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FLORIDA PUBLIC SERVICE COMMISSION

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Docket No. 20210002-EG **Comprehensive Exhibit List for Entry into Hearing Record** **November 2, 2021**					
Hearing I.D. #	**Witness**	**I.D. # As Filed**	**Exhibit Description**	**Issue Nos.**	**Entered**
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA POWER & LIGHT/GULF POWER COMPANY (FPL/ GULF) – DIRECT					
2	Renae B. Deaton[1]	AS-1 (2)	Schedules CT-1 and CT-4	1	
3	Renae B. Deaton John N. Floyd	AS-1 (3)	Schedules CT-2 and CT-3	1	
4	John N. Floyd	AS-1 (4)	Schedules CT-5 and CT-6, Appendix A	1	
5	John N. Floyd	JNF-1	Schedules CT-1 through CT-6	1	
6	Renae B. Deaton	JNF-2 (6)	Appendix I - Schedule C-1	1, 2, 3, 4, 5	
7	Renae B. Deaton John N. Floyd	JNF-2 (7)	Appendix I - Schedule C-2	1, 2, 3, 4, 5	
8	Renae B. Deaton	JNF-2 (8)	Capital Structure/Cost Rates	4	
9	John N. Floyd	JNF-3 (9)	Appendix I - Schedule C-5	4, 5	
10	Renae B. Deaton John N. Floyd	JNF-3 (10)	Appendix II - Schedule C-3	2	
11	Renae B. Deaton	JNF-3 (11)	Capital Structure/Cost Rates	2	

[1] Testimony of Renae Deaton includes errata filed on October 7, 2021.

12	Renae B. Deaton	JNF-3 (12)	Appendix II - Schedule C-4	2	
13	Renae B. Deaton John N. Floyd	JNF-4 (13)	Appendix II - Schedule C-5	2	
14	Renae B. Deaton	JNF-4 (14)	Appendix II - Schedule C-3	2	
15	Renae B. Deaton	JNF-4 (15)	Capital Structure/Cost Rates	2	
16	John N. Floyd	JNF-4 (16)	Appendix II - Schedule C-4	2	
17	Renae B. Deaton	JNF-5 (17)	Appendix II - Schedule C-5	2	
18	Renae B. Deaton John N. Floyd	JNF-5 (18)	Appendix III - Schedule C-1	4, 5	
19	Renae B. Deaton	JNF-5 (19)	Appendix III - Schedule C-2	4, 5	
20	John N. Floyd	JNF-5 (20)	Capital Structure/Cost Rates	4, 5	
21	Renae B. Deaton	JNF-6 (21)	Appendix III - Schedule C-5	4, 5	
22	Renae B. Deaton John N. Floyd	JNF-6 (22)	Appendix III - Schedule C-1	4, 5	
23	Renae B. Deaton	JNF-6 (23)	Appendix III - Schedule C-2	4, 5	
24	John N. Floyd	JNF-6 (24)	Capital Structure/Cost Rates	4, 5	
DUKE ENERGY FLORIDA (DEF) – DIRECT					
25	Tim Duff	LJC-1T	ECCR Adjusted Net True-Up for January-December 2020, Schedules CT1 – CT6	1	

26	Tim Duff	LJC-1P	Estimated/Actual True-Up, January – December 2021 and ECCR Factors for Billings in January – December 2022, Schedules C1 – C6	2, 3, 4, 5	
TAMPA ELECTRIC COMPANY (TECO) – DIRECT					
27	Mark R. Roche	MRR-1	Schedules supporting cost recovery factor, actual January 2020 – December 2020		
28	Mark R. Roche	MRR-2	Schedules supporting conservation costs projected for the period January 2022 – December 2022		
29		Exhibit 29	October 1, 2021 Filing Detailing Updated Clause Factors **Document No. 11789-2021**		
FLORIDA PUBLIC UTILITIES COMPANY (FPUC) – DIRECT					
30	Curtis D. Young	CDY-1	Schedules CT-1, CT-2, CT-3, CT-4, CT-5 and CT-6	1, 10	
31	Kira I. Lake	KIL-1	Schedules C-1, C-2, C-3, C-4, and C-5	2, 3, 4, 5, 6, 7	
STAFF HEARING EXHIBITS					
32	Tim Duff (1-14), adopting affidavit signed by Lori J. Cross	Staff Exhibit 32	DEF's Response to Staff's First Interrogatories Nos. 1-14 *Bates Nos.: 00001-00015*	1, 3, 4, 5	
33	Tim Duff (15)	Staff Exhibit 33	DEF's Response to Staff's Second Interrogatories No. 15 *Bates Nos. 00016-00019*	1, 2, 3, 4, 5	
34	John N. Floyd (1-25)	Staff Exhibit 34	FPL's Response to Staff's First Interrogatories Nos. 1-25 **(Nos. 19, 25 have attachments)** *Bates Nos. 00020-00045*	1, 3, 4, 5	

35	John N. Floyd (29-31) Renae B. Deaton (26-28, 32-37)	Staff Exhibit 35	FPL's Response to Staff's Second Interrogatories Nos. 26-37 *Bates Nos. 00046-00058*	4, 5	
36	Kira Lake (1-8)	Staff Exhibit 36	FPUC's Response to Staff's First Interrogatories Nos. 1-8 *Bates Nos. 00059-00067*	1, 3, 4, 5	
37	John N. Floyd (1-18)	Staff Exhibit 37	Gulf's Response to Staff's First Interrogatories Nos. 1-18 *Bates Nos. 00068-00086*	1, 3, 4, 5	
38	Roche (1-20)	Staff Exhibit 38	TECO's Response to Staff's First Interrogatories Nos. 1-20 *Bates Nos. 00087-00107*	1, 3, 4, 5	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 2
PARTY: AS-1 (2)
DESCRIPTION: Schedules CT-1 and CT-4

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

SCHEDULE CT-1

JANUARY 2020 THROUGH DECEMBER 2020

Line No.		Total
1	Actual End of Period True-Up (CT-3, Page 9, Lines 6 & 7)	
2	Principal	4,677,533
3	Interest	91,314
	Total Actual End of Period True-Up	4,768,847
4	Less Actual/Estimated True-Up	
5	Principal	2,150,072
6	Interest	89,679
	Total Actual/Estimated True-Up [1]	2,239,751
7	Final Net True-Up	2,529,096

[1] Approved per Order No. PSC-2020-0447-FOF-EG Issued November 19, 2020.

