load  
23 Management; Lighting Non-Conditioned; and the Integrated  
24 Renewable Energy System (Pilot). Each DSM program's  
25 detailed variance and common variance contribution is



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

shown on Schedule CT-2, Page 3 of 4.

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

**A.** Yes.

**Q.** When did Tampa Electric transition to the Commission approved 2020-2029 Ten-Year DSM Plan?

**A.** Tampa Electric transitioned to the Commission approved 2020-2029 Ten-Year DSM Plan on November 2, 2020, for all DSM programs.

**Q.** Did Tampa Electric offer the programs contained in the 2020-2029 Ten-Year DSM Plan the entire 2023 period?

**A.** Yes.

**Q.** Should Tampa Electric's cost incurred during the January through December 2023 period for energy conservation be approved by the Commission?

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

approved.

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

**A.** Yes, it does.

TAMPA ELECTRIC COMPANY  
SCHEDULES SUPPORTING CONSERVATION  
COST RECOVERY FACTOR  
ACTUAL  
JANUARY 2023 - DECEMBER 2023

CONSERVATION COST RECOVERY

**INDEX**

| SCHEDULE | TITLE  | PAGE |
|----------|--|------|
| CT-1     | Adjusted Net True-up   | 9    |
| CT-2     | Program Costs - Actual vs. Projected                                       | 10   |
| CT-3     | Summary of Expenses and Calculation of True-up and Interest Provision      | 14   |
| CT-4     | Schedule of Capital Investments, Depreciation and Return                   | 17   |
| CT-5     | Reconciliation and Explanation of Difference between Filing and FPSC Audit | 23   |
| CT-6     | Program Description & Progress   | 24   |

SCHEDULE CT-1  
Page 1 of 1

TAMPA ELECTRIC COMPANY  
Energy Conservation  
Adjusted Net True-up  
For Months January 2023 through December 2023

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| End of Period True-up                 |             |             |
| Principal                             | \$7,900,469 |             |
| Interest                              | \$308,766   |             |
| Total                                 |             | \$8,209,235 |
| Less: Projected True-up               |             |             |
| (Last Projected Conservation Hearing) |             |             |
| Principal                             | \$7,092,733 |             |
| Interest                              | \$270,457   |             |
| Total                                 |             | \$7,363,190 |
| Adjusted Net True-up                  |             | \$846,045   |

SCHEDULE CT-2  
 Page 1 of 4

TAMPA ELECTRIC COMPANY  
 Analysis of Energy Conservation Program Costs  
 Actual vs. Projected  
 For Months January 2023 through December 2023

| Description   | Actual         | Projected      | Difference  |
|---|----------------|----------------|-------------|
| 1 Capital Investment                                  | \$1,863,435    | \$1,862,018    | \$1,417     |
| 2 Payroll   | \$4,922,976    | \$4,859,139    | \$63,838    |
| 3 Materials and Supplies                              | \$482,028      | \$313,562      | \$168,466   |
| 4 Outside Services                                    | \$2,829,193    | \$2,670,662    | \$158,531   |
| 5 Advertising   | \$1,354,240    | \$1,252,620    | \$101,619   |
| 6 Incentives  | \$35,167,660   | \$35,228,550   | (\$60,890)  |
| 7 Vehicles  | \$135,047      | \$133,162      | \$1,884     |
| 8 Other   | \$397,694      | \$777,705      | (\$380,011) |
| 9 Subtotal  | \$47,152,274   | \$47,097,418   | \$54,856    |
| Less: LED Street and Outdoor<br>10 Conversion Program | (\$175)        | (\$175)        | \$0         |
| 11 Less: Renewable Revenues                           | (\$123,843)    | (\$120,676)    | (\$3,167)   |
| 12 Total  | \$47,028,255   | \$46,976,566   | \$51,689    |
| 13 Less: Renewable Program                            | \$103,897      | \$88,934       | \$14,963    |
| 14 Total Program Costs                                | \$47,132,152   | \$47,065,501   | \$66,651    |
| 15 Beginning of Period True-up<br>Overrecovery        | (\$4,883,834)  | (\$4,883,834)  | \$0         |
| 16 Amounts included in Base Rates                     | \$0            | \$0            | \$0         |
| 17 Conservation Adjustment Revenues                   | (\$50,148,788) | (\$49,274,401) | (\$874,387) |
| 18 Regulatory Adjustments                             | 0              | \$0            | \$0         |
| 19 True-up Before Interest                            | \$7,900,469    | \$7,092,733    | \$807,736   |
| 20 Interest Provision                                 | \$308,766      | \$270,457      | \$38,309    |
| 21 End of Period True-up                              | \$8,209,235    | \$7,363,190    | \$846,045   |

TAMPA ELECTRIC COMPANY  
 Actual Conservation Program Costs per Program  
 For Months January 2023 through December 2023

