



10 31/95  
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**Florida Power**  
CORPORATION

**JAMES A. MCGEE**  
SENIOR COUNSEL

October 31, 1995

Ms. Blanca Bayo, Director  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 950002-EG

Dear Ms. Bayo:

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

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

Very truly yours,

James A. McGee

- ACK
- AFA 4
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EGG 1
- LEG 1
- LIN 3
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC 1
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

JAM/jb  
Enclosure  
cc: Parties of Record

RECEIVED & FILED  
FPSC-BUREAU OF RECORDS

GENERAL OFFICE

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A Florida Progress Company

DOCUMENT NUMBER-DATE

10781 NOV-1 95

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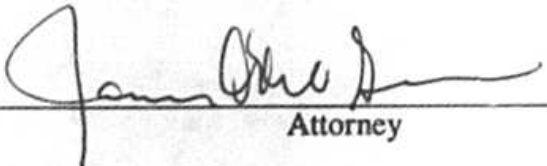
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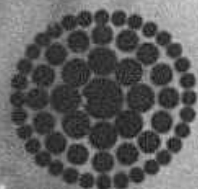
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Attorney



**Florida  
Power**  
CORPORATION

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**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET No. 950002-EG**

**FINAL TRUE-UP AMOUNT  
OCTOBER 1994 THROUGH SEPTEMBER 1995**

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**DIRECT TESTIMONY  
AND EXHIBITS OF**

**M. F. JACOB**

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**For Filing November 1, 1995**

DOCUMENT NUMBER-DATE

10781 NOV-1 1995

FPSC-RECORDS/REPORTING

**FLORIDA POWER CORPORATION**  
**DOCKET No. 950002-EG**

**DIRECT TESTIMONY OF**  
**M. F. JACOB**

1 **Q. Will you state your name and address?**

2 A. M. F. Jacob, my business address is 3201 - 34th Street South, St.  
3 Petersburg, Florida 33711.

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

6 A. I am employed by Florida Power Corporation in the capacity of Manager  
7 - Regulatory Evaluation and Planning.

8  
9 **Q. What are the responsibilities of your present position?**

10 A. I am responsible for managing the evaluation and planning of Energy  
11 Conservation programs as approved by the Public Service Commission.

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

14 A. The purpose of my testimony is to compare the actual costs for  
15 implementing programs during the time period October, 1994 through  
16 September, 1995 with the revenues collected pursuant to the  
17 conservation cost recovery factor for that same time period.

1 Q. What programs do you wish to include in this testimony?

2 A. I would like to include the following programs:

3

4	<u>Full FPC Program Name</u>	<u>Program Name as Filed (FPSC)</u>
5	Hone Energy Analysis	Home Energy Checkup
6	Home Energy Check	Home Inspection Audit
7	Business Energy Analysis	Business Energy Analysis
8	Business Energy Check	Business Energy Inspection
9	Residential Comfort Cash	Comfort Cash for Res. Customers
10	Residential A/C Duct Test & Repair	Residential Blower Door
11	Residential Insulation	Residential Insulation
12	Residential A/C Replacement	Residential HVAC Allowance
13	Residential A/C Service	Residential Air Conditioning Tuneup
14	Standby Generation	Standby Generation
15	Qualifying Facility	Qualifying Facility
16	Trade Efficiency A/C Test	Trade Ally Program
17	Home Energy Fixup	Home Energy Fixup
18	C/1 A/C Duct Test and Repair	C/1 Blower Door
19	C/1 Interior Lighting	Indoor Lighting Incentive
20	C/1 HVAC Service	C/1 HVAC Tuneup
21	C/1 Energy Fixup	C/1 Fixup
22	C/1 HVAC Replacement	C/1 HVAC Allowance
23	Motor Replacement	C/1 Motor Efficiency
24	Innovative Incentive	Demand Reduction Capital Offset
25	Efficiency Program Development	New Program Development

1	Heat Pipe	C/1 Heat Pipe Development
2	Interruptible Service Program	Interruptible Service Program
3	Curtable Service Program	Curtable Service Program
4	Load Management	Load Management
5	C/1 Comfort Cash	Comfort Cash for C/1 Customers

6

7 **Q. Have you prepared any exhibits to assist in your discussion?**

8 A. Yes.

9

10 **Q. What is the title of your Exhibit?**

11 A. My Exhibit No. \_\_\_ (MFJ-1) consists of two parts entitled, "Florida  
 12 Power Corporation Energy Conservation Adjusted Net True-Up for The  
 13 Period October, 1994 through March, 1995" and "Florida Power  
 14 Corporation Energy Conservation Adjusted Net True-Up for The Period  
 15 April, 1995 through September, 1995." There are nine (9) schedules  
 16 to this exhibit.

17

18 **Q. Would you please explain your exhibit.**

19 A. The aforementioned programs are specifically set out in Exhibit No. \_\_\_  
 20 (MFJ-1), Schedules CT-1 through CT-4, for the two six month periods.  
 21 These pages specifically set out the actual costs incurred for all  
 22 programs during the time period October, 1994 through March, 1995  
 23 and the time period April, 1995 through September, 1995. These  
 24 pages also describe the variance from the estimate based on two  
 25 months actual and four months projected to the actual costs for the



1 same time period. Schedule CT-5 consisting of 26 pages, is a brief  
2 program description that outlines the accomplishments, provides  
3 information for the fiscal expenditures and summarizes by giving a  
4 program-by-program progress report.

5  
6 **Q. Would you please discuss Schedule CT-1?**

7 **A. Yes, I will. Schedule CT-1 for the six months ending September, 1995**  
8 **depicts that during the time period October, 1994 through September,**  
9 **1995, Florida Power Corporation over-collected \$9,044,353 including**  
10 **principal and interest, in its Conservation Cost Recovery Clause. This**  
11 **amount is \$6,401,629 more than that previously projected.**

12  
13 **Q. Does this conclude your prepared testimony?**

14 **A. Yes, it does.**

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**SCHEDULE CT-1**  
**OCTOBER 1994 THROUGH MARCH 1995**

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FLORIDA POWER CORPORATION

ENERGY CONSERVATION ADJUSTED NET TRUE-UP  
FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO.			
1	END OF PERIOD TRUE-UP		
2	PRINCIPAL (CT 3, PAGE 2 of 3)	(\$2,370,599)	
3	INTEREST (CT 3, PAGE 2 of 3)	(168,435)	
4		-----	(\$2,539,034)
5	LESS: PROJECTED TRUE-UP		
6	JANUARY, 1995 HEARING		
7	CONSERVATION FACTOR		
8	PRINCIPAL	(\$2,154,253)	
9	INTEREST	(166,788)	
10		-----	(2,321,041)
11	ADJUSTED NET TRUE-UP		(\$217,993)
			=====

( ) REFLECTS OVERRECOVERY

FLORIDA POWER CORPORATION

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
 ACTUAL VS. ESTIMATED  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	\$6,295,393	\$6,204,006	\$91,387
2	PAYROLL AND BENEFITS	3,158,364	3,549,998	(391,634)
3	MATERIALS AND SUPPLIES	175,457	132,125	43,332
4	OUTSIDE SERVICES	1,200,692	2,063,229	(862,537)
5	ADVERTISING	34,792	47,666	(12,874)
6	INCENTIVES	39,249,216	39,160,316	88,900
7	VEHICLES	147,782	167,198	(19,416)
8	OTHER	3,332,772	3,162,954	169,818
9	PROGRAM REVENUES	(34)	(1,817)	1,783
-----				
10	TOTAL PROGRAM COSTS	\$53,594,434	\$54,485,675	(\$891,241)
11	LESS:			
12	CONSERVATION CLAUSE REVENUES	46,436,757	47,111,652	(674,895)
13	PRIOR TRUE-UP ADJUSTMENT	9,528,276	9,528,276	0
-----				
14	TRUE-UP BEFORE INTEREST	(2,370,599)	(2,154,253)	(216,346)
15	INTEREST PROVISION	(168,435)	(166,788)	(1,647)
-----				
16	END OF PERIOD TRUE-UP	(\$2,539,034)	(\$2,321,041)	(\$217,993)
=====				

( ) REFLECTS OVERRECOVERY

FLORIDA POWER CORPORATION

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM  
FOR THE PERIOD OCTOBER 1994 THROUGH MARCH 1995

FPSC DOCKET NO. 95002-EG  
FLORIDA POWER CORPORATION  
WITNESS M.F. JACOB  
EXHIBIT NO. 1  
MFJ - 1  
SCHEDULE CT-2  
PAGE 2 OF 3  
25-Oct-95