Note:( ) Reflects Underrecovery
Totals may not add due to rounding

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	BUSINESS ENERGY EVALUATION	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures					$15,848	$201,524	$48,038	($139,869)	$10,125					$135,666
2	Investment (Net of Retirements)		$3,005,723				$333,177		$10,000	$20,000	$19,600				$3,388,500
3	Depreciation Base [1]		$3,005,723	$3,005,723	$3,005,723	$3,005,723	$3,338,900	$3,338,900	$3,348,900	$3,368,900	$3,388,500	$3,388,500	$3,388,500	$3,388,500	N/A
4	Depreciation Expense				$55,694	$55,696	$55,444	$55,648	$55,732	$55,986	$56,327	$56,499	$56,499	$56,499	$560,025
5	Cumulative Investment (Line 3)		$3,005,723	$3,005,723	$3,005,723	$3,005,723	$3,338,900	$3,338,900	$3,348,900	$3,368,900	$3,388,500	$3,388,500	$3,388,500	$3,388,500	N/A
6	Less: Accumulated Depreciation				$55,694	$111,390	$166,834	$222,482	$278,214	$334,200	$390,527	$835,277	$697,651	$754,150	N/A
7	CWIP Balance Eligible for Return	($135,666)	($135,666)	($135,666)	($135,666)	($119,818)	$81,706	$129,744	($10,125)						($461,156)
8	Net Investment (Line 5-6+7)	($135,666)	$2,870,057	$2,870,057	$2,814,363	$2,774,516	$3,253,772	$3,246,161	$3,060,561	$3,034,700	$2,997,972	$2,747,348	$2,690,849	$2,634,349	$34,859,038
9	Average Net Investment	($67,833)	$1,367,196	$2,870,057	$2,842,210	$2,794,439	$3,014,144	$3,249,966	$3,153,361	$3,047,630	$3,016,336	$2,872,660	$2,719,098	$2,662,599	N/A
10	Return on Average Net Investment														
	a. Equity Component		$5,720	$12,008	$11,891	$11,691	$12,611	$13,597	$13,081	$12,643	$12,513	$11,917	$11,280	$11,046	
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$7,578	$15,909	$15,755	$15,490	$16,708	$18,015	$17,331	$16,750	$16,578	$15,789	$14,945	$14,634	$185,481
	c. Debt Component Component [3]		$1,539	$3,231	$3,199	$3,145	$3,393	$3,658	$3,558	$3,438	$3,403	$3,241	$3,068	$3,004	$37,876
11	Total Return Requirements (Line 10b + 10c)		$9,117	$19,139	$18,954	$18,635	$20,100	$21,673	$20,889	$20,189	$19,981	$19,030	$18,012	$17,638	$223,358
12	Total Depreciation & Return (Line 4 + 11)		$9,117	$19,139	$74,648	$74,331	$75,545	$77,321	$76,621	$76,174	$76,309	$75,529	$74,511	$74,137	$783,382

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	BUSINESS ON CALL	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures		($7,365)	$1,111	$3,869	$14,617	($16,733)	$7,128	$16,462	$72,413	($1,636)	$15,521	$10,281	$3,404	$119,072
2	Investment (Net of Retirements)		($3,530)	($4,753)	$966	($293,250)	$17,591	$2,131	$1,475	$992	$2,343	$3,533	$35,720	$4,168	($232,614)
3	Depreciation Base [1]		$1,845,037	$1,840,284	$1,841,250	$1,548,000	$1,565,591	$1,567,723	$1,569,197	$1,570,189	$1,572,532	$1,576,066	$1,611,785	$1,615,953	N/A
4	Depreciation Expense		$24,852	$24,783	$24,752	$22,316	$20,019	$20,183	$20,213	$20,234	$20,262	$20,311	$20,638	$20,970	$259,532
5	Cumulative Investment (Line 3)	$1,848,567	$1,845,037	$1,840,284	$1,841,250	$1,548,000	$1,565,591	$1,567,723	$1,569,197	$1,570,189	$1,572,532	$1,576,066	$1,611,785	$1,615,953	N/A
6	Less: Accumulated Depreciation	$984,254	$1,005,536	$1,025,095	$1,045,441	$771,395	$789,802	$805,928	$826,033	$845,043	$861,322	$879,738	$899,176	$913,933	N/A
7	CWIP Balance Eligible for Return	$60,121	$52,756	$53,867	$57,736	$72,352	$55,620	$62,748	$79,210	$151,623	$149,986	$165,507	$175,789	$179,193	$1,316,506
8	Net Investment (Line 5-6+7)	$924,434	$892,257	$869,056	$853,544	$848,957	$831,408	$824,543	$822,374	$876,769	$861,196	$861,835	$888,398	$881,212	$11,235,984
9	Average Net Investment		$908,345	$880,657	$861,300	$851,250	$840,182	$827,976	$823,459	$849,572	$868,983	$861,516	$875,116	$884,805	N/A
10	10. Return on Average Net Investment														
	a. Equity Component		$3,800	$3,684	$3,604	$3,561	$3,515	$3,464	$3,416	$3,524	$3,605	$3,574	$3,630	$3,671	
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$5,035	$4,882	$4,774	$4,719	$4,657	$4,590	$4,526	$4,669	$4,776	$4,735	$4,810	$4,863	$57,035
	c. Debt Component Component [3]		$1,022	$991	$969	$958	$946	$932	$929	$958	$980	$972	$987	$998	$11,644
11	Total Return Requirements (Line 10b + 10c)		$6,057	$5,873	$5,744	$5,677	$5,603	$5,521	$5,455	$5,628	$5,756	$5,707	$5,797	$5,861	$68,680
12	Total Depreciation & Return (Line 4 + 11)		$30,910	$30,656	$30,495	$27,993	$25,622	$25,705	$25,668	$25,862	$26,018	$26,018	$26,435	$26,831	$328,211

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects a 10.55 % return on equity

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report.