| Program Name   | Capital Investment | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising      | Incentives        | Vehicles       | Other          | Program Revenues | Total             |
|--|--------------------|--------------------|----------------------|------------------|------------------|-------------------|----------------|----------------|------------------|-------------------|
| D0083437 Residential Walk-Through Energy Audit                         | 0                  | 1,473,790          | 25,694               | 14,831           | 542,761          | 0                 | 74,130         | 30,907         | 0                | 2,162,112         |
| D0083432 Residential Customer Assisted Audit                           | 0                  | 3,643              | 0                    | 398,000          | 0                | 0                 | 0              | 0              | 0                | 401,643           |
| D0083434, D0083317 Residential Computer Assisted Audit                 | 0                  | 3,427              | 0                    | 0                | 0                | 0                 | 0              | 0              | 0                | 3,427             |
| D0083526 Residential Ceiling Insulation                                | 0                  | 47,328             | 0                    | 0                | 0                | 136,793           | 0              | 3,452          | 0                | 187,574           |
| D0083530 Residential Duct Repair                                       | 0                  | 13,930             | 0                    | 0                | 0                | 54,788            | 0              | 0              | 0                | 68,718            |
| D0083488 Energy and Renewable Education, Awareness and Agency Outreach | 4,662              | 56,497             | 26,890               | 150,338          | 0                | 0                 | 457            | 26,068         | 0                | 264,912           |
| D0083546 Energy Star Multi-Family                                      | 0                  | 0                  | 0                    | 0                | 0                | 0                 | 0              | 0              | 0                | -                 |
| D0083541 Energy Star for New Homes                                     | 0                  | 16,650             | 0                    | 0                | 0                | 770,000           | 0              | 2,728          | 0                | 789,378           |
| D0091086 Energy Star Pool Pumps  | 0                  | 25,024             | 0                    | 0                | 0                | 511,000           | 0              | 403            | 0                | 536,427           |
| D0091087 Energy Star Thermostats                                       | 0                  | 40,036             | 0                    | 0                | 0                | 75,134            | 0              | 2,204          | 0                | 117,374           |
| D0083332 Residential Heating and Cooling                               | 0                  | 64,449             | 0                    | 0                | 34               | 226,935           | 0              | 3,287          | 0                | 294,706           |
| D0083538 Neighborhood Weatherization                                   | 0                  | 593,205            | 253,933              | 159,108          | 550              | 1,067,482         | 961            | 11,857         | 0                | 2,087,096         |
| D0083542 Energy Planner  | 763,984            | 770,970            | 121,903              | 697,900          | 501,216          | 0                 | 47,207         | 57,662         | 0                | 2,960,842         |
| D0091106 Residential Prime Time Plus                                   | 50,772             | 430,377            | 52,733               | 674,582          | 196,336          | 17,853            | 180            | 2,141          | 0                | 1,424,973         |
| D0083486 Residential Window Replacement                                | 0                  | 74,347             | 0                    | 0                | 0                | 175,823           | 0              | 0              | 0                | 250,170           |
| D0083335 Prime Time  | 0                  | 45,890             | 0                    | 16,018           | 0                | 0                 | 0              | 0              | 0                | 61,908            |
| D0083447 Commercial/Industrial Audit (Free)                            | 0                  | 414,451            | 443                  | 0                | 113,036          | 0                 | 9,416          | 22,169         | 0                | 559,516           |
| D0083446 Comprehensive Commercial/Industrial Audit (Paid)              | 0                  | 0                  | 0                    | 0                | 0                | 0                 | 8              | 0              | 0                | 8                 |
| D0083534 Commercial Chiller  | 0                  | 597                | 0                    | 0                | 0                | 5,598             | 17             | 0              | 0                | 6,212             |
| D0083487 Cogeneration  | 0                  | 35,730             | 0                    | 0                | 0                | 0                 | 0              | 0              | 0                | 35,730            |
| D0083318 Conservation Value  | 0                  | 0                  | 0                    | 0                | 0                | 0                 | 8              | 0              | 0                | 8                 |
| D0083540 Commercial Cooling  | 0                  | 4,921              | 0                    | 0                | 0                | 27,576            | 196            | 1,673          | 0                | 34,366            |
| D0083533 Demand Response   | 0                  | 33,968             | 0                    | 0                | 0                | 3,813,567         | 0              | 2,336          | 0                | 3,849,871         |
| D0091107 Facility Energy Management System                             | 0                  | 24,303             | 0                    | 0                | 0                | 595,936           | 31             | 0              | 0                | 620,270           |
| D0083506 Industrial Load Management (GLSM 2&3)                         | 0                  | 38,698             | 0                    | 0                | 0                | 22,722,751        | 0              | 0              | 0                | 22,761,449        |
| D0083547 LED Street and Outdoor Conversion Program                     | 0                  | 0                  | 0                    | 0                | 0                | 0                 | 0              | 12,803         | (175)            | 12,628            |
| D0083528 Lighting Conditioned Space                                    | 0                  | 60,173             | 233                  | 0                | 306              | 237,809           | 1,148          | 4,144          | 0                | 303,814           |
| D0083544 Lighting Non-Conditioned Space                                | 0                  | 55,870             | 0                    | 0                | 0                | 166,049           | 616            | 2,689          | 0                | 225,225           |
| D0083535 Lighting Occupancy Sensors                                    | 0                  | 16,474             | 0                    | 0                | 0                | 13,435            | 58             | 0              | 0                | 29,967            |
| D0083527 CILM (GLSM 1)   | 0                  | 0                  | 0                    | 0                | 0                | 6,531             | 0              | 0              | 0                | 6,531             |
| D0091108 Commercial Smart Thermostats                                  | 0                  | 23,500             | 0                    | 0                | 0                | 1,667             | 31             | 0              | 0                | 25,198            |
| D0083529 Standby Generator   | 0                  | 52,473             | 0                    | 539,295          | 0                | 4,531,333         | 0              | 30,705         | 0                | 5,153,806         |
| D0091109 Variable Frequency Drive Control for Compressors              | 0                  | 14,078             | 0                    | 0                | 0                | 9,600             | 14             | 0              | 0                | 23,693            |
| D0083537 Commercial Water Heating                                      | 0                  | 75                 | 0                    | 0                | 0                | 0                 | 0              | 0              | 0                | 75                |
| D0083539 Conservation Research and Development                         | 0                  | 1,771              | 0                    | 44,028           | 0                | 0                 | 20             | 1,804          | 0                | 47,624            |
| D0083531 Renewable Energy Program (Sun to Go)                          | 0                  | 9,501              | 0                    | 10,343           | 0                | 0                 | 102            | 0              | (123,843)        | (103,897)         |
| D0083328 Common Expenses   | 0                  | 476,130            | 199                  | 107,715          | 0                | 0                 | 445            | 178,662        | 0                | 763,151           |
| D0090066 Integrated Renewable Energy System (Pilot)                    | 1,044,017          | 698                | 0                    | 17,036           | 0                | 0                 | 0              | 0              | 0                | 1,061,751         |
| <b>Total All Programs</b>  | <b>1,863,435</b>   | <b>4,922,976</b>   | <b>482,028</b>       | <b>2,829,193</b> | <b>1,354,240</b> | <b>35,167,660</b> | <b>135,047</b> | <b>397,694</b> | <b>(124,018)</b> | <b>47,028,255</b> |
| <b>Less Renewable Energy Program</b>                                   | <b>-</b>           | <b>9,501</b>       | <b>-</b>             | <b>10,343</b>    | <b>-</b>         | <b>-</b>          | <b>102</b>     | <b>-</b>       | <b>(123,843)</b> | <b>(103,897)</b>  |
| <b>Total Less Renewable Energy Program</b>                             | <b>1,863,435</b>   | <b>4,913,475</b>   | <b>482,028</b>       | <b>2,818,851</b> | <b>1,354,240</b> | <b>35,167,660</b> | <b>134,944</b> | <b>397,694</b> | <b>(175)</b>     | <b>47,132,152</b> |

TAMPA ELECTRIC COMPANY  
 Conservation Program Costs per Program  
 Variance - Actual vs. Projected  
 For Months January 2023 through December 2023