LINE NO	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY ANALYSIS	\$0	(\$9,417)	\$0	\$0	\$0	(\$1,336)	(\$267)	\$376	(\$10,663)	\$0	(\$10,663)
2	HOME ENERGY CHECK	130,086	413,989	12,052	172,735	19,580	(564)	28,786	128,544	905,208	0	905,208
3	BUSINESS ENERGY ANALYSIS	1,392	9,217	21	0	0	(4,120)	48	(97)	4,255	(9)	4,246
4	BUSINESS ENERGY CHECK	20,133	460,490	5,454	34,772	10,732	(7,687)	23,209	30,146	577,345	0	577,345
5	RESIDENTIAL COMFORT CASH	0	18,788	0	0	0	25,510	663	273	45,254	0	45,254
6	RESID A/C DUCT TEST/REPAIR	2,077	51,584	1,384	0	0	125,900	2,849	2,656	180,450	(25)	180,425
7	RESID INSULATION	0	19,709	(1,575)	0	0	75,281	781	(44)	94,152	0	94,152
8	RESID A/C REPLACEMENT	0	27,894	0	31,917	0	67,905	968	13,846	142,330	0	142,330
9	RESID A/C SERVICE	0	(185)	0	0	0	5	31	0	(148)	0	(148)
10		0	0	0	0	0	0	0	0	0	0	0
11	QUALIFYING FACILITY	0	150,784	1,127	8,807	0	(102)	2,875	51,925	215,216	0	215,216
12	TRADE EFFICIENCY	0	55,277	1,085	0	2,271	125	3,771	(853)	61,677	0	61,677
13	HOME ENERGY FIXUP	0	4,918	0	0	0	11,504	217	2,643	19,282	0	19,282
14	C/I COMFORT CASH	0	8,966	198	0	0	0	438	63	9,665	0	9,665
15	C/I A/C DUCT TEST/REPAIR	48	340	0	0	0	1,880	85	0	2,353	0	2,353
16	C/I INTERIOR LIGHTING	0	31,577	0	0	0	295,857	1,355	0	298,589	0	298,589
17	C/I HVAC SERVICE	0	171	0	0	0	0	0	0	171	0	171
18	C/I ENERGY FIXUP	0	1,685	0	0	0	20,811	397	4	22,877	0	22,877
19	C/I HVAC REPLACEMENT	0	3,356	0	986	0	2,140	198	491	7,171	0	7,171
20	MOTOR EFFICIENCY	0	4,123	0	0	0	13,848	123	0	18,094	0	18,094
21	INNOVATION INCENTIVE	0	14,757	0	0	0	244,098	961	0	259,816	0	259,816
22	EFFICIENCY PROGRAM DEV	0	43,865	670	40,108	0	0	1,164	32,094	117,901	0	117,901
23	HEAT PIPE	0	39	0	0	0	0	16	0	55	0	55
24	STANDBY GENERATION	0	20,548	1,315	24,764	0	154,218	1,050	0	201,893	0	201,893
25	INTERRUPTIBLE SVS PROGRAM	0	24,294	167	0	0	8,144,976	1,763	244	8,171,434	0	8,171,434
26	CURTAILABLE SVS PROGRAM	0	5,588	76	0	0	349,465	343	0	355,470	0	355,470
27	LOAD MANAGEMENT	5,698,378	1,033,912	127,576	568,593	2,209	29,759,576	62,652	1,653,742	38,908,738	0	38,908,738
28	CONSERVATION PROGRAM ADMIN	443,279	765,343	25,886	318,010	0	25	13,416	1,415,925	2,981,864	0	2,981,864
29	TOTAL ALL PROGRAMS	\$8,206,393	\$3,158,364	\$175,457	\$1,200,692	\$34,792	\$39,249,216	\$147,782	\$3,332,772	\$53,594,498	(\$34)	\$53,594,434

FLORIDA POWER CORPORATION  
 VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS  
 TWO MONTHS ACTUAL VS  
 SIX MONTHS ACTUAL VS  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

FPC DOCKET NO. 90002-EG  
 FLORIDA POWER CORPORATION  
 WITNESS M.F. JACOB  
 EXHIBIT NO. 1  
 PAGE 3 OF 3  
 28-04-95

LINE NO	PROGRAM	DEPRECIATION AMORTIZATION RETURN	PAYROLLS BENEFITS	WATER & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY ANALYSIS	\$0	(\$1,149)	\$0	\$0	\$0	(\$1,334)	(\$287)	(\$71)	(\$4,842)	\$0	(\$4,842)
2	HOME ENERGY CHECK	0	(194,225)	(112,192)	(87,075)	(15,297)	(564)	(14,816)	35,268	(208,878)	0	(208,878)
3	BUSINESS ENERGY ANALYSIS	0	(11,147)	(133)	(71)	0	0	(337)	(132)	(12,023)	1,770	(10,253)
4	BUSINESS ENERGY CHECK	0	(147,214)	(2,153)	(17,379)	1,878	(7,887)	(5,527)	6,717	(171,558)	0	(171,558)
5	RESIDENTIAL COMPART CASH	0	(1,693)	(69)	0	0	182	(147)	(23,011)	(24,774)	0	(24,774)
6	RESID AC DUCT TEST REPAIR	0	(18,371)	825	(110)	0	(87,729)	(2,347)	1,561	(108,087)	13	(108,094)
7	RESID INSULATION	0	(2,407)	0	0	0	(83,519)	487	44)	(88,458)	0	(88,458)
8	RESID AC REPLACEMENT	0	(18,903)	0	(10,829)	0	(14,484)	(779)	(25,849)	(70,708)	0	(70,708)
9	RESID AC SERVICE	0	(1,508)	0	0	0	(9)	(6)	0	(1,527)	0	(1,527)
10		0	0	0	0	0	0	0	0	0	0	0
11	QUALIFYING FACILITY	0	(17,327)	892	(20,788)	0	(102)	623	7,983	(28,727)	0	(28,727)
12	TRADE EFFICIENCY	0	(12,204)	(2,709)	0	0	37	(2,488)	(1,301)	(18,298)	0	(18,298)
13	HOME ENERGY FIXUP	0	(4,773)	0	0	0	(2,419)	(208)	(1,058)	(8,472)	0	(8,472)
14	CA COMPART CASH	0	8,292	188	0	0	0	302	63	8,835	0	8,835
15	CA AC DUCT TEST REPAIR	0	(889)	(94)	0	0	220	(11)	0	(723)	0	(723)
16	CA INTERIOR LIGHTING	0	13,488	(450)	0	0	4,005	579	(950)	18,717	0	18,717
17	CA HVAC SERVICE	0	(89)	0	0	0	0	0	0	(89)	0	(89)
18	CA ENERGY FIXUP	0	(890)	0	0	0	(50,200)	(214)	0	(51,124)	0	(51,124)
19	CA HVAC REPLACEMENT	0	1,080	0	(299)	0	(444)	(98)	(728)	(557)	0	(557)
20	MOTOR EFFICIENCY	0	1,961	0	0	0	(10,728)	21	0	(8,746)	0	(8,746)
21	INNOVATION INCENTIVE	0	1,375	0	0	0	(28,344)	349	(32)	(26,652)	0	(26,652)
22	EFFICIENCY PROGRAM DEV	0	14,296	870	(222,553)	0	0	374	22,527	(194,698)	0	(194,698)
23	HEAT PIPE	0	20	0	0	0	0	18	0	38	0	38
24	STANDBY GENERATION	0	(2,587)	33	17,079	0	(24,439)	108	(181)	(8,969)	0	(8,969)
25	INTERFERTILE SYS PROGRAM	0	10,866	(242)	0	0	78,349	990	131	90,100	0	90,100
26	CAPITALABLE SYS PROGRAM	0	2,888	78	0	0	(40,446)	319	0	(37,153)	0	(37,153)
27	LOAD MANAGEMENT	90,155	(8,331)	35,508	(111,266)	745	339,043	2,509	138,480	488,843	0	488,843
28	CONSERVATION PROGRAM ADMIN	1,232	(22,397)	21,071	(429,407)	0	(510)	2,301	11,178	(476,532)	0	(476,532)
29	TOTAL ALL PROGRAMS	\$91,287	(\$391,634)	\$43,332	(\$862,537)	(\$1,2874)	\$88,900	(\$19,418)	\$169,818	(\$893,022)	\$1,743	(\$891,279)