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	COMMON EXPENSES	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures														
2	Investment (Net of Retirements)		($3,005,851)	$19	($582,286)	($305)	($335,598)								($3,924,020)
3	Depreciation Base		$3,701,052	$3,701,071	$3,118,785	$3,118,480	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	N/A
4	Depreciation Expense [1]		$111,781	$106,927	$46,377	$46,359	$46,404	$46,381	$46,381	$46,381	$46,381	$46,381	$46,381	$37,264	$673,400
5	Cumulative Investment (Line 3)	$6,706,902	$3,701,052	$3,701,071	$3,118,785	$3,118,480	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	$2,782,882	N/A
6	Less: Accumulated Depreciation	$2,452,936	$2,564,717	$2,671,644	$2,135,736	$2,182,094	$2,228,498	$2,274,880	$2,321,261	$2,367,642	$2,414,024	$2,072,155	$2,312,661	$2,349,925	N/A
7	CWIP Balance Eligible for Return														
8	Net Investment (Line 5-6+7)	$4,253,966	$1,136,335	$1,029,426	$983,049	$936,386	$554,384	$508,002	$461,621	$415,240	$368,858	$516,602	$470,221	$432,957	$12,067,047
9	Average Net Investment		$2,695,150	$1,082,881	$1,006,238	$959,717	$745,385	$531,193	$484,812	$438,430	$392,049	$442,730	$493,411	$451,589	N/A
10	Return on Average Net Investment														
	a. Equity Component		$11,276	$4,531	$4,210	$4,015	$3,119	$2,222	$2,011	$1,819	$1,626	$1,837	$2,047	$1,873	
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$14,939	$6,002	$5,578	$5,320	$4,132	$2,944	$2,665	$2,410	$2,155	$2,433	$2,712	$2,482	$53,772
	c. Debt Component Component [3]		$3,034	$1,219	$1,133	$1,080	$839	$598	$547	$495	$442	$499	$557	$509	$10,952
11	Total Return Requirements (Line 10b + 10c)		$17,973	$7,221	$6,710	$6,400	$4,971	$3,542	$3,212	$2,904	$2,597	$2,933	$3,269	$2,991	$64,724
12	Total Depreciation & Return (Line 4 + 11)		$129,754	$114,149	$53,087	$52,759	$51,375	$49,924	$49,593	$49,286	$48,978	$49,314	$49,650	$40,255	$738,124

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects a 10.55 % return on equity

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report.

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	RESIDENTIAL HOME ENERGY SURVEY	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures					$15,564	$14,607	$15,362	$48,059	$14,737	$11,009	$15,127	$13,435	$15,171	$163,069
2	Investment (Net of Retirements)														
3	Depreciation Base [1]		$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	N/A
4	Depreciation Expense		$37,203	$37,203	$37,400	$37,203	$37,203	$37,203	$37,203	$37,203	$37,203	$37,203	$37,203	$37,203	$446,635
5	Cumulative Investment (Line 3)	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	N/A
6	Less: Accumulated Depreciation	$315,808	$353,011	$390,215	$427,615	$464,818	$502,021	$539,224	$576,427	$613,630	$650,834	$688,037	$725,240	$762,443	N/A
7	CWIP Balance Eligible for Return					$15,564	$30,171	$45,532	$93,591	$108,328	$119,337	$134,464	$147,898	$163,069	$857,954
8	Net Investment (Line 5-6+7)	$1,916,157	$1,878,954	$1,841,751	$1,804,350	$1,782,711	$1,760,115	$1,738,273	$1,749,129	$1,726,662	$1,700,469	$1,678,392	$1,654,624	$1,632,592	$22,864,178
9	Average Net Investment		$1,897,555	$1,860,352	$1,823,050	$1,793,531	$1,771,413	$1,749,194	$1,743,701	$1,737,896	$1,713,566	$1,689,430	$1,666,508		N/A
10	Return on Average Net Investment														
	a. Equity Component		$7,939	$7,783	$7,627	$7,504	$7,411	$7,318	$7,234	$7,209	$7,109	$7,008	$6,913	$6,818	
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$10,518	$10,312	$10,105	$9,942	$9,819	$9,696	$9,584	$9,552	$9,418	$9,285	$9,159	$9,034	$116,424
	c. Debt Component Component [3]		$2,136	$2,094	$2,052	$2,019	$1,994	$1,969	$1,967	$1,961	$1,933	$1,906	$1,880	$1,854	$23,765
11	Total Return Requirements (Line 10b + 10c)		$12,654	$12,406	$12,157	$11,960	$11,813	$11,665	$11,551	$11,512	$11,351	$11,191	$11,040	$10,888	$140,189
12	Total Depreciation & Return (Line 4 + 11)		$49,857	$49,609	$49,558	$49,164	$49,016	$48,868	$48,754	$48,716	$48,554	$48,394	$48,243	$48,091	$586,824

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects a 10.55 % return on equity

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report.

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures		($167,996)	$25,347	$88,243	$333,402	($381,668)	$162,592	$375,493	$1,651,697	($37,323)	$354,031	$234,512	$77,645	$2,715,976
2	Investment (Net of Retirements)		($80,511)	($108,420)	$22,025	($6,688,888)	$401,248	$48,618	$33,637	$22,626	$53,444	$80,591	$814,748	$95,066	($5,305,816)
3	Depreciation Base [1]		$33,616,168	$33,507,749	$33,529,774	$26,840,885	$27,242,133	$27,290,751	$27,324,388	$27,347,014	$27,400,458	$27,481,049	$28,295,798	$28,390,864	$348,267,030
4	Depreciation Expense		$566,868	$565,294	$564,574	$509,017	$456,620	$460,368	$461,054	$461,523	$462,157	$463,274	$470,735	$478,317	$5,919,799
5	Cumulative Investment (Line 3)	$33,696,680	$33,616,168	$33,507,749	$33,529,774	$26,840,885	$27,242,133	$27,290,751	$27,324,388	$27,347,014	$27,400,458	$27,481,049	$28,295,798	$28,390,864	$381,963,710
6	Less: Accumulated Depreciation	$18,406,876	$18,892,303	$19,338,429	$19,802,524	$13,551,671	$13,971,527	$14,339,331	$14,797,921	$15,231,536	$15,602,855	$16,022,915	$16,466,282	$16,802,893	$213,227,063
7	CWIP Balance Eligible for Return	$1,212,302	$1,044,305	$1,069,653	$1,157,896	$1,491,298	$1,109,631	$1,272,223	$1,647,717	$3,299,414	$3,262,090	$3,616,121	$3,850,633	$3,928,278	$27,961,560
8	Net Investment (Line 5-6+7)	$16,502,106	$15,768,170	$15,238,972	$14,885,145	$14,780,512	$14,380,237	$14,223,643	$14,174,184	$15,414,892	$15,059,693	$15,074,255	$15,680,148	$15,516,249	$196,698,206
9	Average Net Investment		$16,135,138	$15,503,571	$15,062,059	$14,832,829	$14,580,375	$14,301,940	$14,198,913	$14,794,538	$15,237,292	$15,066,974	$15,377,202	$15,598,199	$180,689,029
10	Return on Average Net Investment														
	a. Equity Component		$67,506	$64,864	$63,017	$62,058	$61,001	$59,836	$58,903	$61,374	$63,210	$62,504	$63,791	$64,708	$752,771
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$89,438	$85,937	$83,490	$82,219	$80,820	$79,276	$78,039	$81,313	$83,747	$82,810	$84,516	$85,730	$997,336
	c. Debt Component Component [3]		$18,162	$17,451	$16,954	$16,696	$16,412	$16,098	$16,019	$16,691	$17,191	$16,999	$17,349	$17,598	$203,618
11	Total Return Requirements (Line 10b + 10c)		$107,600	$103,388	$100,444	$98,915	$97,232	$95,375	$94,059	$98,004	$100,937	$99,809	$101,864	$103,328	$1,200,954
12	Total Depreciation & Return (Line 4 + 11)		$674,468	$668,682	$665,018	$607,932	$553,851	$555,743	$555,113	$559,527	$563,094	$563,083	$572,599	$581,645	$7,120,753

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects a 10.55 % return on equity

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report.