| Program Name  | Capital Investment | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising    | Incentives      | Vehicles     | Other            | Program Revenues | Total         |
|---|--------------------|--------------------|----------------------|------------------|----------------|-----------------|--------------|------------------|------------------|---------------|
| D0083437 Residential Walk-Through Energy Audit                | 0                  | 169,643            | 11,252               | (16,570)         | (58,974)       | 0               | 2,828        | 9,418            | 0                | 117,597       |
| D0083432 Residential Customer Assisted Audit                  | 0                  | (1,761)            | 0                    | 398,000          | 0              | 0               | 0            | (398,100)        | 0                | (1,861)       |
| D0083434, D0083317 Residential Computer Assisted Audit        | 0                  | 1,306              | 0                    | 0                | 0              | 0               | 0            | 0                | 0                | 1,306         |
| D0083526 Residential Ceiling Insulation                       | 0                  | (8,396)            | 0                    | 0                | 0              | (1,421)         | (120)        | 2,833            | 0                | (7,104)       |
| D0083530 Residential Duct Repair                              | 0                  | (12,335)           | 0                    | (500)            | 0              | (10,831)        | (240)        | 0                | 0                | (23,906)      |
| D0083488 Energy and Renewable Education, Awareness and Agency | 4                  | (49,954)           | 22,550               | 5,781            | 0              | 0               | (143)        | (1,082)          | 0                | (22,844)      |
| D0083546 Energy Star Multi-Family                             | 0                  | 0                  | 0                    | 0                | 0              | 0               | 0            | 0                | 0                | 0             |
| D0083541 Energy Star for New Homes                            | 0                  | (8,964)            | 0                    | 0                | 0              | 91,000          | (150)        | (2,221)          | 0                | 79,665        |
| D0091086 Energy Star Pool Pumps                               | 0                  | 633                | 0                    | 0                | 0              | 109,200         | (60)         | 403              | 0                | 110,175       |
| D0091087 Energy Star Thermostats                              | 0                  | 684                | 0                    | 0                | 0              | 10,206          | 0            | 2,204            | 0                | 13,094        |
| D0083332 Residential Heating and Cooling                      | 0                  | (5,481)            | 0                    | 0                | 34             | (16,335)        | (180)        | 476              | 0                | (21,486)      |
| D0083538 Neighborhood Weatherization                          | 0                  | 35,760             | 75,181               | 159,108          | 0              | 202,004         | (205)        | (671)            | 0                | 471,177       |
| D0083542 Energy Planner                                       | 849                | 43,221             | 78,180               | (26,139)         | 46,155         | 0               | 13,599       | (1,854)          | 0                | 154,011       |
| D0091106 Residential Prime Time Plus                          | 3,408              | (82,583)           | (18,815)             | (17,631)         | 97,237         | 3,231           | (11,055)     | (8,275)          | 0                | (34,483)      |
| D0083447 Commercial/Industrial Audit (Free)                   | 0                  | (9,476)            | 94                   | (2,000)          | 16,861         | 0               | 1,409        | 13,001           | 0                | 19,889        |
| D0083446 Comprehensive Commercial/Industrial Audit (Paid)     | 0                  | (514)              | 0                    | (500)            | 0              | 0               | (72)         | 0                | 0                | (1,085)       |
| D0083534 Commercial Chiller                                   | 0                  | (85)               | 0                    | 0                | 0              | (10,500)        | (8)          | 0                | 0                | (10,593)      |
| D0083487 Cogeneration   | 0                  | (8,034)            | 0                    | 0                | 0              | 0               | (600)        | 0                | 0                | (8,634)       |
| D0083318 Conservation Value                                   | 0                  | (1,534)            | 0                    | (542)            | 0              | (20,000)        | 8            | 0                | 0                | (22,068)      |
| D0083540 Commercial Cooling                                   | 0                  | 368                | 0                    | 0                | 0              | 12,312          | 66           | 500              | 0                | 13,246        |
| D0083533 Demand Response                                      | 0                  | (2,746)            | 0                    | 0                | 0              | (0)             | (600)        | (542)            | 0                | (3,888)       |
| D0091107 Facility Energy Management System                    | 0                  | (4,381)            | 0                    | 0                | 0              | (695,000)       | (100)        | 0                | 0                | (699,481)     |
| D0083506 Industrial Load Management (GLSM 2&3)                | 0                  | (6,255)            | 0                    | 0                | 0              | 506,059         | (950)        | 0                | 0                | 498,855       |
| D0083547 LED Street and Outdoor Conversion Program            | 0                  | 0                  | 0                    | 0                | 0              | 0               | 0            | 0                | 0                | 0             |
| D0083528 Lighting Conditioned Space                           | 0                  | (4,156)            | 98                   | 0                | 306            | (97,114)        | (298)        | 1,379            | 0                | (99,785)      |
| D0083544 Lighting Non-Conditioned Space                       | 0                  | 5,261              | 0                    | 0                | 0              | 40,190          | (258)        | 257              | 0                | 45,451        |
| D0083535 Lighting Occupancy Sensors                           | 0                  | 1,294              | 0                    | (8,488)          | 0              | 1,864           | (67)         | 0                | 0                | (5,398)       |
| D0083527 CILM (GLSM 1)  | (3,167)            | (82)               | 0                    | 0                | 0              | 0               | 0            | 0                | 0                | (3,249)       |
| D0091108 Commercial Smart Thermostats                         | 0                  | 337                | 0                    | 0                | 0              | (5,000)         | (142)        | (500)            | 0                | (5,304)       |
| D0083529 Standby Generator                                    | 0                  | 6,008              | 0                    | 46,444           | 0              | (110,632)       | (300)        | 1,782            | 0                | (56,699)      |
| D0091109 Variable Frequency Drive Control for Compressors     | 0                  | (938)              | 0                    | 0                | 0              | (6,000)         | (136)        | 0                | 0                | (7,074)       |
| D0083537 Commercial Water Heating                             | 0                  | (181)              | 0                    | 0                | 0              | (2,000)         | (25)         | 0                | 0                | (2,206)       |
| D0083539 Conservation Research and Development                | 0                  | (712)              | 0                    | (280,972)        | 0              | 0               | (300)        | 1,804            | 0                | (280,179)     |
| D0083531 Renewable Energy Program (Sun to Go)                 | 0                  | (1,873)            | 0                    | 0                | 0              | 0               | 77           | (10,000)         | (3,167)          | (14,963)      |
| D0083328 Common Expenses                                      | 0                  | (8,984)            | (74)                 | (76,213)         | 0              | 0               | 445          | 9,478            | 0                | (75,347)      |
| D0090066 Integrated Renewable Energy System (Pilot)           | 323                | (4,110)            | 0                    | (17,000)         | 0              | 0               | (150)        | 0                | 0                | (20,937)      |
| <b>Total All Programs</b>                                     | <b>1,417</b>       | <b>63,838</b>      | <b>168,466</b>       | <b>158,531</b>   | <b>101,619</b> | <b>(60,890)</b> | <b>1,884</b> | <b>(380,011)</b> | <b>(3,167)</b>   | <b>51,689</b> |
| Less Renewable Energy Program                                 | 0                  | (1,873)            | 0                    | 0                | 0              | 0               | 77           | (10,000)         | (3,167)          | (14,963)      |
| <b>Total Less Renewable Energy Program</b>                    | <b>1,417</b>       | <b>65,711</b>      | <b>168,466</b>       | <b>158,531</b>   | <b>101,619</b> | <b>(60,890)</b> | <b>1,807</b> | <b>(370,011)</b> | <b>0</b>         | <b>66,651</b> |



SCHEDULE CT-2  
Page 4 of 4

TAMPA ELECTRIC COMPANY  
Description for Accounts  
For Months January 2023 through December 2023

| Internal Order     | Program Name  |
|--------------------|---|
| D0083437           | Residential Walk-Through Energy Audit                         |
| D0083432           | Residential Customer Assisted Audit                           |
| D0083434, D0083317 | Residential Computer Assisted Audit                           |
| D0083526           | Residential Ceiling Insulation                                |
| D0083530           | Residential Duct Repair                                       |
| D0083488           | Energy and Renewable Education, Awareness and Agency Outreach |
| D0083546           | Energy Star Multi-Family                                      |
| D0083541           | Energy Star for New Homes                                     |
| D0091086           | Energy Star Pool Pumps  |
| D0091087           | Energy Star Thermostats                                       |
| D0083332           | Residential Heating and Cooling                               |
| D0083538           | Neighborhood Weatherization                                   |
| D0083542           | Energy Planner  |
| D0091106           | Residential Prime Time Plus                                   |
| D0083486           | Residential Window Replacement                                |
| D0083335           | Prime Time  |
| D0083447           | Commercial/Industrial Audit (Free)                            |
| D0083446           | Comprehensive Commercial/Industrial Audit (Paid)              |
| D0083534           | Commercial Chiller  |
| D0083487           | Cogeneration  |
| D0083318           | Conservation Value  |
| D0083540           | Commercial Cooling  |
| D0083533           | Demand Response   |
| D0091107           | Facility Energy Management System                             |
| D0083506           | Industrial Load Management (GLSM 2&3)                         |
| D0083547           | LED Street and Outdoor Conversion Program                     |
| D0083528           | Lighting Conditioned Space                                    |
| D0083544           | Lighting Non-Conditioned Space                                |
| D0083535           | Lighting Occupancy Sensors                                    |
| D0083527           | CILM (GLSM 1)   |
| D0091108           | Commercial Smart Thermostats                                  |
| D0083529           | Standby Generator   |
| D0091109           | Variable Frequency Drive Control for Compressors              |
| D0083537           | Commercial Water Heating                                      |
| D0083539           | Conservation Research and Development                         |
| D0083531           | Renewable Energy Program (Sun to Go)                          |
| D0083328           | Common Expenses   |
| D0090066           | Integrated Renewable Energy System (Pilot)                    |