October and November Actual December through March Estimated

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO	PROGRAM TITLE	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1	HOME ENERGY ANALYSIS *	\$663	\$730	(\$13,015)	\$28	\$631	\$300	(\$10,663)
2	HOME ENERGY CHECK	188,739	160,004	160,654	137,247	129,703	128,861	905,208
3	BUSINESS ENERGY ANALYSIS *	1,026	1,137	(1,039)	209	411	2,511	4,255
4	BUSINESS ENERGY CHECK	152,549	119,928	90,622	57,272	70,566	86,408	577,345
5	RESIDENTIAL COMFORT CASH	2,695	14,278	2,886	10,334	4,290	10,771	45,254
6	RESID A/C DUCT TEST/REPAIR *	38,304	33,793	34,846	17,218	30,186	32,103	186,450
7	RESID INSULATION	18,599	17,026	18,803	8,399	19,077	12,248	94,152
8	RESID A/C REPLACEMENT	6,650	60,359	11,445	25,641	14,121	24,114	142,330
9	RESID A/C SERVICE	888	(201)	(836)	0	0	0	(149)
10		0	0	0	0	0	0	0
11	QUALIFYING FACILITY	37,722	33,845	43,228	25,764	36,444	38,213	215,216
12	TRADE EFFICIENCY	16,304	6,572	5,016	9,711	12,067	11,007	61,677
13	HOME ENERGY FIXUP *	4,796	2,180	3,666	1,684	4,023	2,933	19,282
14	C/I COMFORT CASH	98	(28)	3,548	(272)	1,613	4,706	9,665
15	C/I A/C DUCT TEST/REPAIR *	169	330	1,425	173	248	8	2,353
16	C/I INTERIOR LIGHTING	66,625	26,024	94,902	32,658	53,504	24,876	298,589
17	C/I HVAC SERVICE	0	239	(66)	0	0	0	171
18	C/I ENERGY FIXUP	4,673	2,520	1,881	1,616	7,214	4,973	22,877
19	C/I HVAC REPLACEMENT	727	2,013	1,858	1,291	434	848	7,171
20	MOTOR EFFICIENCY	10,552	1,236	551	922	2,144	2,689	18,094
21	INNOVATION INCENTIVE	12,617	78,668	23,300	63,767	77,992	3,472	259,816
22	EFFICIENCY PROGRAM DEV	31,630	10,487	19,265	20,081	21,391	15,047	117,901
23	HEAT PIPE	212	(193)	(608)	134	381	129	55
24	STANDBY GENERATION	27,207	30,043	37,439	30,383	42,681	34,140	201,893
25	INTERRUPT LOAD MANAGEMENT	1,312,802	1,365,437	1,356,756	1,402,229	1,413,552	1,320,658	8,171,434
26	CURTAIN LOAD MANAGEMENT	57,507	60,671	67,283	55,959	62,135	51,915	355,470
27	LOAD MANAGEMENT	5,686,731	7,357,624	6,333,085	6,483,104	6,857,076	6,189,118	38,906,736
28	CONSERVATION PROGRAM ADMIN	228,823	1,516,882	527,792	217,184	237,251	253,952	2,981,884
29	TOTAL ALL PROGRAMS	\$7,909,308	\$10,901,604	\$8,825,685	\$8,602,736	\$9,099,135	\$8,256,000	\$53,594,468
30	LESS BASE RATE RECOVERY	0	0	0	0	0	0	0
31	NET RECOVERABLE (CT-3, PAGE 2)	\$7,909,308	\$10,901,604	\$8,825,685	\$8,602,736	\$9,099,135	\$8,256,000	\$53,594,468

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

FLORIDA POWER CORPORATION  
 ENERGY CONSERVATION ADJUSTMENT  
 CALCULATION OF TRUE-UP  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO.	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL FOR THE PERIOD
1A HOME ENERGY ANALYSIS FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1B BUSINESS ENERGY ANALYSIS FEES	0	9	0	0	0	0	9
1C HOME ENERGY FIXUP FEES	0	0	0	0	0	0	0
1D RESID DUCT TEST FEES	0	25	0	0	0	0	25
1E C/I DUCT TEST FEES	0	0	0	0	0	0	0
1F SUBTOTAL - FEES	0	34	0	0	0	0	34
2 CONSERVATION CLAUSE REVENUES	8,485,580	7,496,010	7,301,697	7,735,869	8,300,995	7,116,606	46,436,757
2A CURRENT PERIOD GRT REFUND	0	0	0	0	0	0	0
3 TOTAL REVENUES	8,485,580	7,496,044	7,301,697	7,735,869	8,300,995	7,116,606	46,436,791
4 PRIOR TRUE-UP OVER/(UNDER)	355,829	355,829	355,829	355,829	355,829	355,829	2,134,974
5 CONSERVATION REVENUES APPLICABLE TO PERIOD	8,841,409	7,851,873	7,657,526	8,091,698	8,656,824	7,472,435	48,571,765
6 CONSERVATION EXPENSES (CT-3, PAGE 1, LINE 31)	7,909,308	10,901,604	8,825,685	8,602,736	9,099,135	8,256,000	53,594,468
7 TRUE-UP THIS PERIOD (O)/U	(932,101)	3,049,731	1,188,159	511,038	442,311	783,565	5,022,703
8 CURRENT PERIOD INTEREST	(41,033)	(37,486)	(29,296)	(24,489)	(20,449)	(15,682)	(168,435)
9 ADJUSTMENTS PER AUDIT	0	0	0	0	0	0	0
10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF MONTH (O)/U	(9,528,276)	(10,145,581)	(6,777,507)	(5,282,815)	(4,440,436)	(3,662,745)	(9,528,276)
10 A CURRENT PERIOD GRT REFUNDED	0	0	0	0	0	0	0
11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) Repro 4/94-10/94	355,829	355,829	355,829	355,829	355,829	355,829	2,134,974
12 END OF PERIOD NET TRUE-UP	(\$10,145,581)	(\$6,777,507)	(\$5,282,815)	(\$4,440,436)	(\$3,662,745)	(\$2,539,034)	(\$2,539,034)



FLORIDA POWER CORPORATION  
 CALCULATION OF INTEREST PROVISION  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO	OCT	NOV	DEC	JAN	FEB	MAR	
1 BEGINNING TRUE-UP AMOUNT (CT-3, PAGE 2, LINE 9 & 10)	(\$9,528,276)	(\$10,145,581)	(\$6,777,507)	(\$5,282,815)	(\$4,440,436)	(\$3,662,745)	
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(10,104,548)	(6,740,021)	(5,253,519)	(4,415,947)	(3,642,296)	(2,523,352)	
3 TOTAL BEGINNING & ENDING TRUE-UP	(19,632,824)	(16,885,602)	(12,031,026)	(9,698,762)	(8,082,733)	(6,186,097)	
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(\$9,816,412)	(\$8,442,801)	(\$6,015,513)	(\$4,849,381)	(\$4,041,366)	(\$3,093,049)	
5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%	
6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	
7 TOTAL (LINE 5 AND LINE 6)	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%	
8 AVERAGE INTEREST RATE (50% OF LINE 7)	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%	
9 MONTHLY AVERAGE INTEREST RATE (LINE 8/12)	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%	
10 INTEREST PROVISION (LINE 4 * LINE 9)	(\$41,033)	(\$37,486)	(\$29,296)	(\$24,489)	(\$20,449)	(\$15,662)	(\$168,435)

FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO	BEGINNING BALANCE	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 BUSINESS ENERGY ANALYSIS								
2 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		11,332	11,332	11,332	11,332	11,332	11,332	
5								
6 DEPRECIATION EXPENSE		189	189	189	189	189	189	1,134
7								
8 CUMM. NET INVEST	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332
9 LESS: ACC. NET DEPR	6,316	6,505	6,694	6,883	7,072	7,261	7,450	7,450
10 NET INVESTMENT	5,016	4,827	4,638	4,449	4,260	4,071	3,882	3,882
11 AVERAGE INVESTMENT		4,922	4,733	4,544	4,355	4,166	3,977	
12 RETURN ON AVG INVEST		34	33	31	31	29	28	186
13								
14 RETURN REQUIREMENTS		47	46	43	43	40	39	258
15								
16 PROGRAM TOTAL		\$236	\$235	\$232	\$232	\$229	\$228	\$1,392
17								
18 BUSINESS ENERGY CHECK								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		163,612	163,612	163,612	163,612	163,612	163,612	
22								
23 DEPRECIATION EXPENSE		2,727	2,727	2,727	2,727	2,727	2,727	16,362
24								
25 CUMM. NET INVEST	163,612	163,612	163,612	163,612	163,612	163,612	163,612	163,612
26 LESS: ACC. NET DEPR	90,337	93,064	95,791	98,518	101,245	103,972	106,699	106,699
27 NET INVESTMENT	73,275	70,548	67,821	65,094	62,367	59,640	56,913	56,913
28 AVERAGE INVESTMENT		71,912	69,185	66,458	63,731	61,004	58,277	
29 RETURN ON AVG INVEST		502	482	464	445	425	407	2,725
30								
31 RETURN REQUIREMENTS		695	667	642	616	588	563	3,771
32								
33 PROGRAM TOTAL		\$3,422	\$3,394	\$3,369	\$3,343	\$3,315	\$3,290	\$20,133
34								
35 HOME ENERGY CHECK								
36 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	
39								
40 DEPRECIATION EXPENSE		17,562	17,562	17,562	17,562	17,562	17,562	105,372
41								
42 CUMM. NET INVEST	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701
43 LESS: ACC. NET DEPR	574,427	591,989	609,551	627,113	644,675	662,237	679,799	679,799
44 NET INVESTMENT	479,274	461,712	444,150	426,588	409,026	391,464	373,902	373,902
45 AVERAGE INVESTMENT		470,493	452,931	435,369	417,807	400,245	382,683	
46 RETURN ON AVG INVEST		3,261	3,160	3,037	2,915	2,792	2,669	17,854
47								
48 RETURN REQUIREMENTS		4,541	4,374	4,204	4,035	3,865	3,695	24,714
49								
50 PROGRAM TOTAL		\$22,103	\$21,936	\$21,766	\$21,597	\$21,427	\$21,257	\$130,086