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

SCHEDULE CT-4

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	SOLAR PV FOR SCHOOLS	Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Additions/Expenditures														
2	Investment (Net of Retirements)		($942,319)												($942,319)
3	Depreciation Base [1]		$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	N/A
4	Depreciation Expense		$41,295	$33,443	$33,443	$33,443	$33,443	$33,443	$33,301						$241,809
5	Cumulative Investment (Line 3)	$2,948,874	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	N/A
6	Less: Accumulated Depreciation	$2,707,065	$1,806,041	$1,839,483	$1,872,926	$1,906,368	$1,939,811	$1,973,253	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	$2,006,555	N/A
7	CWIP Balance Eligible for Return														
8	Net Investment (Line 5-6+7)	$241,809	$200,514	$167,071	$133,629	$100,186	$66,744	$33,301							$943,255
9	Average Net Investment		$221,162	$183,793	$150,350	$116,908	$83,465	$50,022	$16,651						N/A
10	1Return on Average Net Investment														
	a. Equity Component		$925	$769	$629	$489	$349	$209	$69						$3,440
	b. Equity Component grossed up for taxes (Line 10a / debt rate) [2]		$1,226	$1,019	$833	$648	$463	$277	$92						$4,558
	c. Debt Component Component		$249	$207	$169	$132	$94	$56	$19						$926
11	Total Return Requirements (Line 10b + 10c)		$1,475	$1,226	$1,003	$780	$557	$334	$110						$5,483
12	Total Depreciation & Return (Line 4 + 11)		$42,770	$34,668	$34,445	$34,222	$33,999	$33,776	$33,411						$247,293

[1] Depreciation expense is based on the "Cradle-to-Grave" method of accounting.

[2] The monthly Equity Component for the Jan - Jun. 2020 period is 5.0206 % based on the May 2019 Earnings Surveillance Report and reflects a 10.55% return on equity, and monthly Equity Component for the Jul-Dec. 2020 is 4.9781% based on the May 2020 Surveillance Report reflects a 10.55 % return on equity

[3] The Debt Component for the Jan. - Jun. 2020 period is 1.3507% based on the May 2019 Earnings Surveillance Report and Debt Component for the Jul.-Dec. 2020 period is 1.3538% based on the May 2020 Earning Surveillance Report.

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES

Equity @ 10.55%

CAPITAL STRUCTURE AND COST RATES PER MAY 2019 EARNINGS SURVEILLANCE REPORT

	ADJUSTED RETAIL	RATIO	MIDPOINT COST RATES	WEIGHTED COST	PRE-TAX WEIGHTED COST
LONG_TERM_DEBT	10,490,880,245	28.119%	4.44%	1.25%	1.25%
SHORT_TERM_DEBT	669,988,433	1.796%	3.62%	0.06%	0.06%
PREFERRED_STOCK	0	0.000%	0.00%	0.00%	0.00%
CUSTOMER_DEPOSITS	403,097,747	1.080%	2.11%	0.02%	0.02%
COMMON_EQUITY	17,554,936,062	47.053%	10.55%	4.96%	6.65%
DEFERRED_INCOME_TAX	7,870,776,333	21.096%	0.00%	0.00%	0.00%
INVESTMENT_TAX_CREDITS					
ZERO COST	0	0.000%	0.00%	0.00%	0.00%
WEIGHTED COST	319,453,350	0.856%	8.26%	0.07%	0.09%
TOTAL	$37,309,132,171	100.00%		6.37%	8.08%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) (a)

	ADJUSTED RETAIL	RATIO	COST RATE	WEIGHTED COST	PRE TAX COST
LONG TERM DEBT	$10,490,880,245	37.41%	4.441%	1.661%	1.661%
PREFERRED STOCK	0	0.00%	0.000%	0.000%	0.000%
COMMON EQUITY	17,554,936,062	62.59%	10.550%	6.604%	8.846%
TOTAL	$28,045,816,308	100.00%		8.265%	10.507%
RATIO					

DEBT COMPONENTS:	
LONG TERM DEBT	1.2488%
SHORT TERM DEBT	0.0649%
CUSTOMER DEPOSITS	0.0228%
TAX CREDITS -WEIGHTED	0.0142%
TOTAL DEBT	**1.3507%**
EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.9641%
TAX CREDITS -WEIGHTED	0.0565%
TOTAL EQUITY	**5.0206%**
TOTAL	6.3713%
PRE-TAX EQUITY	6.7251%
PRE-TAX TOTAL	8.0758%

Note:

(a) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES

Equity @ 10.55%

CAPITAL STRUCTURE AND COST RATES PER MAY 2020 EARNINGS SURVEILLANCE REPORT

	ADJUSTED RETAIL	RATIO	MIDPOINT COST RATES	WEIGHTED COST	PRE-TAX WEIGHTED COST
LONG_TERM_DEBT	12,539,092,665	30.643%	4.17%	1.28%	1.28%
SHORT_TERM_DEBT	462,827,285	1.131%	3.16%	0.04%	0.04%
PREFERRED_STOCK	0	0.000%	0.00%	0.00%	0.00%
CUSTOMER_DEPOSITS	420,293,246	1.027%	2.12%	0.02%	0.02%
COMMON_EQUITY	19,050,189,760	46.554%	10.55%	4.91%	6.51%
DEFERRED_INCOME_TAX	8,019,547,167	19.598%	0.00%	0.00%	0.00%
INVESTMENT_TAX_CREDITS					
ZERO COST	0	0.000%	0.00%	0.00%	0.00%
WEIGHTED COST	428,551,760	1.047%	8.02%	0.08%	0.11%
TOTAL	$40,920,501,883	100.00%		6.33%	7.95%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) (a)

	ADJUSTED RETAIL	RATIO	COST RATE	WEIGHTED COST	PRE TAX COST
LONG TERM DEBT	$12,539,092,665	39.69%	4.174%	1.657%	1.657%
PREFERRED STOCK	0	0.00%	0.000%	0.000%	0.000%
COMMON EQUITY	19,050,189,760	60.31%	10.550%	6.362%	8.429%
TOTAL	$31,589,282,425	100.00%		8.019%	10.086%
RATIO					