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Summary of Program Energy Savings by Month  
 For Months January 2023 through December 2023

| Program Name   | January   | February  | March     | April     | May       | June      | July      | August    | September | October   | November  | December  | Total      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| D0083437 Residential Walk-Through Energy Audit         | 152,969   | 130,435   | 177,470   | 159,811   | 339,488   | 173,534   | 151,076   | 285,221   | 156,648   | 115,689   | 160,258   | 161,104   | 2,182,112  |
| D0083432 Residential Customer Assisted Audit           | 284       | 150       | 450       | 191       | 311       | 319       | 398,321   | 303       | 281       | 422       | 227       | 385       | 401,643    |
| D0083434, D0083317 Residential Computer Assisted Audit | 0         | 0         | 0         | 416       | 419       | 368       | 522       | 1,029     | 0         | 673       | 0         | 0         | 3,427      |
| D0083526 Residential Ceiling Insulation                | 12,726    | 16,009    | 16,442    | 11,846    | 19,891    | 12,395    | 8,929     | 30,059    | 6,374     | 14,808    | 16,612    | 21,484    | 187,574    |
| D0083530 Residential Duct Repair                       | 2,882     | 13,141    | 2,716     | 1,603     | 15,065    | 746       | 1,136     | 10,704    | 3,885     | 778       | 3,331     | 12,631    | 66,718     |
| D0083488 Energy and Renewable Education, Awareness ar  | 9,056     | 44,191    | 26,990    | 17,937    | 10,456    | 36,623    | 24,577    | 22,612    | 7,533     | 23,269    | 22,444    | 19,624    | 264,912    |
| D0083546 Energy Star Multi-Family                      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| D0083541 Energy Star for New Homes                     | 62,594    | 46,677    | 59,709    | 54,245    | 54,011    | 51,416    | 0         | 239,000   | 14,311    | 89,019    | 43,446    | 74,950    | 789,378    |
| D0091086 Energy Star Pool Pumps                        | 34,382    | 39,428    | 27,449    | 39,376    | 50,089    | 44,903    | 52,486    | 67,285    | 32,770    | 72,953    | 30,457    | 44,849    | 536,427    |
| D0091087 Energy Star Thermostats                       | 12,628    | 9,887     | 8,544     | 10,024    | 6,979     | 9,515     | 4,193     | 18,157    | 6,386     | 14,142    | 6,642     | 10,278    | 117,374    |
| D0083332 Residential Heating and Cooling               | 29,732    | 25,503    | 26,015    | 27,964    | 24,804    | 17,657    | 28,420    | 23,575    | 16,013    | 28,337    | 16,373    | 30,315    | 294,706    |
| D0083538 Neighborhood Weatherization                   | 180,088   | 66,921    | 181,775   | 93,670    | 79,560    | 153,279   | 239,667   | 288,307   | 50,173    | 169,481   | 228,884   | 354,291   | 2,087,096  |
| D0083542 Energy Planner                                | 182,262   | 183,993   | 421,059   | 262,277   | 225,993   | 308,095   | 188,747   | 194,367   | 193,487   | 175,711   | 209,634   | 415,219   | 2,860,842  |
| D0091106 Residential Prime Time Plus                   | 150,340   | 96,540    | 338,973   | 118,655   | 139,486   | 66,349    | 47,721    | 57,287    | 64,788    | 121,901   | 162,965   | 99,958    | 1,424,973  |
| D0083486 Residential Window Replacement                | 27,948    | 19,118    | 23,052    | 22,373    | 22,035    | 20,954    | 20,505    | 22,867    | 16,562    | 21,499    | 17,053    | 17,104    | 250,170    |
| D0083335 Prime Time                                    | 1,028     | 5,237     | 3,761     | 596       | 7,351     | 7,578     | 6,123     | 10,158    | 6,150     | 5,861     | 4,570     | 3,505     | 61,908     |
| D0083447 Commercial/Industrial Audit (Free)            | 40,878    | 34,412    | 44,582    | 37,312    | 42,801    | 39,850    | 45,343    | 50,271    | 51,752    | 74,896    | 70,111    | 27,388    | 559,516    |
| D0083446 Comprehensive Commercial/Industrial Audit (P  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| D0083534 Commercial Chiller                            | 5,669     | 109       | 0         | 0         | 0         | 0         | 0         | 109       | 0         | 85        | 51        | 189       | 6,212      |
| D0083487 Cogeneration                                  | 2,982     | 2,350     | 6,543     | 2,726     | 2,870     | 2,232     | 2,869     | 2,650     | 2,435     | 2,904     | 2,164     | 3,606     | 35,730     |
| D0083318 Conservation Value                            | 2,000     | (2,000)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| D0083540 Commercial Cooling                            | 1,770     | 456       | 652       | 11,437    | 322       | 551       | 5,398     | 6,484     | 378       | 5,032     | 356       | 630       | 34,366     |
| D0083533 Demand Response                               | 574,633   | 297,579   | 298,108   | 297,756   | 297,502   | 297,444   | 297,875   | 298,061   | 297,449   | 297,401   | 297,945   | 298,119   | 3,849,871  |
| D0091107 Facility Energy Management System             | 1,533     | 1,676     | 1,993     | 243,791   | 6,626     | 277,566   | 1,883     | 2,066     | 1,923     | 52,395    | 1,817     | 27,379    | 620,270    |
| D0083506 Industrial Load Management (GLSM 2&3)         | 1,525,506 | 2,077,105 | 1,875,732 | 1,810,380 | 1,880,620 | 1,891,035 | 1,962,020 | 2,066,462 | 2,143,358 | 1,965,028 | 1,698,548 | 1,775,656 | 22,761,449 |
| D0083547 LED Street and Outdoor Conversion Program     | 10,483    | 2,145     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 12,628     |
| D0083528 Lighting Conditioned Space                    | 49,002    | 23,247    | 6,345     | 24,640    | 8,933     | 26,843    | 6,179     | 77,410    | 7,788     | 13,321    | 33,937    | 26,168    | 303,814    |
| D0083544 Lighting Non-Conditioned Space                | 16,319    | 16,126    | 3,746     | 22,489    | 5,123     | 18,380    | 7,545     | 60,105    | 4,786     | 13,155    | 4,607     | 52,864    | 225,225    |
| D0083535 Lighting Occupancy Sensors                    | 1,022     | 1,161     | 2,895     | 1,325     | 1,540     | 1,344     | 1,524     | 1,264     | 1,451     | 2,800     | 11,826    | 1,776     | 29,967     |
| D0083527 CILM (GLSM 1)                                 | 0         | 0         | 0         | 0         | 1,866     | 933       | 933       | 933       | 933       | 933       | 0         | 0         | 6,531      |
| D0091108 Commercial Smart Thermostats                  | 1,533     | 1,676     | 1,742     | 2,213     | 3,139     | 3,013     | 2,286     | 1,928     | 2,048     | 2,197     | 1,564     | 1,958     | 25,198     |
| D0083529 Standby Generator                             | 411,784   | 409,596   | 417,852   | 414,885   | 419,956   | 426,765   | 428,350   | 451,479   | 406,598   | 450,853   | 464,993   | 452,695   | 5,133,806  |
| D0091109 Variable Frequency Drive Control for Compress | 1,022     | 1,118     | 976       | 1,166     | 10,300    | 2,044     | 1,280     | 1,285     | 1,123     | 1,060     | 1,077     | 1,242     | 23,693     |
| D0083537 Commercial Water Heating                      | 0         | 0         | 75        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 75         |
| D0083539 Conservation Research and Development         | 0         | 0         | 447       | 147       | 368       | 102       | 76        | 0         | 0         | 170       | 1,785     | 44,528    | 47,624     |
| D0083531 Renewable Energy Program (Sun to Go)          | (9,355)   | 1,646     | (9,015)   | (10,296)  | (10,718)  | (10,490)  | (10,098)  | (10,190)  | (9,740)   | (9,109)   | (8,271)   | (8,262)   | (103,897)  |
| D0083528 Common Expenses                               | 54,079    | 70,991    | 72,155    | 54,080    | 61,252    | 48,397    | 42,267    | 59,106    | 112,355   | 84,368    | 33,875    | 70,236    | 765,151    |
| D0090066 Integrated Renewable Energy System (Pilot)    | 89,713    | 106,259   | 86,989    | 86,390    | 88,046    | 87,263    | 86,737    | 86,249    | 85,759    | 85,271    | 84,781    | 84,293    | 1,061,751  |
| Total All Programs                                     | 3,637,494 | 3,702,982 | 4,127,252 | 3,822,415 | 3,866,466 | 4,017,002 | 4,073,888 | 4,426,631 | 3,665,737 | 3,918,331 | 3,624,061 | 4,126,078 | 47,028,255 |
| Less Renewable Energy Program                          | (9,355)   | 1,646     | (9,015)   | (10,296)  | (10,718)  | (10,490)  | (10,098)  | (10,190)  | (9,740)   | (9,109)   | (8,271)   | (8,262)   | (103,897)  |
| Total Less Renewable Energy Program                    | 3,646,848 | 3,704,236 | 4,136,266 | 3,832,711 | 3,877,204 | 4,027,492 | 4,083,986 | 4,436,821 | 3,656,477 | 3,927,440 | 3,632,331 | 4,134,339 | 47,132,152 |

TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up and Interest Provision  
For Months January 2023 through December 2023

| Description   | January          | February         | March            | April            | May              | June             | July             | August           | September        | October          | November         | December         | Total             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 Residential Conservation Audit Fees (A)           | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0              | \$0               |
| 2 Conservation Adjustment Revenues *                | 3,783,092        | 3,435,853        | 3,530,619        | 3,845,837        | 4,054,549        | 4,452,607        | 5,049,290        | 5,118,045        | 5,223,905        | 4,447,626        | 3,701,237        | 3,506,130        | 50,148,788        |
| 3 Total Revenues                                    | 3,783,092        | 3,435,853        | 3,530,619        | 3,845,837        | 4,054,549        | 4,452,607        | 5,049,290        | 5,118,045        | 5,223,905        | 4,447,626        | 3,701,237        | 3,506,130        | 50,148,788        |
| 4 Prior Period True-up                              | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,160</u>    | <u>30,163</u>    | <u>361,923</u>    |
| 5 Conservation Revenue Applicable to Period         | 3,813,252        | 3,466,013        | 3,560,779        | 3,875,997        | 4,084,709        | 4,482,767        | 5,079,450        | 5,148,205        | 5,254,065        | 4,477,786        | 3,731,397        | 3,536,293        | 50,510,711        |
| 6 Conservation Expenses                             | <u>3,646,848</u> | <u>3,701,236</u> | <u>4,136,266</u> | <u>3,832,711</u> | <u>3,877,204</u> | <u>4,027,492</u> | <u>4,083,986</u> | <u>4,436,821</u> | <u>3,695,477</u> | <u>3,927,440</u> | <u>3,632,331</u> | <u>4,134,339</u> | <u>47,132,152</u> |
| 8 Regulatory Adjustments                            | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 7 True-up This Period (Line 5 - Line 6)             | 166,404          | (235,223)        | (575,488)        | 43,285           | 207,504          | 455,274          | 995,464          | 711,384          | 1,568,588        | 550,347          | 99,066           | (598,047)        | 3,378,559         |
| 9 Interest Provision This Period                    | 18,520           | 18,937           | 17,868           | 17,139           | 18,071           | 19,870           | 23,467           | 27,796           | 32,723           | 37,521           | 39,093           | 37,761           | 308,766           |
| 10 True-up & Interest Provision Beginning of Period | 4,883,834        | 5,038,598        | 4,792,152        | 4,204,372        | 4,234,636        | 4,430,051        | 4,875,035        | 5,863,806        | 6,572,826        | 8,133,977        | 8,691,685        | 8,799,684        | 4,883,834         |
| 11 Prior Period True-up Collected (Refunded)        | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,160)</u>  | <u>(30,163)</u>  | <u>(361,923)</u>  |
| 12 End of Period Total Net True-up                  | 5,038,598        | 4,792,152        | 4,204,372        | 4,234,636        | 4,430,051        | 4,875,035        | 5,863,806        | 6,572,826        | 8,133,977        | 8,691,685        | 8,799,684        | 8,209,235        | 8,209,235         |

\* Net of Revenue Taxes  
(A) Included in Line 6

| Revenues:         | Expenses:         | True Up:         |
|-------------------|-------------------|------------------|
| 3,813,252         | 3,646,848         | 166,404          |
| 3,466,013         | 3,701,236         | (235,223)        |
| 3,560,779         | 4,136,266         | (575,488)        |
| 3,875,997         | 3,832,711         | 43,285           |
| 4,084,709         | 3,877,204         | 207,504          |
| 4,482,767         | 4,027,492         | 455,274          |
| 5,079,450         | 4,083,986         | 995,464          |
| 5,148,205         | 4,436,821         | 711,384          |
| 5,254,065         | 3,695,477         | 1,558,588        |
| 4,477,786         | 3,927,440         | 550,347          |
| 3,731,397         | 3,632,331         | 99,066           |
| <u>3,536,293</u>  | <u>4,134,339</u>  | <u>(598,047)</u> |
| <u>50,510,711</u> | <u>47,132,152</u> | <u>3,378,559</u> |
|                   | Check             | 3,378,559        |
|                   | Variance          | 0                |

SCHEDULE CT-3  
 Page 3 of 3

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Calculation of True-up and Interest Provision  
 For Months January 2023 through December 2023

| Interest Provision                          | January     | February    | March       | April       | May         | June        | July        | August      | September   | October     | November    | December    | Total     |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| 1 Beginning True-up Amount                  | \$4,883,834 | \$5,038,598 | \$4,792,152 | \$4,204,372 | \$4,234,636 | \$4,430,051 | \$4,875,035 | \$5,863,806 | \$6,572,826 | \$8,133,977 | \$8,691,685 | \$8,799,684 |           |
| 2 Ending True-up Amount Before Interest     | 5,020,078   | 4,773,215   | 4,186,504   | 4,217,497   | 4,411,980   | 4,855,165   | 5,840,339   | 6,545,030   | 8,101,254   | 8,654,164   | 8,760,591   | 8,171,474   |           |
| 3 Total Beginning & Ending True-up          | 9,903,912   | 9,811,813   | 8,978,656   | 8,421,869   | 8,646,616   | 9,285,216   | 10,715,374  | 12,408,836  | 14,674,080  | 16,788,141  | 17,452,276  | 16,971,158  |           |
| 4 Average True-up Amount (50% of Line 3)    | 4,951,956   | 4,905,907   | 4,489,328   | 4,210,935   | 4,323,308   | 4,642,608   | 5,357,687   | 6,204,418   | 7,337,040   | 8,394,071   | 8,726,138   | 8,485,579   |           |
| 5 Interest Rate - First Day of Month        | 4.370000    | 4.610000    | 4.660000    | 4.880000    | 4.890000    | 5.140000    | 5.130000    | 5.370000    | 5.370000    | 5.330000    | 5.400000    | 5.340000    |           |
| 6 Interest Rate - First Day of Next Month   | 4.610000    | 4.660000    | 4.880000    | 4.890000    | 5.140000    | 5.130000    | 5.370000    | 5.370000    | 5.330000    | 5.400000    | 5.340000    | 5.340000    |           |
| 7 Total (Line 5 + Line 6)                   | 8.980000    | 9.270000    | 9.540000    | 9.770000    | 10.030000   | 10.270000   | 10.500000   | 10.740000   | 10.700000   | 10.730000   | 10.740000   | 10.680000   |           |
| 8 Average Interest Rate (60% of Line 7)     | 4.490000    | 4.635000    | 4.770000    | 4.885000    | 5.015000    | 5.135000    | 5.250000    | 5.370000    | 5.350000    | 5.365000    | 5.370000    | 5.340000    |           |
| 9 Monthly Average Interest Rate (Line 8/12) | 0.003740    | 0.003860    | 0.003980    | 0.004070    | 0.004180    | 0.004280    | 0.004380    | 0.004480    | 0.004460    | 0.004470    | 0.004480    | 0.004450    |           |
| 10 Interest Provision (Line 4 x Line 9)     | \$18,520    | \$18,937    | \$17,868    | \$17,139    | \$18,071    | \$19,870    | \$23,467    | \$27,796    | \$32,723    | \$37,521    | \$39,093    | \$37,761    | \$308,766 |

TAMPA ELECTRIC COMPANY  
 Schedule of Capital Investment, Depreciation and Return  
 For Months January 2023 through December 2023