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0186667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY - MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO.	BEGINNING BALANCE	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 LOAD MANAGEMENT								
2 INVESTMENTS		\$228,026	\$319,778	\$209,427	\$202,554	\$1,023,709	\$3,014,813	\$4,998,307
3 RETIREMENTS		0	0	46,872	0	0	21,565	68,437
4 DEPRECIATION BASE		4,827,853	5,101,755	5,342,922	5,525,476	6,138,608	8,147,086	
5								
6 DEPRECIATION EXPENSE		80,464	85,029	89,049	92,091	102,310	135,765	584,728
7								
8 CUMM. NET INVEST	4,713,840	4,941,866	5,261,644	5,424,199	5,626,753	6,650,462	9,643,710	9,643,710
9 LESS ACC. NET DEPR	1,715,399	1,795,863	1,880,892	1,923,069	2,015,180	2,117,470	2,231,690	2,231,690
10 NET INVESTMENT	2,998,441	3,146,003	3,380,752	3,501,130	3,611,593	4,532,992	7,412,020	7,412,020
11 AVERAGE INVESTMENT		3,072,222	3,263,378	3,440,941	3,556,362	4,072,293	5,972,506	
12 RETURN ON AVG INVEST		21,428	22,762	24,000	24,806	28,404	41,658	163,058
13								
14 RETURN REQUIREMENTS		29,660	31,506	33,220	34,335	39,316	57,661	225,698
15								
16 PROGRAM TOTAL		\$110,124	\$116,535	\$122,269	\$126,426	\$141,626	\$193,446	\$810,426
17								
18 RESID A/C DUCT TEST/REPAIR								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		16,734	16,734	16,734	16,734	16,734	16,734	
22								
23 DEPRECIATION EXPENSE		279	279	279	279	279	279	1,674
24								
25 CUMM. NET INVEST	16,734	16,734	16,734	16,734	16,734	16,734	16,734	16,734
26 LESS ACC. NET DEPR	8,960	9,239	9,518	9,797	10,076	10,355	10,634	10,634
27 NET INVESTMENT	7,774	7,495	7,216	6,937	6,658	6,379	6,100	6,100
28 AVERAGE INVESTMENT		7,635	7,356	7,077	6,798	6,519	6,240	
29 RETURN ON AVG INVEST		54	51	49	47	46	44	291
30								
31 RETURN REQUIREMENTS		75	70	68	65	64	61	403
32								
33 PROGRAM TOTAL		\$354	\$349	\$347	\$344	\$343	\$340	\$2,077
34								
35 CONSERVATION PROGRAM ADMIN								
36 INVESTMENTS		\$0	\$1,614,271	\$0	\$34,584	\$0	\$0	\$1,648,855
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		1,797,986	2,605,122	3,412,257	3,429,549	3,446,841	3,446,841	
39								
40 DEPRECIATION EXPENSE		29,986	43,419	56,871	57,159	57,447	57,447	302,309
41								
42 CUMM. NET INVEST	1,797,986	1,797,986	3,412,257	3,412,257	3,446,841	3,446,841	3,446,841	3,446,841
43 LESS ACC. NET DEPR	453,327	483,293	526,712	563,563	640,742	698,189	755,636	755,636
44 NET INVESTMENT	1,344,659	1,314,693	2,885,545	2,828,674	2,806,099	2,748,652	2,691,205	2,691,205
45 AVERAGE INVESTMENT		1,329,676	2,100,119	2,857,110	2,817,387	2,777,376	2,719,929	
46 RETURN ON AVG INVEST		9,274	14,649	19,928	19,651	19,372	18,971	101,845
47								
48 RETURN REQUIREMENTS		12,837	20,277	27,583	27,200	26,814	26,259	140,976
49								
50 PROGRAM TOTAL		\$42,803	\$63,696	\$84,454	\$84,359	\$84,261	\$83,706	\$443,279

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0106667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY-MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890-EI). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.57%.

FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

LINE NO	BEGINNING BALANCE	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 C/A/C DUCT TEST/REPAIR								
2 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		322	322	322	322	322	322	
5								
6 DEPRECIATION EXPENSE		5	5	5	5	5	5	30
7								
8 CUMM. NET INVEST	322	322	322	322	322	322	322	322
9 LESS: ACC. NET DEPR	68	73	78	83	88	93	98	98
10 NET INVESTMENT	254	249	244	239	234	229	224	224
11 AVERAGE INVESTMENT		252	247	242	237	232	227	
12 RETURN ON AVG INVEST		2	2	2	2	2	2	12
13								
14 RETURN REQUIREMENTS		3	3	3	3	3	3	18
15								
16 PROGRAM TOTAL		\$8	\$8	\$8	\$8	\$8	\$8	\$48
17								
18 STANDBY GENERATION								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		0	0	0	0	0	0	
22								
23 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
24								
25 CUMM. NET INVEST	0	0	0	0	0	0	0	0
26 LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0
27 NET INVESTMENT	0	0	0	0	0	0	0	0
28 AVERAGE INVESTMENT		0	0	0	0	0	0	
29 RETURN ON AVG INVEST		0	0	0	0	0	0	0
30								
31 RETURN REQUIREMENTS		0	0	0	0	0	0	0
32								
33 PROGRAM TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
34								
35 EFFICIENCY PROGRAM DEV								
36 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		0	0	0	0	0	0	
39								
40 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
41								
42 CUMM. NET INVEST	0	0	0	0	0	0	0	0
43 LESS: ACC. NET DEPR	0	0	0	0	0	0	0	0
44 NET INVESTMENT	0	0	0	0	0	0	0	0
45 AVERAGE INVESTMENT		0	0	0	0	0	0	
46 RETURN ON AVG INVEST		0	0	0	0	0	0	0
47								
48 RETURN REQUIREMENTS		0	0	0	0	0	0	0
49								
50 PROGRAM TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
51								
52 TOTAL DEPRECIATION AND RETURN		\$179,050	\$206,153	\$232,445	\$236,309	\$251,209	\$302,275	\$1,407,441

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY - MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890 - E1). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD OCTOBER, 1994 THROUGH MARCH, 1995

	BEGINNING BALANCE	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
LOAD MANAGEMENT								
1 LOAD CONTROL RECEIVERS, SWITCHES								
2 & HARDWARE - INVEST.		\$181,915	\$240,766	\$151,312	\$125,042	\$143,149	\$435,348	\$1,277,532
RETIREMENTS		501,738	720,864	613,314	171,733	826,758	595,784	3,430,191
3 AMORTIZATION BASE		39,844,476	39,444,515	38,973,465	38,719,119	38,353,969	37,931,946	
4								
5 AMORTIZATION EXPENSE		664,076	657,410	649,559	645,320	639,234	632,200	3,887,799
6								
7 CUMULATIVE INVEST.	40,004,387	39,684,564	39,204,466	38,742,464	38,695,773	38,012,164	37,851,728	37,851,728
8 LESS: ACC. AMORT.	21,336,305	21,498,643	21,435,189	21,471,434	21,945,021	21,757,497	21,793,913	21,793,913
9 NET INVESTMENT	18,668,082	18,185,921	17,769,277	17,271,030	16,750,752	16,254,667	16,057,815	16,057,815
10 AVERAGE INVESTMENT		18,427,002	17,977,599	17,520,154	17,010,891	16,502,710	16,156,241	
11 RETURN ON AVG. INVEST.		128,528	125,394	122,203	118,651	115,106	112,690	722,572
12								
13 RETURN REQUIREMENTS		177,903	173,565	169,148	164,231	159,325	155,981	1,000,153
14								
15 PROGRAM TOTAL		\$841,979	\$830,975	\$818,707	\$809,551	\$798,559	\$788,181	\$4,887,952

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0169967 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY - MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890 - E1). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.



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**SCHEDULE CT-1**  
**APRIL THROUGH SEPTEMBER 1995**

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FLORIDA POWER CORPORATION

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
 ACTUAL VS. ESTIMATED  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	\$6,472,215	\$5,919,080	\$553,135
2	PAYROLL AND BENEFITS	3,156,586	3,711,246	(554,660)
3	MATERIALS AND SUPPLIES	70,483	133,662	(63,179)
4	OUTSIDE SERVICES	1,463,218	6,559,920	(5,096,702)
5	ADVERTISING	64,772	216,504	(151,732)
6	INCENTIVES	27,101,186	26,091,732	1,009,454
7	VEHICLES	136,948	166,938	(29,990)
8	OTHER	839,790	758,652	81,138
9	PROGRAM REVENUES	(25)	(1,812)	1,787
-----				
10	TOTAL PROGRAM COSTS	\$39,305,173	\$43,555,922	(\$4,250,749)
11	LESS:			
12	CONSERVATION CLAUSE REVENUES	45,511,292	43,721,027	1,790,265
13	PRIOR TRUE-UP ADJUSTMENT	2,539,034	2,321,041	217,993
-----				
13	AUDIT ADJUSTMENT	(156,578)	(156,578)	
14	TRUE-UP BEFORE INTEREST	(8,745,153)	(2,486,146)	(6,259,007)
15	INTEREST PROVISION	(142,622)	0	(142,622)
-----				
16	END OF PERIOD TRUE-UP	(\$9,044,353)	(\$2,642,724)	(\$6,401,629)
=====				

( ) REFLECTS OVERRECOVERY

FLORIDA POWER CORPORATION  
 ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM  
 FOR THE PERIOD APRIL 1995 THROUGH SEPTEMBER 1995