DEBT COMPONENTS:	
LONG TERM DEBT	1.2789%
SHORT TERM DEBT	0.0357%
CUSTOMER DEPOSITS	0.0218%
TAX CREDITS -WEIGHTED	0.0174%
TOTAL DEBT	**1.3538%**
EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.9115%
TAX CREDITS -WEIGHTED	0.0666%
TOTAL EQUITY	**4.9781%**
TOTAL	6.3319%
PRE-TAX EQUITY	6.5954%
PRE-TAX TOTAL	7.9492%

Note:

(a) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 3
PARTY: AS-1 (3)
DESCRIPTION: Schedules CT-2 and CT-3

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

SCHEDULE CT-2

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	ACTUAL V. ACTUAL/ESTIMATE FOR THE PERIOD	Actual	Actual/Estimated [1]	Difference
1	Depreciation & Return	$9,804,587	$10,026,640	($222,053)
2	Payroll & Benefits	$14,714,282	$16,004,138	($1,289,856)
3	Materials & Supplies	$341,804	$298,865	$42,939
4	Outside Services	$5,063,610	$5,933,930	($870,320)
5	Advertising	$8,001,506	$7,645,121	$356,385
6	Rebates	$116,756,721	$115,457,368	$1,299,353
7	Vehicles	$393,205	$514,798	($121,593)
8	Other	$2,817,193	$3,031,897	($214,704)
9	Total Adjusted Program Costs	$157,892,907	$158,912,758	($1,019,849)
10	ECCR Revenues (Net of Revenue Taxes)	$149,000,563	$147,492,953	$1,507,610
11	Prior Period True-Up (Collected)/Refunded this Period	$13,569,877	$13,569,877	$0
12	Revenues Applicable to the Period (Line 10 + Line 11)	$162,570,440	$161,062,830	$1,507,610
13	True-Up Provision (Under)/Over Recovery - Current Period (Line 12- Line 9)	$4,677,533	$2,150,072	$2,527,460
14	Interest Provision (Under)/Over Recovery - Current Period	$91,314	$89,679	$1,635
15	True-Up and Interest Provision (Under)/Over Recovery - Beginning of Period	$13,569,877	$13,569,877	$0
16	Deferred True-Up from Prior Period	$2,036,766	$2,036,766	$0
17	Prior Period True-Up (Collected)/Refunded this Period	($13,569,877)	($13,569,877)	$0
18	End of Period True-Up Amount (Under)/Over Recovery	$6,805,613	$4,276,518	$2,529,096

[1] Approved in order No. PSC-2020-0447-FOF-EG issued November 19, 2020

Totals may not add due to rounding.

FLORIDA POWER LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY
CONSERVATION PROGRAM COSTS BY CATEGORY

SCHEDULE CT-2

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	CONSERVATION PROGRAMS	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	TOTAL PROGRAM EXPENSES
1	RESIDENTIAL HOME ENERGY SURVEY	$586,824	$2,814,533	$8,892	$1,583,121	$5,855,758	$0	$177,297	$942,700	$11,969,125
2	RESIDENTIAL CEILING INSULATION	$0	$90,734	$147	$33,485	$0	$262,075	$0	$2,161	$388,602
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$7,120,753	$1,325,232	$317,456	$2,057,935	$15,000	$31,605,427	$33,291	$561,787	$43,036,881
4	RESIDENTIAL AIR CONDITIONING	$0	$408,118	$524	$8,149	$18,830	$3,059,100	$3,597	$8,355	$3,506,673
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$0	$422,675	$1,091	$39,602	$0	$8,050	$0	$26,414	$497,832
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$0	$403,679	$2,957	$47,165	$0	$270,061	$14,887	$22,690	$761,439
7	BUSINESS ON CALL	$328,211	$34,329	$0	$6,959	$0	$2,851,975	$0	$20,039	$3,241,513
8	COGENERATION & SMALL POWER PRODUCTION	$0	$365,984	$0	$0	$0	$0	$0	($195,090)	$170,894
9	BUSINESS EFFICIENT LIGHTING	$0	$140,753	$162	$0	$0	$274,059	$0	$2,059	$417,033
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	$277,529	$1,116	$23,891	$0	$43,928,899	$417	$19,393	$44,251,245
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	$358,834	$554	$664	$0	$28,210,296	$0	$21,870	$28,592,218
12	BUSINESS ENERGY EVALUATION	$783,382	$3,309,782	$2,981	$607,256	$2,111,918	$0	$140,053	$737,937	$7,693,309
13	BUSINESS HEATING, VENTILATING & A/C	$0	$412,998	$366	$29	$0	$6,274,359	$0	$10,707	$6,698,459
14	BUSINESS CUSTOM INCENTIVE	$0	$7,740	$18	$4,092	$0	$12,420	$0	$119	$24,389
15	CONSERVATION RESEARCH & DEVELOPMENT	$0	$14,942	$1,425	$20,250	$0	$0	$0	$2,877	$39,494
16	SOLAR PV FOR SCHOOLS	$247,293	$0	$0	$0	$0	$0	$0	$0	$247,293
17	COMMON EXPENSES	$738,124	$4,326,420	$4,115	$631,012	$0	$0	$23,663	$633,175	$6,356,509
18	TOTAL	$9,804,587	$14,714,282	$341,804	$5,063,610	$8,001,506	$116,756,721	$393,205	$2,817,193	$157,892,907
										$158,629,742
										$316,522,649

Totals may not add due to rounding.