PRICE RESPONSIVE LOAD MANAGEMENT

| Description                                       | Beginning of Period | January     | February    | March       | April       | May         | June        | July        | August      | September   | October     | November    | December    | Total       |
|---|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 Investment                                      |                     | \$51,085    | \$67,588    | \$47,788    | \$92,967    | \$53,902    | \$88,003    | \$56,289    | \$96,430    | \$67,522    | \$11,046    | \$35,214    | \$56,191    | \$726,025   |
| 2 Retirements                                     |                     | \$40,587    | \$60,384    | \$57,762    | \$35,531    | \$78,973    | \$28,407    | \$90,592    | \$70,139    | \$82,613    | \$69,501    | \$77,785    | \$26,158    | \$718,433   |
| 3 Depreciation Base                               |                     | 3,104,309   | 3,111,512   | 3,101,539   | 3,158,975   | 3,133,904   | 3,193,500   | 3,161,197   | 3,187,488   | 3,172,397   | 3,113,941   | 3,071,370   | 3,101,402   |             |
| 4 Depreciation Expense                            |                     | 51,651      | 51,799      | 51,775      | 52,171      | 52,441      | 52,728      | 52,956      | 52,906      | 52,999      | 52,386      | 51,544      | 51,440      | 626,796     |
| 5 Cumulative Investment                           | 3,093,811           | \$3,104,309 | \$3,111,512 | \$3,101,539 | \$3,158,975 | \$3,133,904 | \$3,193,500 | \$3,161,197 | \$3,187,488 | \$3,172,397 | \$3,113,941 | \$3,071,370 | \$3,101,402 | \$3,101,402 |
| 6 Less: Accumulated Depreciation                  | 1,534,783           | 1,545,847   | 1,537,261   | 1,531,274   | 1,547,914   | 1,521,382   | 1,545,703   | 1,508,067   | 1,490,833   | 1,461,219   | 1,444,104   | 1,417,863   | 1,443,145   | 1,443,145   |
| 7 Net Investment                                  | \$1,559,028         | \$1,558,462 | \$1,574,252 | \$1,570,264 | \$1,611,060 | \$1,612,522 | \$1,647,797 | \$1,653,130 | \$1,696,654 | \$1,711,177 | \$1,669,837 | \$1,653,507 | \$1,658,257 | \$1,658,257 |
| 8 Average Investment                              |                     | 1,568,745   | 1,566,357   | 1,572,258   | 1,590,662   | 1,611,791   | 1,630,160   | 1,650,464   | 1,674,892   | 1,703,916   | 1,690,507   | 1,661,672   | 1,655,882   |             |
| 9 Return on Average Investment - Equity Component |                     | 8,475       | 8,516       | 8,548       | 8,648       | 8,763       | 8,863       | 8,949       | 9,082       | 9,239       | 9,166       | 9,010       | 8,978       | 106,237     |
| 10 Return on Average Investment - Debt Component  |                     | 2,466       | 2,478       | 2,487       | 2,516       | 2,549       | 2,579       | 2,611       | 2,649       | 2,695       | 2,674       | 2,628       | 2,619       | 30,951      |
| 11 Total Depreciation and Return                  |                     | \$62,592    | \$62,793    | \$62,810    | \$63,335    | \$63,753    | \$64,170    | \$64,516    | \$64,637    | \$64,933    | \$64,226    | \$63,182    | \$65,037    | \$763,984   |

Depreciation expense is calculated using a useful life of 60 months.  
 Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
 Line 10 x 1.8981% x 1/12 (Jan-Dec).

|            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ROI Equity | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 |
| ROI Debt   | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 |

TAMPA ELECTRIC COMPANY  
 Schedule of Capital Investment, Depreciation and Return  
 For Months January 2023 through December 2023

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     | \$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        | 0     |
| 9 Return on Average Investment   | 0                   | 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        | 0     |
| 11 Total Depreciation and Return | \$0                 | \$0     | \$0      | \$0   | \$0   | \$0 | \$0  | \$0  | \$0    | \$0       | \$0     | \$0      | \$0      | \$0   |

Depreciation expense is calculated using a useful life of 60 months.  
 Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
 Line 10 x 1.8981% x 1/12 (Jan-Dec).

|            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ROI Equity | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 |
| ROI Debt   | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 |

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
For Months January 2023 through December 2023

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      | \$0      | \$0      | \$0      | \$0       | \$0      | \$0      | \$0      | \$0      |
| 2 Retirements                                     | -\$12,523           |          | \$13,325 | \$0      | \$0      | \$0      | \$0      | \$0      | \$0      | \$0       | \$0      | \$0      | \$0      | \$0      |
| 3 Depreciation Base                               | 33,693              | 20,368   | 20,368   | 20,368   | 20,368   | 20,368   | 20,368   | 20,368   | 20,368   | 20,368    | 20,368   | 20,368   | 20,368   | 20,368   |
| 4 Depreciation Expense                            | 457                 | 451      | 339      | 339      | 339      | 339      | 339      | 339      | 339      | 339       | 339      | 339      | 339      | 4,302    |
| 5 Cumulative Investment                           | 21,170              | \$33,693 | \$20,368 | \$20,368 | \$20,368 | \$20,368 | \$20,368 | \$20,368 | \$20,368 | \$20,368  | \$20,368 | \$20,368 | \$20,368 | \$20,368 |
| 6 Less: Accumulated Depreciation                  | 14,661              | 27,642   | 14,767   | 15,107   | 15,446   | 15,786   | 16,125   | 16,465   | 16,804   | 17,143    | 17,483   | 17,822   | 18,162   | 18,162   |
| 7 Net Investment                                  | \$6,509             | \$6,052  | \$5,601  | \$5,262  | \$4,922  | \$4,583  | \$4,243  | \$3,904  | \$3,564  | \$3,225   | \$2,885  | \$2,546  | \$2,206  | \$2,206  |
| 8 Average Investment                              | 6,280               | 5,826    | 5,431    | 5,092    | 4,752    | 4,413    | 4,073    | 3,734    | 3,395    | 3,055     | 2,716    | 2,376    | 2,036    | 2,036    |
| 9 Return on Average Investment - Equity Component | 34                  | 32       | 30       | 28       | 26       | 24       | 22       | 20       | 18       | 17        | 15       | 13       | 11       | 279      |
| 10 Return on Average Investment - Debt Component  | 10                  | 9        | 9        | 8        | 8        | 7        | 6        | 6        | 6        | 5         | 5        | 4        | 4        | 81       |
| 11 Total Depreciation and Return                  | \$501               | \$492    | \$378    | \$375    | \$373    | \$370    | \$367    | \$365    | \$362    | \$361     | \$358    | \$356    | \$356    | \$4,662  |

Depreciation expense is calculated using a useful life of 60 months.  
Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
Line 10 x 1.8981% x 1/12 (Jan-Dec).

|            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ROI Equity | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 |
| ROI Debt   | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 |

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
For Months January 2023 through December 2023

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      | \$0   |
| 2 Retirements                                     | \$0                 | \$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        | 0     |
| 4 Depreciation Expense                            | 0                   | 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        | 0     |
| 9 Return on Average Investment - Equity Component | 0                   | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 0       | 0        | 0        | 0     |
| 10 Return on Average Investment - Debt Component  | -                   | -       | -        | -     | -     | -   | -    | -    | -      | -         | -       | -        | -        | -     |
| 11 Total Depreciation and Return                  | \$0                 | \$0     | \$0      | \$0   | \$0   | \$0 | \$0  | \$0  | \$0    | \$0       | \$0     | \$0      | \$0      | \$0   |

Depreciation expense is calculated using a useful life of 60 months.  
Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
Line 10 x 1.8981% x 1/12 (Jan-Dec).

|            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ROI Equity | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 |
| ROI Debt   | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 |



SCHEDULE CT-4  
 Page 5 of 6

TAMPA ELECTRIC COMPANY  
 Schedule of Capital Investment, Depreciation and Return  
 For Months January 2023 through December 2023