FPSC DOCKET NO 95402-EG  
 FLORIDA POWER CORPORATION  
 WITNESS M F JACOBI  
 EXHIBIT NO 1  
 MSJ 1  
 SCHEDULE CT-2  
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 28-Oct-95

LINE NO	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY ANALYSIS	\$0	\$567	\$0	\$0	\$0	\$0	\$0	\$27	\$594	\$0	\$594
2	HOME ENERGY CHECK	123,976	627,869	6,211	267,666	21,000	670	36,676	73,821	1,148,071	0	1,148,071
3	BUSINESS ENERGY ANALYSIS	1,326	608	31	0	0	0	0	413	2,378	0	2,378
4	BUSINESS ENERGY CHECK	19,193	470,816	3,819	941	646	0	23,332	2,503	528,239	0	528,239
5	RESIDENTIAL COMFORT CASH	0	24,539	19	0	0	0	655	63	63,859	0	63,859
6	RESID AC DUCT TEST/REPAIR	1,977	44,637	230	0	0	0	1,460	315	168,120	0	168,120
7	RESID INSULATION	0	21,043	22	0	0	0	741	89	160,755	0	160,755
8	RESID AC REPLACEMENT	0	20,254	124	14,304	0	19,601	1,467	2,946	58,778	0	58,778
9	RESID AC SERVICE	0	645	0	0	0	0	0	0	645	0	645
10		0	0	0	0	0	0	0	0	0	0	0
11	QUALIFYING FACILITY	0	113,124	2,616	2,554	0	0	1,320	59,898	178,512	0	178,512
12	TRACE EFFICIENCY	0	56,693	720	0	0	0	4,156	178	61,747	0	61,747
13	HOME ENERGY FIXUP	0	4,090	0	1,099	0	6,313	290	95	13,846	0	13,846
14	CA COMFORT CASH	0	7,941	0	0	0	13,470	304	0	21,815	0	21,815
15	CA AC DUCT TEST/REPAIR	48	192	0	0	0	795	35	0	1,000	(25)	975
16	CA INTERIOR LIGHTING	0	49,909	0	0	0	311,542	1,210	0	362,661	0	362,661
17	CA HVAC SERVICE	0	0	0	0	0	0	0	0	0	0	0
18	CA ENERGY FIXUP	0	897	0	0	0	56,253	0	0	57,150	0	57,150
19	CA HVAC REPLACEMENT	0	1,086	0	444	0	606	45	92	2,275	0	2,275
20	MOTOR EFFICIENCY	0	17,220	0	0	0	19,215	682	0	34,117	0	34,117
21	INNOVATION INCENTIVE	0	26,164	0	0	0	252,154	1,103	0	279,421	0	279,421
22	EFFICIENCY PROGRAM DEV	0	0	5,140	10,042	0	0	0	5,661	20,863	0	20,863
23	HEAT PIPE	0	96	0	0	0	32,000	0	0	32,096	0	32,096
24	STANDBY GENERATION	0	32,207	4,279	35,141	0	168,651	913	41	241,532	0	241,532
25	INTERRUPTIBLE SVS PROGRAM	0	15,094	0	4,032	0	8,934,726	792	41	8,954,665	0	8,954,665
26	DUPT ALUABLE SVS PROGRAM	0	2,662	1,075	0	0	414,573	21	0	418,331	0	418,331
27	LOAD MANAGEMENT	5,835,110	901,148	32,219	925,200	43,126	16,544,047	52,963	570,225	24,904,036	0	24,904,036
28	CONSERVATION PROGRAM ADMIN	490,593	717,004	13,976	211,746	0	4,500	8,363	116,457	1,562,672	0	1,562,672
29	TOTAL ALL PROGRAMS	\$5,472,215	\$3,156,566	\$70,483	\$1,463,218	\$64,772	\$27,101,198	\$1,36,948	\$639,790	\$30,205,198	(\$25)	\$30,205,173

FLORIDA POWER CORPORATION  
 VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS  
 SIX MONTHS ACTUAL VS  
 SIX MONTHS ESTIMATE  
 FOR THE PERIOD APRIL 1996 THROUGH SEPTEMBER 1995

FPSC DOCKET NO 96002 - EG  
 FLORIDA POWER CORPORATION  
 WITNESSES M F JACOB  
 EXHIBIT NO 1  
 W F J - 1  
 SCHEDULE CT - 2  
 PAGE 3 OF 3  
 28-Oct-95

LINE NO	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	OUTSIDE SERVICES	ADVERTISING	INCENTIVES	VEHICLES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY ANALYSIS	\$0	\$3,165	\$0	\$0	\$0	\$0	\$0	\$420	\$3,585	\$0	\$3,585
2	HOME ENERGY CHECK	(18)	(33,941)	(18,031)	53,856	(12,102)	870	(8,728)	(40,178)	(94,371)	0	(94,371)
3	BUSINESS ENERGY ANALYSIS	0	(17,803)	(1,25)	(72)	0	0	(282)	(415)	(19,024)	1,778	(17,246)
4	BUSINESS ENERGY CHECK	0	(143,150)	(3,780)	(33,878)	(7,754)	0	(3,482)	(24,413)	(228,278)	0	(228,278)
5	RESIDENTIAL COMFORT CASH	0	2,296	(69)	0	0	13,034	27	(23,223)	(7,801)	0	(7,801)
6	RESID AC DUCT TEST/REPAIR	0	(26,837)	(228)	(108)	0	(237,433)	(3,738)	185	(298,275)	38	(298,237)
7	RESID INSULATION	0	(3,473)	22	0	0	(33,715)	(337)	(8)	(37,709)	0	(37,709)
8	RESID AC REPLACEMENT	0	(28,312)	134	(28,438)	0	(82,787)	(253)	(28,802)	(194,488)	0	(194,488)
9	RESID AC SERVICE	0	(188)	0	0	0	(8)	(48)	0	(233)	0	(233)
10		0	0	0	0	0	0	0	0	0	0	0
11	QUALIFYING FACILITY	0	(88,883)	2,418	(17,444)	0	0	(803)	29,274	(85,852)	0	(85,852)
12	THROE EFFICIENCY	0	(40,788)	(3,048)	0	0	(90)	(2,084)	(902)	(46,881)	0	(46,881)
13	HOME ENERGY FIXUP	0	(8,879)	0	1,088	0	(5,807)	(184)	(3,807)	(15,179)	0	(15,179)
14	CI COMFORT CASH	0	8,839	0	0	0	15,470	190	0	20,499	0	20,499
15	CI AC DUCT TEST/REPAIR	0	(1,330)	(54)	0	0	(2,389)	(81)	0	(3,719)	(29)	(3,748)
16	CI INTERIOR LIGHTING	0	31,741	(450)	0	0	48,942	438	(954)	80,715	0	80,715
17	CI HVAC SERVICE	0	0	0	0	0	0	0	0	0	0	0
18	CI ENERGY FIXUP	0	(141)	0	0	0	(14,787)	(812)	0	(15,540)	0	(15,540)
19	CI HVAC REPLACEMENT	0	(1,174)	0	(803)	0	(1,988)	(218)	(1,128)	(5,417)	0	(5,417)
20	MOTOR EFFICIENCY	0	14,520	0	0	0	(8,361)	560	0	6,739	0	6,739
21	INNOVATION INCENTIVE	0	13,872	0	0	0	(821,848)	481	0	(807,683)	0	(807,683)
22	EFFICIENCY PROGRAM DEV	0	(27,584)	5,140	(419,354)	0	0	(798)	(3,885)	(446,483)	0	(446,483)
23	HEAT PIPE	0	96	0	0	0	32,000	0	0	32,096	0	32,096
24	STANDBY GENERATION	0	6,125	2,895	27,455	0	(108,313)	(28)	(1,21)	(68,888)	0	(68,888)
25	INTERRUPTIBLE SVS PROGRAM	0	11,524	(428)	4,032	0	834,728	24	(73)	849,807	0	849,807
26	CUPT AVAILABLE SVS PROGRAM	0	970	1,075	0	0	4,575	(3)	0	6,617	0	6,617
27	LOAD MANAGEMENT	568,135	(138,352)	(58,851)	(3,568,866)	(131,878)	1,172,353	(7,181)	252,225	(1,913,413)	0	(1,913,413)
28	CONSERVATION PROGRAM ADMIN	(14,882)	(57,886)	9,181	(1,068,044)	0	3,972	(2,725)	(58,343)	(1,204,897)	0	(1,204,897)
29	TOTAL ALL PROGRAMS	\$553,135	(\$354,680)	(\$83,179)	(\$5,096,702)	(\$131,732)	\$1,009,454	(\$28,892)	\$81,138	(\$1,232,536)	\$1,787	(\$4,252,749)