FLORIDA POWER LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY
CONSERVATION PROGRAM COSTS/VARIANCE BY PROJECT

SCHEDULE CT-2

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	CONSERVATION	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total
1	RESIDENTIAL HOME ENERGY SURVEY	($5,268)	($306,158)	$4,976	($261,400)	($398,543)	$0	($32,928)	$6,846	($992,475)
2	RESIDENTIAL CEILING INSULATION	$0	$869	$147	$27,920	$0	($174,940)	$0	($27,280)	($173,284)
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	($210,365)	($548,923)	$71,484	($318,539)	$15,000	($570,815)	($20,981)	$131,726	($1,451,413)
4	RESIDENTIAL AIR CONDITIONING	$0	$62,166	$467	$2,898	$20,630	$51,627	($5,050)	($52,639)	$80,099
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$0	($4,007)	$767	($6,559)	$0	($3,350)	$0	($16,230)	($29,379)
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$0	($96,423)	($19,531)	$16,573	$0	($68,773)	($11,213)	($4,304)	($183,671)
7	BUSINESS ON CALL	($3,065)	$3,641	$0	$1,368	$0	$27	$0	$9,196	$11,167
8	COGENERATION & SMALL POWER PRODUCTION	$0	$37,213	$0	$1,293	$0	$0	$0	$17,889	$56,395
9	BUSINESS EFFICIENT LIGHTING	$0	($1,248)	$162	$0	$0	$74,743	$0	($1,512)	$72,145
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	($4,331)	$216	($11,417)	$0	($529,232)	($311)	($2,054)	($547,129)
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	($5,876)	$554	($306)	$0	$487,803	($311)	($16,518)	$465,346
12	BUSINESS ENERGY EVALUATION	($6,571)	($372,445)	$2,558	($220,245)	$719,298	$0	($47,351)	($150,626)	($75,382)
13	BUSINESS HEATING, VENTILATING & A/C	$0	$5,561	$366	$12	$0	$2,032,263	$0	($12,367)	$2,025,835
14	BUSINESS CUSTOM INCENTIVE	$0	($41)	$18	$1,782	$0	$0	$0	($82)	$1,677
15	CONSERVATION RESEARCH & DEVELOPMENT	$0	($36)	$1,425	($79,750)	$0	$0	$0	$2,502	($75,859)
16	SOLAR PV FOR SCHOOLS	$0	$0	$0	$0	$0	$0	$0	$0	$0
17	COMMON EXPENSES	$3,215	($59,818)	($20,670)	($23,950)	$0	$0	($3,448)	($99,251)	($203,922)
18	TOTAL	($222,053)	($1,289,856)	$42,939	($870,320)	$356,385	$1,299,353	($121,593)	($214,704)	($1,019,849)

Totals may not add due to rounding.

SCHEDULE CT-2

Energy Conservation Cost Recovery (ECCR) Account Numbers
For the Period: January through December 2020

Program	Account
Residential Home Energy Survey	408172
	907100
	908110
	909101
	910100
	925112
	926211
Residential Ceiling Insulation	408172
	908110
	925112
	926211
Residential Load Management ("On Call")	408172
	587200
	592800
	598140
	907100
	908110
	910100
	925112
	926211
Residential Air Conditioning	408172
	907100
	908110
	925112
	926211
Residential New Construction (BuildSmart®)	408172
	908110
	925112
	926211
Residential Low Income	408172
	907100
	908110
	925112
	926211
Business On Call	408172
	587200
	908110
	910100
	925112
	926211
Cogeneration & Small Power Production	408172
	908110
	925112
	926211

SCHEDULE CT-2

Energy Conservation Cost Recovery (ECCR) Account Numbers
For the Period: January through December 2020

Program	Account
Business Lighting	408172
	908110
	925112
	926211
Commercial/Industrial Load Control	408172
	908110
	910100
	925112
	926211
C/I Demand Reduction	408172
	908110
	910100
	925112
	926211
Business Energy Evaluation	408172
	907100
	908110
	909101
	910100
	925112
	926211
Business HVAC	408172
	908110
	910100
	925112
	926211
Business Custom Incentive	408172
	908110
	925112
	926211
Conservation Research & Development	408172
	908110
	925112
	926211
Common Expenses	408172
	907100
	908110
	910100
	925112
	926211

FLORIDA POWER LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY
CONSERVATION PROGRAM COSTS

SCHEDULE CT-3

JANUARY 2020 THROUGH DECEMBER 2020

Line No.	CONSERVATION PROGRAMS	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	RESIDENTIAL HOME ENERGY SURVEY	$491,227	$478,727	$536,548	$382,748	$750,158	$740,295	$869,909	$2,299,512	$1,995,651	$1,194,043	$951,401	$1,278,906	$11,969,125
2	RESIDENTIAL CEILING INSULATION	$34,813	$34,981	$52,302	$22,316	$18,969	$13,891	$47,160	$39,229	$17,930	$56,220	$24,407	$26,385	$388,603
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$3,068,732	$2,980,431	$3,011,680	$4,142,952	$4,095,874	$4,135,654	$4,155,790	$4,148,493	$4,186,003	$4,040,153	$2,378,571	$2,692,549	$43,036,881
4	RESIDENTIAL AIR CONDITIONING	$190,463	$212,622	$255,075	$373,395	$297,238	$339,351	$420,983	$327,224	$324,988	$207,397	$338,951	$218,986	$3,506,674
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$42,460	$44,908	$37,863	$42,686	$36,842	$42,930	$46,161	$44,178	$40,580	$42,673	$32,875	$43,676	$497,832
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$41,286	$100,088	$97,020	$125,145	$163,581	$59,078	$56,325	$36,808	$21,065	$10,831	$2,128	$48,083	$761,439
7	BUSINESS ON CALL	$34,890	$36,423	$34,649	$437,409	$435,693	$447,203	$441,555	$438,966	$436,335	$438,369	$30,331	$29,690	$3,241,512
8	COGENERATION & SMALL POWER PRODUCTION	$9,629	$20,927	$13,796	$16,483	$11,973	$16,222	$16,338	$11,948	$14,059	$19,387	$11,180	$8,954	$170,894
9	BUSINESS EFFICIENT LIGHTING	$102,725	$18,758	$17,327	$11,401	$11,895	$15,279	$24,626	$15,908	$74,198	$57,320	$24,506	$43,090	$417,032
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$2,768,017	$2,673,571	$3,602,253	$3,721,163	$3,040,064	$5,866,294	$3,226,064	$4,167,591	$3,262,307	$3,222,068	$3,895,609	$4,806,243	$44,251,244
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$1,969,340	$1,939,119	$2,005,745	$2,175,588	$2,327,433	$2,540,363	$2,697,312	$2,749,385	$2,779,763	$2,652,173	$2,614,889	$2,141,107	$28,592,218
12	BUSINESS ENERGY EVALUATION	$539,240	$338,293	$453,491	$454,672	$445,042	$445,188	$631,701	$1,008,734	$1,021,240	$943,025	$706,636	$706,047	$7,693,310
13	BUSINESS HEATING, VENTILATING & A/C	$325,633	$319,010	$549,875	$129,922	$109,307	$1,000,099	$360,322	$73,968	$642,869	$1,406,894	$78,327	$1,702,234	$6,698,459
14	BUSINESS CUSTOM INCENTIVE	$892	$13,835	$1,144	$795	$1,060	$938	$1,150	$805	$710	$1,078	$984	$997	$24,389
15	CONSERVATION RESEARCH & DEVELOPMENT	$1,761	$816	$744	$655	$6,790	$650	$678	$663	$15,592	$707	$9,631	$806	$39,494
16	SOLAR PV FOR SCHOOLS	$42,770	$34,668	$34,445	$34,222	$33,999	$33,776	$33,411	$0	$0	$0	$0	$0	$247,293
17	COMMON EXPENSES	$723,979	$565,626	$508,818	$505,203	$472,434	$503,201	$505,649	$470,134	$472,840	$539,136	$503,537	$585,953	$6,356,509
18	TOTAL	$10,387,856	$9,812,802	$11,212,773	$12,576,758	$12,258,352	$16,200,414	$13,535,134	$15,833,545	$15,306,130	$14,831,474	$11,603,961	$14,333,709	$157,892,907

Totals may not add due to rounding.