INTEGRATED RENEWABLE ENERGY SYSTEMS (PILOT)

| Description  | Beginning of Period | January     | February    | March       | April       | May         | June        | July        | August      | September   | October     | November    | December    | Total       |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 Expenditures/Additions                           |                     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 2 In-Service                                       |                     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 3 Retirements                                      |                     | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 4 Depreciation Base                                |                     | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   | 4,188,533   |
| 5 Depreciation Expense                             |                     | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      | 69,809      |
| 6 Cumulative Investment In-Service                 | 4,188,533           | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 | \$4,188,533 |
| 7 Less: Accumulated Depreciation                   | 1,317,820           | 1,387,629   | 1,457,438   | 1,527,247   | 1,597,056   | 1,666,865   | 1,736,674   | 1,806,483   | 1,876,291   | 1,946,100   | 2,015,909   | 2,085,718   | 2,155,527   | 2,155,527   |
| 8 CWIP   | 0                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 9 Net Investment                                   | \$2,870,713         | \$2,800,904 | \$2,731,095 | \$2,661,286 | \$2,591,478 | \$2,521,669 | \$2,451,860 | \$2,382,051 | \$2,312,242 | \$2,242,433 | \$2,172,624 | \$2,102,815 | \$2,033,006 | \$2,033,006 |
| 10 Average Investment                              |                     | 2,835,809   | 2,766,000   | 2,696,191   | 2,626,382   | 2,556,573   | 2,486,764   | 2,416,955   | 2,347,146   | 2,277,338   | 2,207,529   | 2,137,720   | 2,067,911   |             |
| 11 Return on Average Investment - Equity Component |                     | 15,418      | 15,039      | 14,659      | 14,280      | 13,900      | 13,521      | 13,105      | 12,727      | 12,348      | 11,970      | 11,591      | 11,213      | 159,771     |
| 12 Return on Average Investment - Debt Component   |                     | 4,486       | 4,375       | 4,265       | 4,154       | 4,044       | 3,933       | 3,823       | 3,713       | 3,602       | 3,492       | 3,381       | 3,271       | 46,539      |
| 13 Total Depreciation and Return                   |                     | \$89,713    | \$89,223    | \$88,733    | \$88,243    | \$87,753    | \$87,263    | \$86,737    | \$86,249    | \$85,759    | \$85,271    | \$84,781    | \$84,293    | \$1,044,017 |

Depreciation expense is calculated using a useful life of 60 months.  
 Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
 Line 10 x 1.8981% x 1/12 (Jan-Dec).

ROI Equity 0.065244 0.065244 0.065244 0.065244 0.065244 0.065244 0.065244 0.065244 0.065066 0.065066 0.065066 0.065066 0.065066 0.065066  
 ROI Debt 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981 0.018981

ck

SCHEDULE CT-4  
 Page 6 of 6

TAMPA ELECTRIC COMPANY  
 Schedule of Capital Investment, Depreciation and Return  
 For Months January 2023 through December 2023

RESIDENTIAL PRIME TIME PLUS

| Description                                       | Beginning of Period | January | February | March    | April    | May       | June      | July      | August    | September | October   | November  | December  | Total     |
|---|---------------------|---------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 Investment                                      | \$0                 | \$0     | \$2,942  | \$53,214 | \$14,596 | \$53,995  | \$27,353  | \$50,771  | \$48,668  | \$70,524  | \$20,983  | \$72,895  | \$59,241  | \$475,181 |
| 2 Retirements                                     | \$0                 | \$0     | \$0      | \$0      | \$0      | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| 3 Depreciation Base                               | 0                   | 0       | 2,942    | 56,156   | 70,752   | 124,747   | 152,100   | 202,871   | 251,539   | 322,062   | 343,045   | 415,940   | 475,181   |           |
| 4 Depreciation Expense                            | 0                   | 0       | 25       | 492      | 1,058    | 1,629     | 2,307     | 2,958     | 3,787     | 4,780     | 5,543     | 6,325     | 7,426     | 36,329    |
| 5 Cumulative Investment                           | 0                   | \$0     | \$2,942  | \$56,156 | \$70,752 | \$124,747 | \$152,100 | \$202,871 | \$251,539 | \$322,062 | \$343,045 | \$415,940 | \$475,181 | \$475,181 |
| 6 Less: Accumulated Depreciation                  | 0                   | 0       | 25       | 517      | 1,575    | 3,204     | 5,511     | 8,469     | 12,256    | 17,036    | 22,578    | 28,903    | 36,329    | 36,329    |
| 7 Net Investment                                  | \$0                 | \$0     | \$2,917  | \$55,639 | \$69,177 | \$121,543 | \$146,589 | \$194,402 | \$239,283 | \$305,027 | \$320,467 | \$387,037 | \$438,852 | \$438,852 |
| 8 Average Investment                              | 0                   | 0       | 1,459    | 29,278   | 62,408   | 95,360    | 134,066   | 170,495   | 216,842   | 272,155   | 312,747   | 353,752   | 412,945   |           |
| 9 Return on Average Investment - Equity Component | 0                   | 0       | 8        | 159      | 339      | 518       | 729       | 924       | 1,176     | 1,476     | 1,696     | 1,918     | 2,239     | 11,182    |
| 10 Return on Average Investment - Debt Component  | 0                   | 0       | 2        | 46       | 99       | 151       | 212       | 270       | 343       | 430       | 495       | 560       | 653       | 3,261     |
| 11 Total Depreciation and Return                  | \$0                 | \$0     | \$35     | \$697    | \$1,496  | \$2,298   | \$3,248   | \$4,152   | \$5,306   | \$6,686   | \$7,734   | \$8,803   | \$10,318  | \$50,772  |

Depreciation expense is calculated using a useful life of 60 months.  
 Line 9 x 6.5244% x 1/12 (Jan-Jun) expansion factor of 1.34315. Line 9 x 6.5066% x 1/12 (Jul-Dec) expansion factor of 1.33950. Both based on ROE of 10.20% and weighted income tax rate of 25.345%.  
 Line 10 x 1.8981% x 1/12 (Jan-Dec).

|            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ROI Equity | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065244 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 | 0.065066 |
| ROI Debt   | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 | 0.018981 |

SCHEDULE CT-5  
Page 1 of 1

TAMPA ELECTRIC COMPANY  
Reconciliation and Explanation of  
Difference Between Filing and FPSC Audit  
For Months January 2023 through December 2023

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, 2023 to December 31, 2023

Number of customers participating:  
Residential Walk-Through: 4,090  
Residential Customer Assisted: 100,189  
Residential Computer Assisted: 5  
Commercial/Industrial: 976  
Commercial/Industrial Comprehensive: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$3,126,707.

Program Progress Summary: Through this reporting period 376,221 customers have participated in on-site audits. Additionally, 557,543 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, 2023 to December 31, 2023

Number of customers participating: 480

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$187,574.

Program Progress Summary: Through this reporting period 125,509 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, 2023 to December 31, 2023

Number of customers participating: 315

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$68,718.

Program Progress Summary: Through this reporting period 104,726 customers have participated.

## Program Description and Progress

Program Title: Energy and Renewable Education, Awareness and Agency Outreach

Program Description: The Energy and Renewable 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, 2023 to December 31, 2023

In this reporting period Tampa Electric participated in over 40 designated energy education and awareness events. Tampa Electric also continues to partner with Junior Achievement BizTown. In addition, the company gave 2 presentations to civic organizations and distributed 2,401 energy saving kits to participating customers. As well as reengage the energy efficiency and electric vehicle (“EV”) training curriculum through the local school systems.

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$264,912.

Program Progress Summary: Through this reporting period Tampa Electric has partnered with 152 local schools to present Energy Education to 42,044 students and Electric Vehicle Education to 1,838 with (three) local high schools. In addition, the company gave 224 presentations to civic organizations that generated 1,655 customer assisted audits and distributed 14,283 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, 2023 to December 31, 2023

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$0.