FLORIDA POWER CORPORATION

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO.	PROGRAM TITLE	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
1	HOME ENERGY ANALYSIS *	\$85	(\$36)	\$141	\$464	(\$70)	\$10	\$594
2	HOME ENERGY CHECK	111,059	151,949	172,310	287,032	206,848	218,873	1,148,071
3	BUSINESS ENERGY ANALYSIS *	90	2,882	(1,289)	252	224	219	2,378
4	BUSINESS ENERGY CHECK	83,625	90,286	116,583	84,494	77,923	75,328	528,239
5	RESIDENTIAL COMFORT CASH	8,458	5,475	12,889	8,020	13,279	15,738	63,859
6	RESID A/C DUCT TEST/REPAIR *	20,393	30,807	21,063	29,438	31,050	35,363	168,120
7	RESID INSULATION	20,259	43,128	20,909	34,768	42,541	25,450	186,755
8	RESID A/C REPLACEMENT	5,160	38,890	3,796	3,000	3,126	4,804	58,776
9	RESID A/C SERVICE	0	50	71	(6)	0	724	845
10		0	0	0	0	0	0	0
11	QUALIFYING FACILITY	34,251	32,224	32,548	31,968	29,420	19,101	179,512
12	TRADE EFFICIENCY	14,577	11,978	7,951	7,153	6,862	13,226	61,747
13	HOME ENERGY FIXUP *	1,707	3,288	4,744	1,109	1,218	1,780	13,846
14	C/I COMFORT CASH	588	2,782	1,288	19	16,518	440	21,615
15	C/I A/C DUCT TEST/REPAIR *	892	(27)	8	8	0	111	1,000
16	C/I INTERIOR LIGHTING	5,175	22,776	42,019	122,909	88,678	81,104	362,661
17	C/I HVAC SERVICE	0	0	0	0	0	0	0
18	C/I ENERGY FIXUP	16,685	992	11,419	14,976	13,087	(9)	57,150
19	C/I HVAC REPLACEMENT	37	1,548	266	507	(83)	0	2,275
20	MOTOR EFFICIENCY	2,497	925	4,611	10,844	4,637	10,603	34,117
21	INNOVATION INCENTIVE	4,177	39,012	63,672	43,232	53,285	76,043	279,421
22	EFFICIENCY PROGRAM DEV	7,472	2,739	374	56	193	10,029	20,863
23	HEAT PIPE	(43)	32,000	150	(11)	0	0	32,096
24	STANDBY GENERATION	52,802	34,945	41,927	43,690	35,872	32,496	241,532
25	INTERRUPT LOAD MANAGEMENT	1,404,173	1,451,894	1,437,321	1,517,365	1,481,043	1,662,889	8,954,685
26	CURTAIN LOAD MANAGEMENT	40,318	69,338	122,280	66,006	59,638	60,751	418,331
27	LOAD MANAGEMENT	3,840,681	3,860,783	4,203,474	4,342,401	4,332,436	4,324,263	24,904,038
28	CONSERVATION PROGRAM ADMIN	269,316	351,857	273,410	272,502	198,728	196,859	1,362,672
29	TOTAL ALL PROGRAMS	\$5,944,240	\$6,282,491	\$6,593,815	\$6,922,196	\$6,696,461	\$6,866,195	\$39,305,198
30	LESS: BASE RATE RECOVERY	0	0	0	0	0	0	0
31	NET RECOVERABLE (CT-3, PAGE 2)	\$5,944,240	\$6,282,491	\$6,593,815	\$6,922,196	\$6,696,461	\$6,866,195	\$39,305,198

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

FLORIDA POWER CORPORATION  
 ENERGY CONSERVATION ADJUSTMENT  
 CALCULATION OF TRUE-UP  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO.	APR	MAY	JUN	JUL	AUG	SEP	TOTAL FOR THE PERIOD
1A HOME ENERGY ANALYSIS FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1B BUSINESS ENERGY ANALYSIS FEES	0	0	0	0	0	0	0
1C HOME ENERGY FIXUP FEES	0	0	0	0	0	0	0
1D RESID DUCT TEST FEES	0	0	0	0	0	0	0
1E C/A DUCT TEST FEES	25	0	0	0	0	0	25
1F SUBTOTAL - FEES	25	0	0	0	0	0	25
2 CONSERVATION CLAUSE REVENUES	6,044,495	6,658,733	8,060,105	7,904,289	8,135,369	8,708,300	45,511,292
2A CURRENT PERIOD GRT REFUND	0	0	0	0	0	0	0
3 TOTAL REVENUES	6,044,520	6,658,733	8,060,105	7,904,289	8,135,369	8,708,300	45,511,317
4 PRIOR TRUE-UP OVER/(UNDER)	204,513	204,513	204,513	204,513	204,513	204,513	1,227,078
5 CONSERVATION REVENUES APPLICABLE TO PERIOD	6,249,033	6,863,246	8,264,618	8,108,802	8,339,882	8,912,813	46,738,395
6 CONSERVATION EXPENSES (CT-3, P/GE 1, LINE 31)	5,944,240	6,282,491	6,593,615	6,922,196	6,696,451	6,866,195	39,305,198
7 TRUE-UP THIS PERIOD (O)/U	(304,793)	(580,755)	(1,671,003)	(1,186,606)	(1,643,421)	(2,046,618)	(7,433,197)
8 CURRENT PERIOD INTEREST	(13,153)	(14,373)	(19,146)	(25,015)	(31,258)	(39,677)	(142,622)
9 ADJUSTMENTS PER AUDIT (Conservation Goals Expenses)	0	0	0	0	(156,578)	0	(156,578)
10 TRUE-UP & INTEREST PROVISIONS BEGINNING OF MONTH (O)/U	(2,539,034)	(2,652,467)	(3,043,082)	(4,528,718)	(5,535,826)	(7,162,570)	(2,539,034)
10 A CURRENT PERIOD GRT REFUNDED	0	0	0	0	0	0	0
11 PRIOR TRUE-UP REFUNDED/ (COLLECTED) Repro 4/94-10/94	204,513	204,513	204,513	204,513	204,513	204,513	1,227,078
12 END OF PERIOD NET TRUE-UP	(\$2,652,467)	(\$3,043,082)	(\$4,528,718)	(\$5,535,826)	(\$7,162,570)	(\$9,044,353)	(\$9,044,353)

FLORIDA POWER CORPORATION  
 CALCULATION OF INTEREST PROVISION  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO	APR	MAY	JUN	JUL	AUG	SEP	
1 BEGINNING TRUE-UP AMOUNT (CT-3, PAGE 2, LINE 9 & 10)	(\$2,539,034)	(\$2,652,467)	(\$3,043,082)	(\$4,528,718)	(\$5,692,404)	(\$7,162,570)	
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(2,639,314)	(3,028,709)	(4,509,572)	(5,510,811)	(7,131,312)	(9,004,676)	
3 TOTAL BEGINNING & ENDING TRUE-UP	(\$5,178,348)	(\$5,681,176)	(\$7,552,654)	(\$10,039,529)	(\$12,823,716)	(\$16,167,246)	
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(\$2,589,174)	(\$2,840,588)	(\$3,776,327)	(\$5,019,765)	(\$6,411,858)	(\$8,083,623)	
5 INTEREST RATE: FIRST DAY REPORTING BUSINESS MONTH	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%	
6 INTEREST RATE: FIRST DAY SUBSEQUENT BUSINESS MONTH	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	
7 TOTAL (LINE 5 AND LINE 6)	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	
8 AVERAGE INTEREST RATE (50% OF LINE 7)	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%	
9 MONTHLY AVERAGE INTEREST RATE (LINE 8/12)	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	
10 INTEREST PROVISION (LINE 4 * LINE 9)	(\$13,153)	(\$14,373)	(\$19,146)	(\$25,015)	(\$31,258)	(\$39,677)	(\$142,622)



FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO	BEGINNING BALANCE	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
1 BUSINESS ENERGY ANALYSIS								
2 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		11,332	11,332	11,332	11,332	11,332	11,332	
5								
6 DEPRECIATION EXPENSE		189	189	189	189	189	189	1,134
7								
8 CUMM. NET INVEST	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332
9 LESS ACC. NET DEPR	7,450	7,639	7,828	8,017	8,206	8,395	8,584	8,584
10 NET INVESTMENT	3,882	3,693	3,504	3,315	3,126	2,937	2,748	2,748
11 AVERAGE INVESTMENT		3,788	3,599	3,410	3,221	3,032	2,843	
12 RETURN ON AVG INVEST		26	25	24	23	21	20	139
13								
14 RETURN REQUIREMENTS		36	34	33	32	29	28	192
15								
16 PROGRAM TOTAL		\$225	\$223	\$222	\$221	\$218	\$217	\$1,326
17								
18 BUSINESS ENERGY CHECK								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		163,612	163,612	163,612	163,612	163,612	163,612	
22								
23 DEPRECIATION EXPENSE		2,727	2,727	2,727	2,727	2,727	2,727	16,362
24								
25 CUMM. NET INVEST	163,612	163,612	163,612	163,612	163,612	163,612	163,612	163,612
26 LESS ACC. NET DEPR	106,699	109,426	112,153	114,880	117,607	120,334	123,061	123,061
27 NET INVESTMENT	56,913	54,186	51,459	48,732	46,005	43,278	40,551	40,551
28 AVERAGE INVESTMENT		55,550	52,823	50,096	47,369	44,642	41,915	
29 RETURN ON AVG INVEST		387	368	350	330	311	293	2,039
30								
31 RETURN REQUIREMENTS		536	509	484	457	430	405	2,821
32								
33 PROGRAM TOTAL		\$3,263	\$3,236	\$3,211	\$3,184	\$3,157	\$3,132	\$19,183
34								
35 HOME ENERGY CHECK								
36 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	
39								
40 DEPRECIATION EXPENSE		17,562	17,562	17,562	17,562	17,562	17,562	105,372
41								
42 CUMM. NET INVEST	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701	1,053,701
43 LESS ACC. NET DEPR	679,799	697,361	714,923	732,485	750,047	767,609	785,171	785,171
44 NET INVESTMENT	373,902	356,340	338,778	321,216	303,654	286,092	268,530	268,530
45 AVERAGE INVESTMENT		365,121	347,559	329,997	312,435	294,873	277,311	
46 RETURN ON AVG INVEST		2,547	2,424	2,302	2,179	2,057	1,934	13,443
47								
48 RETURN REQUIREMENTS		3,525	3,355	3,186	3,016	2,847	2,677	18,606
49								
50 PROGRAM TOTAL		\$21,087	\$20,917	\$20,748	\$20,578	\$20,409	\$20,239	\$123,978