Docket No. 20210002-EG
2020 ECCR Final True Up Calculation
Exhibit AS-1, Page 8 of 25

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

SCHEDULE CT-3

JANUARY 2020 THROUGH DECEMBER 2020

Line No.		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Conservation Clause Revenues (Net of Revenue Taxes)	$10,720,506	$10,153,296	$10,623,715	$12,156,115	$12,156,715	$13,278,230	$14,577,180	$14,637,601	$14,546,743	$13,198,662	$12,344,230	$10,607,570	$149,000,563
2	Total Revenues	$10,720,506	$10,153,296	$10,623,715	$12,156,115	$12,156,715	$13,278,230	$14,577,180	$14,637,601	$14,546,743	$13,198,662	$12,344,230	$10,607,570	$149,000,563
3	Adjustment Not Applicable To Period - Prior True-up	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$1,130,823	$13,569,877
4	Conservation Revenues Applicable To Period (Line 2 + 3)	$11,851,329	$11,284,120	$11,754,538	$13,286,938	$13,287,538	$14,409,053	$15,708,003	$15,768,424	$15,677,566	$14,329,485	$13,475,053	$11,738,393	$162,570,440
5	Conservation Expenses (CT-3 Page 8, Line 18)	$10,387,856	$9,812,802	$11,212,773	$12,576,758	$12,258,352	$16,200,414	$13,535,134	$15,833,545	$15,306,130	$14,831,474	$11,603,961	$14,333,709	$157,892,907
6	True-up This Period (Line 4 - Line 5)	$1,463,473	$1,471,318	$541,765	$710,180	$1,029,186	($1,791,361)	$2,172,869	($65,121)	$371,436	($501,989)	$1,871,092	($2,595,316)	$4,677,533
7	Interest Provision	$21,228	$21,508	$25,177	$14,706	$893	$1,207	$1,285	$1,278	$1,180	$928	$1,058	$867	$91,314
8	True-up & Interest Provision Beginning of Month	$13,569,877	$13,923,755	$14,285,757	$13,721,877	$13,315,940	$13,215,196	$10,294,218	$11,337,549	$10,142,883	$9,384,676	$7,752,792	$8,494,119	$13,569,877
9	Deferred True-up Beginning of Period	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766	$2,036,766
10	Prior True-up Collected/(Refunded)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($1,130,823)	($13,569,877)
11	End of Period True-up - Over/(Under) Recovery (Line 6+7+8+8a+9)	$15,960,521	$16,322,523	$15,758,643	$15,352,706	$15,251,962	$12,330,985	$13,374,315	$12,179,649	$11,421,442	$9,789,558	$10,530,885	$6,805,613	$6,805,613

Note ( ) Reflects Underrecovery
Totals may not add due to rounding.

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

SCHEDULE CT-3

JANUARY 2020 THROUGH DECEMBER 2020

Line No.		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1	Beginning True-Up Amount (Page 9, Line 8 + 8a)	15,606,643	15,960,521	16,322,523	15,758,643	15,352,706	15,251,962	12,330,985	13,374,315	12,179,649	11,421,442	9,789,558	10,530,885	163,879,832
2	Ending True-Up Amount Before Interest (Page 9, Line 6 + 8 + 8a + 9)	15,939,293	16,301,016	15,733,466	15,338,000	15,251,069	12,329,778	13,373,030	12,178,371	11,420,262	9,788,630	10,529,827	6,804,746	154,987,488
3	Total of Beginning & Ending True-Up (Line 1 + 2)	31,545,937	32,261,537	32,055,989	31,096,643	30,603,775	27,581,740	25,704,015	25,552,687	23,599,911	21,210,072	20,319,385	17,335,631	318,867,320
4	Average True-Up Amount (50% of Line 3)	15,772,968	16,130,768	16,027,995	15,548,321	15,301,888	13,790,870	12,852,007	12,776,343	11,799,955	10,605,036	10,159,692	8,667,816	159,433,660
5	Interest Rate - First Day of Reporting Business Month	0.015900	0.016400	0.015600	0.022100	0.000600	0.000800	0.001300	0.001100	0.001300	0.001100	0.001000	0.001500	
6	Interest Rate - First Day of Subsequent Business Month	0.016400	0.015600	0.022100	0.000600	0.000800	0.001300	0.001100	0.001300	0.001100	0.001000	0.001500	0.000900	
7	Total (Line 5 + 6)	0.032300	0.032000	0.037700	0.022700	0.001400	0.002100	0.002400	0.002400	0.002400	0.002100	0.002500	0.002400	
8	Average Interest Rate (50% of Line 7)	0.016150	0.016000	0.018850	0.011350	0.000700	0.001050	0.001200	0.001200	0.001200	0.001050	0.001250	0.001200	
9	Monthly Average Interest Rate (Line 8 / 12)	0.001346	0.001333	0.001571	0.000946	0.000058	0.000088	0.000100	0.000100	0.000100	0.000088	0.000104	0.000100	
10	Interest Provision for the Month (Line 4 x 9)	$21,228	$21,508	$25,177	$14,706	$893	$1,207	$1,285	$1,278	$1,180	$928	$1,058	$867	$91,314

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 4
PARTY: AS-1 (4)
DESCRIPTION: Schedules CT-5 and CT-6, Appendix A

Schedule CT-5

Reconciliation and Explanation of

Differences between Filing and FPSC Audit

Report for Months: January – December 2020

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

SCHEDULE CT-6

FPL DSM Program & Pilot Descriptions

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

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

2. **Residential Ceiling Insulation**
   This program encourages customers to improve the home's thermal efficiency.

3. **Residential Load Management (On-Call)**
   This program allows FPL to turn off certain customer-selected appliances using FPL-installed equipment during periods of extreme demand, capacity shortages or system emergencies.

4. **Residential Air-Conditioning**
   This program encourages customers to install high-efficiency central air-conditioning systems.