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, 2023 to December 31, 2023

Number of customers participating: 770

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$789,378.

Program Progress Summary: Through this reporting period 17,825 customers have participated.

## Program Description and Progress

Program Title: ENERGY STAR Pool Pumps

Program Description: The ENERGY STAR Pool Pumps 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 ENERGY STAR rated pool pumps to help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. High efficiency pool pumps require less demand and energy as compared to standard systems. This program will rebate residential customers that install a qualifying pool pump.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 1,460

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$536,427.

Program Progress Summary: Through this reporting period 3,291 customers have participated.

## Program Description and Progress

Program Title: ENERGY STAR Thermostats

Program Description: The ENERGY STAR Thermostats Program is designed to encourage customers to make cost-effective improvements to existing residences. The goal is to offer customer rebates for installing an ENERGY STAR certified smart thermostat to help reduce their energy consumption while reducing Tampa Electric's weather sensitive peak demand. Smart thermostats are designed to reduce demand and energy by decreasing the load on residential air conditioning and heating equipment and providing energy usage information regarding the heating and cooling system's settings and usage. This program will rebate residential customers that install a qualifying thermostat.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 1,505

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$117,374.

Program Progress Summary: Through this reporting period 3,900 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, 2023 to December 31, 2023

Number of customers participating: 1,681

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$294,706.

Program Progress Summary: Through this reporting period 219,269 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, 2023 to December 31, 2023

Number of customers participating: 8,258

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$2,087,096.

Program Progress Summary: Through this reporting period 79,010 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, 2023 to December 31, 2023

Number of net customers participating: 480

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$2,960,842.

Program Progress Summary: Through this reporting period 8,469 customers have participated.

## Program Description and Progress

Program Title: Residential Prime Time Plus

Program Description: Tampa Electric's "Prime Time Plus" is a residential load management program designed to alter the company's system load curve by reducing summer and winter demand peaks. Residential loads such as heating, air conditioning, water heaters and pool pumps will be controlled via the company's advanced metering infrastructure ("AMI") when that system fully becomes available. In addition, the customer will receive the same programmable "smart thermostat" and access to the web portal offered in the Energy Planner program. The web portal and "smart thermostat" allow the customer to change thermostat settings from any web connected device. The program will leverage the company's AMI to provide the communication with the installed thermostat and customer selected appliances for load control.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of net customers participating: 537

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$1,424,973.

Program Progress Summary: Through this reporting period 538 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, 2023 to December 31, 2023

Number of customers participating: 1,236

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$250,170.

Program Progress Summary: Through this reporting period 21,811 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, 2023 to December 31, 2023

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$61,908.

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

## 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, 2023 to December 31, 2023

Number of customers participating: 3

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$6,212.

Program Progress Summary: Through this reporting period 78 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, 2023 to December 31, 2023

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, 2023 to December 31, 2023

Actual expenses were \$35,730.

Program Progress Summary: At the end of 2023, 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 398.3 MW. During 2023, the company received 97 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, 2023 to December 31, 2023

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$8.

Program Progress Summary: Through this reporting period 51 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, 2023 to December 31, 2023

Number of customers participating: 174

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$34,366.

Program Progress Summary: Through this reporting period 2,626 customers have participated.

## Program Description and Progress

Program Title: Demand Response

Program Description: Tampa Electric's Commercial Demand Response is a conservation and load management program intended to help alter the company's system load curve by reducing summer and winter demand peaks. 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: January 1, 2023 to December 31, 2023

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$3,849,871.

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: Facility Energy Management System

Program Description: The Facility Energy Management System 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 facility energy management system that provides real time operational, production and energy consumption information which enables the customer to reduce their energy consumption and demand and reducing Tampa Electric's peak demand. Tampa Electric will provide a rebate to customers who install a qualifying facility energy management system.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 26

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$620,270.

Program Progress Summary: Through this reporting period 30 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, 2023 to December 31, 2023

Net new customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$22,761,449.

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. Beginning January 2022, Tampa Electric closed the IS (firm) rate schedule and transferred these customers to either GSD or GSLD. These customers continue to be 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, 2023 to December 31, 2023

Number of luminaires retired: 8,827

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Net expenditures were \$12,628.

Program Progress Summary: Through this reporting period 209,821 luminaires have been converted. As of April 2023, the LED Street Light Conversion Program has been completed.

## 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, 2023 to December 31, 2023

Number of customers participating: 79

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$303,814.

Program Progress Summary: Through this reporting period 3,325 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, 2023 to December 31, 2023

Number of customers participating: 38

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$225,225.

Program Progress Summary: Through this reporting period 1,261 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, 2023 to December 31, 2023

Number of customers participating: 6

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$29,967.

Program Progress Summary: Through this reporting period 243 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, 2023 to December 31, 2023

Net new customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$6,531.

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

## Program Description and Progress

Program Title: Commercial Smart Thermostats

Program Description: The Commercial Smart Thermostat 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 smart thermostats to help reduce their demand while reducing Tampa Electric's weather sensitive peak demand. Smart thermostats are designed to reduce demand and energy by decreasing the load on commercial/industrial air conditioning and heating equipment and providing energy usage information regarding the heating and cooling system's settings and usage. This program will rebate commercial/industrial customers that install qualifying thermostat(s).

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 7

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$25,198.

Program Progress Summary: Through this reporting period 146 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, 2023 to December 31, 2023

Net new customers participating: 17

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$5,153,806.

Program Progress Summary: Through this reporting period there are 130 participating customers.

## Program Description and Progress

Program Title: Variable Frequency Drive Control for Compressors

Program Description: The Variable Frequency Drive Control for Compressors 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 variable frequency drives to their new or existing refrigerant or air compressor motors to help reduce their demand while reducing Tampa Electric's weather sensitive peak demand. Tampa Electric will provide a rebate to customers who install a qualifying variable frequency drive.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 16

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$23,693.

Program Progress Summary: Through this reporting period 38 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, 2023 to December 31, 2023

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$75.

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

## Program Description and Progress

Program Title: Integrated Renewable Energy System (Pilot)

Program Description: The commercial/industrial Integrated Renewable Energy System Program is a five-year pilot program to study the capabilities and DSM opportunities of a fully integrated renewable energy system. The integrated renewable energy system will include an approximate 800 kW photovoltaic array, two-250 kW batteries, and several electric vehicle charging systems to charge electric vehicles, industrial vehicles and auxiliary industrial vehicle batteries. The pilot program will have two main purposes. The first main purpose is to evaluate the capability to perform demand response from the main batteries and each vehicle battery and to determine the preferred operating characteristics of a fully integrated renewable and energy storage system to leverage DSM opportunities. The second main purpose is to use the installation and its associated operational information as an education platform for commercial and industrial customers seeking information on this type of system and its benefits, concerns and capabilities.

Program Accomplishments: January 1, 2023 to December 31, 2023

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$1,061,751.

Program Progress Summary: Tampa Electric continued studying the Integrated Renewable Energy System ("IRES") following its commissioning in 2021. The Pilot program is on track to be completed by the end of 2024.

## 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, 2023 to December 31, 2023

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$47,624.

Program Progress Summary: For 2023, the company worked on identifying the site selection and began the process for installing the first small to mid-size commercial battery in early 2024.

## 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, 2023 to December 31, 2023

|  |       |
|--|-------|
| Year-end customers participating:      | 1,081 |
| Number of net customers participating: | -40   |
| Blocks of energy purchased:            | 1,924 |
| One-time blocks of energy sold:        | 0     |

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023

Actual expenses were \$19,946.  
Actual program revenues were \$123,843.

Program Progress Summary: In this reporting period 24,498 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, 2023 to December 31, 2023  
N/A

Program Fiscal Expenditures: January 1, 2023 to December 31, 2023  
Actual expenses were \$763,151.

Program Progress Summary: N/A