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

FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO	BEGINNING BALANCE	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
1 LOAD MANAGEMENT								
2 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RETIREMENTS		0	0	0	93,774	0	569	94,343
4 DEPRECIATION BASE		9,643,710	9,643,710	9,643,710	9,596,823	9,549,936	9,549,652	
5								
6 DEPRECIATION EXPENSE		160,729	160,729	160,729	159,947	159,166	159,161	960,461
7								
8 CUMM. NET INVEST	9,643,710	9,643,710	9,643,710	9,643,710	9,549,936	9,549,936	9,549,367	9,549,367
9 LESS ACC. NET DEPR	2,231,690	2,392,419	2,553,148	2,713,877	2,780,050	2,939,216	3,097,808	3,097,808
10 NET INVESTMENT	7,412,020	7,251,291	7,090,562	6,929,833	6,769,886	6,610,720	6,451,559	6,451,559
11 AVERAGE INVESTMENT		7,331,656	7,170,927	7,010,198	6,849,860	6,690,303	6,531,140	
12 RETURN ON AVG INVEST		51,138	50,017	48,896	47,777	46,665	45,554	290,047
13								
14 RETURN REQUIREMENTS		70,783	69,231	67,680	66,131	64,592	63,054	401,471
15								
16 PROGRAM TOTAL		\$231,512	\$229,960	\$228,409	\$226,078	\$223,758	\$222,215	\$1,361,932
17								
18 RESID A/C DUCT TEST/REPAIR								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		16,734	16,734	16,734	16,734	16,734	16,734	
22								
23 DEPRECIATION EXPENSE		279	279	279	279	279	279	1,674
24								
25 CUMM. NET INVEST	16,734	16,734	16,734	16,734	16,734	16,734	16,734	16,734
26 LESS ACC. NET DEPR	10,634	10,913	11,192	11,471	11,750	12,029	12,308	12,308
27 NET INVESTMENT	6,100	5,821	5,542	5,263	4,984	4,705	4,426	4,426
28 AVERAGE INVESTMENT		5,961	5,682	5,403	5,124	4,845	4,566	
29 RETURN ON AVG INVEST		41	39	38	36	34	31	219
30								
31 RETURN REQUIREMENTS		57	54	52	50	47	43	303
32								
33 PROGRAM TOTAL		\$336	\$333	\$331	\$329	\$326	\$322	\$1,977
34								
35 CONSERVATION PROGRAM ADMIN								
36 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	
39								
40 DEPRECIATION EXPENSE		57,447	57,447	57,447	57,447	57,447	57,447	344,682
41								
42 CUMM. NET INVEST	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841	3,446,841
43 LESS ACC. NET DEPR	755,636	813,083	870,530	927,977	985,424	1,042,871	1,100,318	1,100,318
44 NET INVESTMENT	2,691,205	2,633,758	2,576,311	2,518,864	2,461,417	2,403,970	2,346,523	2,346,523
45 AVERAGE INVESTMENT		2,662,482	2,605,035	2,547,588	2,490,141	2,432,694	2,375,247	
46 RETURN ON AVG INVEST		18,571	18,170	17,770	17,369	16,968	16,567	105,415
47								
48 RETURN REQUIREMENTS		25,705	25,150	24,596	24,042	23,487	22,931	145,911
49								
50 PROGRAM TOTAL		\$83,152	\$82,597	\$82,043	\$81,489	\$80,934	\$80,378	\$490,593

NOTE: DEPRECIATION EXPENSE IS CALCULATED USING A MONTHLY RATE OF .0166667 OR 20% ANNUALLY. RETURN ON AVERAGE INVESTMENT IS CALCULATED USING A MONTHLY RATE OF .006975 (8.37% ANNUALLY - MIDPOINT AUTHORIZED BY THE FPSC IN DOCKET NO. 910890 - E1). RETURN REQUIREMENTS ARE CALCULATED USING A COMBINED STATUTORY TAX RATE OF 38.575%.

FLORIDA POWER CORPORATION  
 SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

LINE NO.	BEGINNING BALANCE	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
1 C/I A/C DUCT TEST/REPAIR								
2 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 RETIREMENTS		0	0	0	0	0	0	0
4 DEPRECIATION BASE		322	322	322	322	322	322	0
5								
6 DEPRECIATION EXPENSE		5	5	5	5	5	5	30
7								
8 CUMM. NET INVEST	322	322	322	322	322	322	322	322
9 LESS ACC. NET DEPR	98	103	108	113	118	123	128	128
10 NET INVESTMENT	224	219	214	209	204	199	194	194
11 AVERAGE INVESTMENT		222	217	212	207	202	197	194
12 RETURN ON AVG INVEST		2	2	2	2	2	2	12
13								
14 RETURN REQUIREMENTS		3	3	3	3	3	3	18
15								
16 PROGRAM TOTAL		\$8	\$8	\$8	\$8	\$8	\$8	\$48
17								
18 STANDBY GENERATION								
19 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 RETIREMENTS		0	0	0	0	0	0	0
21 DEPRECIATION BASE		0	0	0	0	0	0	0
22								
23 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
24								
25 CUMM. NET INVEST	0	0	0	0	0	0	0	0
26 LESS ACC. NET DEPR	0	0	0	0	0	0	0	0
27 NET INVESTMENT	0	0	0	0	0	0	0	0
28 AVERAGE INVESTMENT		0	0	0	0	0	0	0
29 RETURN ON AVG INVEST		0	0	0	0	0	0	0
30								
31 RETURN REQUIREMENTS		0	0	0	0	0	0	0
32								
33 PROGRAM TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
34								
35 EFFICIENCY PROGRAM DEV								
36 INVESTMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 RETIREMENTS		0	0	0	0	0	0	0
38 DEPRECIATION BASE		0	0	0	0	0	0	0
39								
40 DEPRECIATION EXPENSE		0	0	0	0	0	0	0
41								
42 CUMM. NET INVEST	0	0	0	0	0	0	0	0
43 LESS ACC. NET DEPR	0	0	0	0	0	0	0	0
44 NET INVESTMENT	0	0	0	0	0	0	0	0
45 AVERAGE INVESTMENT		0	0	0	0	0	0	0
46 RETURN ON AVG INVEST		0	0	0	0	0	0	0
47								
48 RETURN REQUIREMENTS		0	0	0	0	0	0	0
49								
50 PROGRAM TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
51								
52 TOTAL DEPRECIATION AND RETURN		\$339,583	\$337,274	\$334,972	\$331,887	\$328,810	\$326,511	\$1,999,037

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

FLORIDA POWER CORPORATION

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN  
 FOR THE PERIOD APRIL, 1995 THROUGH SEPTEMBER, 1995

	BEGINNING BALANCE	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
LOAD MANAGEMENT								
1 LOAD CONTROL RECEIVERS, SWITCHES								
2 & HARDWARE-INVEST. RETIREMENTS		\$65,393	\$122,177	\$44,669	\$205,490	\$214,701	\$66,856	\$719,286
3 AMORTIZATION BASE		820,916	387,548	678,973	470,234	766,569	479,911	3,604,151
4		37,473,967	36,963,520	36,513,682	36,064,158	35,655,852	35,173,391	
5 AMORTIZATION EXPENSE		624,567	616,060	608,563	601,071	594,265	586,224	3,630,750
6								
7 CUMULATIVE INVEST.	37,851,728	37,096,205	36,830,834	36,196,530	35,931,786	35,379,918	34,966,863	34,966,863
8 LESS: ACC. AMORT.	21,793,913	21,597,564	21,826,076	21,755,666	21,896,503	21,714,199	21,820,512	21,820,512
9 NET INVESTMENT	16,057,815	15,498,641	15,004,758	14,440,864	14,045,283	13,665,719	13,146,351	13,146,351
10 AVERAGE INVESTMENT		15,771,228	15,251,700	14,722,811	14,243,074	13,855,501	13,406,035	
11 RETURN ON AVG. INVEST.		110,053	106,380	102,692	99,346	96,642	93,508	608,621
12								
13 RETURN REQUIREMENTS		152,331	147,247	142,142	137,510	133,768	129,430	842,428
14								
15 PROGRAM TOTAL		\$776,898	\$763,307	\$750,705	\$738,581	\$728,033	\$715,654	\$4,473,178

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

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**SCHEDULE CT-5**

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### Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, there was 1 completion.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** As customer response to the no-cost Home Energy Check continues to be strong, requests for the Home Energy Analysis remain low.



### Program Description and Progress

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

**Program Description:** The Home Energy Check provides an analysis and summary to the residential customer covering needed conservation measures and practices. FPC offers two types of Home Energy Check; mail-in audit and on-site audit. Costs of implementation and savings resulting from the recommended measures are estimated based on averages for Florida residences. The "Star" rating of the residence is calculated for the on-site audit. The Florida Power Auditor also explains other programs and incentives available to the customer for implementing conservation suggestions. There is no charge for the Home Energy Check.

**Program Accomplishments for October, 1994 through September, 1995:** FPC completed 29,025 Home Energy Check Audits.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program continues to be popular with our customers. It helps Florida Power to better qualify customers for participation in other energy efficiency programs.

### Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 3 establishments were audited.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** As customer response to a free business energy check continues to be strong, activity in this program remains at a low level.

### Program Description and Progress

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

**Program Description:** The Business Energy Check provides a no-cost energy audit for non-residential facilities. A qualified energy auditor using a standard checklist determines which energy-reducing actions apply to a customer's facility and operation. The cost of implementing recommended measures and the resulting savings are estimated in writing based on industry averages. The auditor also explains other Florida Power programs and incentives available to encourage implementation of the conservation recommendations.

**Program Accomplishments for October, 1994 through September, 1995:** A total of 1,197 audits of customer facilities were conducted during this period.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program has been well received by customers. The Business Energy Check often leads to customer participation in other programs.

### Program Description and Progress

**Program Title:** Residential Comfort Cash  
(Filed as Comfort Cash Loan Program for Residential Customers)

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

**Program Accomplishments for October , 1994 through September, 1995:** During this period, 247 loans were made.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program continues to show moderate participation.

### Program Description and Progress

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

**Program Description:** If the auditor suspects duct leakage at the time of the audit, a duct inspection is recommended. Using a blower door apparatus, the duct system is checked for leaks. The customer is given a detailed explanation of where the ducts are leaking. The leaks are then repaired by qualified contractors. Florida Power pays part of the cost of the test and/or the repair.

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 2,242 residences received duct repairs resulting from 2,793 duct tests completed.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** The duct test/repair program is still one of the most popular and productive conservation programs offered by FPC.

### Program Description and Progress

**Program Title:** Residential Insulation  
(Filed as Residential Insulation)

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 3,335 customers participated in the program.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** The insulation program is receiving high acceptance from FPC customers.



**Program Description and Progress**

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 2,146 completions were reported.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program continues to motivate contractors to promote high efficiency HVAC systems.

**Program Description and Progress**

**Program Title:** Residential A/C Service  
(Filed as Residential Air Conditioning Tuneup)

**Program Description:** The efficient operation of central air conditioners and heat pumps is encouraged by paying part of the cost of a service tuneup if indicated as necessary during an energy audit.

**Program Accomplishments for October, 1994 through September, 1995:** During this period no completions were made.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** Participation in this program continues to be low due to a lack of customer interest.

**Program Description and Progress**

**Program Title:** Standby Generation  
(Filed as GSLM-2 - Standby Generation Program)

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

**Program Accomplishments for October, 1994 through September, 1995:** During this time frame 3.9 MW of winter peak capacity demand was added to the program.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** At the end of September, 1995, 10.4 MW were under the control of this program.

Program Description and Progress

**Program Title:** Qualifying Facility  
(Filed as Qualifying Facility Program)

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

**Program Accomplishments for October, 1994 through September, 1995:** FPC added 100 MW of QF power during this period.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** At the end of September, 1995, we had approximately 1,150 MW of firm cogeneration and small power production facilities on-line.

### Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 2,453 duct tests were completed.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** The program is well accepted and is resulting in improved construction practices.

Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** FPC completed 1,338 fixups.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** FPC customers continue to respond favorably to the HEFU program, though participation is lower than expected.



### Program Description and Progress

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

**Program Description:** If the auditor suspects duct leakage at the time of the audit, a duct inspection is recommended. Using a blower door apparatus, the duct system is checked for leaks. The customer is given a detailed explanation of where the ducts are leaking. The leaks are then repaired by qualified contractors. Florida Power pays part of the cost of the test and/or the repair.

**Program Accomplishments for October, 1994 through September, 1995:** During this period 39 C/I duct repairs were completed.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** The duct test and repair program is receiving a positive response from FPC customers, although participation for this period is lower than expected.

### Program Description and Progress

**Program Title:** C/I Interior Lighting  
(Filed as Indoor Lighting Incentive)

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, there were 339 completions.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were higher than projected.

**Program Progress Summary:** This is a very popular program with FPC commercial customers.

**Program Description and Progress**

**Program Title:** C/I HVAC Service  
(Filed as Commercial/Industrial HVAC Tuneup)

**Program Description:** The efficient operation of central air conditioners and heat pumps is encouraged by paying part of the cost of a service tuneup if indicated as necessary during an energy audit.

**Program Accomplishments for October, 1994 through September, 1995:** During this period there were no completions.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were minimal.

**Program Progress Summary:** The program has had no activity through September 1995 due to lack of customer interest.

### Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period 22 fixups were completed.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** C/I Fixup has been well received by FPC customers since being introduced on January 1, 1991. It continues to contribute to the achievement of our goals, even though activity is lower than expected.

**Program Description and Progress**

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

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, there were 16 completions.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program continues to receive limited customer acceptance.

Program Description and Progress

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

**Program Description:** The Motor Efficiency Program provides an incentive to Florida Power customers to replace motors with more energy efficient units and thereby reduce the demand of their facilities.

**Program Accomplishments for October, 1994 through September, 1995:** During this period 47 replacements were made.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** Though completions are lower than expected, this program continues to influence customers to install high efficiency motors.



### Program Description and Progress

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

**Program Description:** Significant conservation efforts, not supported by other Florida Power programs, can be encouraged through the Innovation Incentive program. Major equipment replacement or other actions that substantially reduce FPC peak demand requirements are eligible. Each project receives an engineering and a cost-effectiveness evaluation. These actions may qualify for a financial incentive in order to shorten the "payback" time of the project.

**Program Accomplishments for October, 1994 through September, 1995:** During this period 38 projects have been completed.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program is well accepted by FPC customers.

**Program Description and Progress**

**Program Title:** New Program Development  
(Filed as New Program Development)

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, most new programs were in the process of being redesigned as a result of the goals hearings.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** New Program Development will be used to pilot new programs in the future.

### Program Description and Progress

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

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

**Program Accomplishments for October, 1994 through September, 1995:** Two completions have been recorded in this time period.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Costs exceeded expectations due to higher than projected incentives.

**Program Progress Summary:** This technology applies to a limited market and therefore has low participation.

**Program Description and Progress**

**Program Title:** Interruptible Services Program  
(Filed as Interruptible Services Program)

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

**Program Accomplishments for October, 1994 through September, 1995:** Eleven new customers were added during this period.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Costs exceeded expectations due to higher than projected incentives.

**Program Progress Summary:** At this time 194 MW of winter peak demand capacity is under control.

### Program Description and Progress

**Program Title:** Curtailable Services Program  
(Filed as Curtailable Services Program)

**Program Description:** The Curtailable Service is a dispatchable DSM program in which customers contract to curtail or shut down a portion of their load when a capacity shortage is experienced. The curtailment is done voluntarily by the customer when notified by FPC. In return for this, the customer receives a monthly rebate for the curtailable portion of their load, regardless of whether or not the customer was asked to curtail.

**Program Accomplishments for October, 1994 through September, 1995:** No customers were added to Curtailable Service during this period.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected due to decreased participation and reduced incentives paid.

**Program Progress Summary:** At present, there is 7 MW of winter peak demand capacity under the control of this program.

### Program Description and Progress

**Program Title:** Load Management  
(Filed as Load Management)

**Program Description:** Load Management is the direct radio control of selected residential customer's equipment to reduce system demand during peak periods.

**Program Accomplishments for October, 1994 through September, 1995:** During this period 11,582 customers were added to our Load Management Program.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses were lower than projected because fewer participants dropped off than expected when Load Management incentives paid per participant were reduced. Projected contractor expenses for removing unwanted load management systems was avoided.

**Program Progress Summary:** There were 524,010 load management participants as of September 30, 1995, with a total of 984 MW of winter peak capacity demand under control.

### Program Description and Progress

**Program Title:** C/I Comfort Cash  
(Filed as Cornfort Cash Loan Program for C/I Customers)

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

**Program Accomplishments for October, 1994 through September, 1995:** During this period, 16 loans were made.

**Program Fiscal Expenditures for October, 1994 through September, 1995:** Expenses for this program during this period were lower than projected.

**Program Progress Summary:** This program is beginning to receive positive customer feedback and increased participation.