5. **Residential New Construction (BuildSmart®)**
   This program encourages builders and developers to design and construct new homes that achieve BuildSmart® certification and move towards ENERGY STAR® qualifications.

6. **Residential Low Income**
   This program assists low income customers through state Weatherization Assistance Provider (WAP) agencies and FPL-conducted Energy Retrofits.

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

8. **Cogeneration and Small Power Production**
   This program facilitates the interconnection and administration of contracts for co-generators and small power producers.

9. **Business Lighting**
   This program encourages customers to install high-efficiency lighting systems.

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

11. **Commercial/Industrial Demand Reduction (CDR)**
    This program allows FPL to control customer loads of 200 kW or greater during periods of extreme demand, capacity shortages or system emergencies.

FPL DSM Program & Pilot Descriptions (cont'd)

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

13. **Business Heating, Ventilating & AC (HVAC)**
    This program encourages customers to install high-efficiency HVAC systems.

14. **Business Custom Incentive (BCI)**
    This program encourages customers to install unique high-efficiency technologies not covered by other FPL DSM programs.

15. **Conservation Research & Development (CRD) Project**
    This project consists of research studies designed to: identify new energy efficient technologies; evaluate and quantify their impacts on energy, demand and customers; and where appropriate and cost-effective, incorporate an emerging technology into a DSM program.

16. **Business Photovoltaic for Schools Pilot**
    Under this pilot, FPL installed photovoltaic (PV) systems and provided supporting educational training and materials for selected schools in most public school districts in FPL's territory to demonstrate and educate students on the practical issues of PV. This pilot was discontinued on December 31, 2015. There will be capital depreciation and return costs for this pilot until 2020 when ownership of the last PV systems is transferred to their respective customers.

17. **Common Expenses**
    For administrative efficiency this includes all costs that are not specifically attributable to a particular program.

SCHEDULE CT-6

Florida Power & Light Company
Program Progress
January through December 2020

Pgm No	Program Title	Accomplishments 2020	Accomplishments Inception through December 2020	2020 Cost & Variance v. Actual/Estimate[1]
1	Residential Home Energy Survey	Participants = 103,647	Participants = 4,202,000	Total = $11,969,125 Variance= ($992,475)
2	Residential Ceiling Insulation	Participants = 1,444	Participants = 584,202	Total = $388,602 Variance= ($173,284)
3	Residential Load Management ("On Call")	Participants = 4,674	Participants = 696,517	Total = $43,036,881 Variance= ($1,451,413)
4	Residential Air Conditioning	Participants = 20,399	Participants = 1,990,611	Total = $3,506,673 Variance= $80,099
5	Residential New Construction (BuildSmart®)	Participants = 3,686	Participants = 54,712	Total = $497,832 Variance= ($29,379)
6	Residential Low-Income	Participants = 3,137	Participants = 20,619	Total = $761,439 Variance= ($183,671)
7	Business On Call	kW = 556	MW = 73	Total = $3,241,513 Variance= $11,167
8	Cogeneration & Small Power Production	Firm MW = 444 GWh Purchased = 1,239 Firm = 4; As Available = 12	MW Under Contract = 444 MW Committed = 444	Total = $170,894 Variance= $56,395
9	Business Lighting	kW = 3,954	kW = 314,585	Total = $417,033 Variance= $72,145
10	Commercial/Industrial Load Control	Closed to new participants	MW = 454	Total = $44,251,244 Variance= ($547,132)
11	Commercial/Industrial Demand Reduction	kW= 25,759	MW = 350	Total = $28,592,218 Variance= $465,347
12	Business Energy Evaluation	Participants = 2,464	Participants = 256,628	Total = $7,693,309 Variance= ($75,382)
13	Business Heating, Ventilating & AC	kW = 9,831	kW = 435,919	Total = $6,698,459 Variance= $2,025,835
14	Business Custom Incentive	kW = 64	kW = 54,866	Total = $24,389 Variance= $1,677
15	Conservation Research & Development	Not Applicable	Not Applicable	Total = $39,494 Variance= ($75,859)
16	Business Photovoltaic for Schools Pilot	Not Applicable	Not Applicable	Total = $247,293 Variance= $0
17	Common Expenses	Not Applicable	Not Applicable	Total = $6,356,509 Variance= ($203,922)

Notes: (1) Variance where actuals less than Actual/Estimate shown with ( )
kW and MW reduction are at the generator

SCHEDULE CT-6

Business Custom Incentive Cost Effectiveness Test Results

Customer	Rate Impact Measure Test (RIM)	Total Resource Cost Test (TRC)	Participant Test
1	1.07	1.93	2.06

SCHEDULE CT-6

Customers that no longer participate on FPL's Commercial/Industrial Load Control (CILC) and Commercial/Industrial Demand Reduction (CDR) Rates (January through December 2020)

Customer Name	Effective Date	Prior Rate	Firm Rate	Remarks
Customer No. 1	05/05/2020	CILC	Not Applicable	Account Final Billed
Customer No. 2	05/22/2020	CILC	Not Applicable	EPA NESHAP Termination. In the best interest of the Customer, the Company and the Company's other Customers
Customer No. 3	06/23/2020	CILC	Not Applicable	No Longer Qualified
Customer No. 4	07/01/2020	CILC	Not Applicable	Account Final Billed
Customer No. 5	07/20/2020	CILC	Not Applicable	Account Final Billed
Customer No. 6	09/21/2020	CILC	Not Applicable	Account Final Billed
Customer No. 7	09/30/2020	CILC	Not Applicable	Account Final Billed
Customer No. 8	12/04/2020	CILC	Not Applicable	No Longer Qualified
Customer No. 9	01/10/2020	CDR	Not Applicable	Account Final Billed
Customer No. 10	01/30/2020	CDR	Not Applicable	Account Final Billed
Customer No. 11	06/08/2020	CDR	Not Applicable	No Longer Qualified
Customer No. 12	07/15/2020	CDR	Not Applicable	Account Final Billed
Customer No. 13	07/19/2020	CDR	Not Applicable	Account Final Billed
Customer No. 14	09/17/2020	CDR	Not Applicable	Account Final Billed
Customer No. 15	11/12/2020	CDR	Not Applicable	Account Final Billed
Customer No. 16	11/12/2020	CDR	Not Applicable	Account Final Billed

SCHEDULE CT-6

CONSERVATION RESEARCH & DEVELOPMENT ("CRD") PROGRAM

CRD is an umbrella program under which FPL researches a wide variety of new technologies to evaluate their potential for reductions in peak load and energy as well as customer bill savings. Florida's climatic conditions are unique so the studies must reflect the effects of the hot and humid environment. Favorable evaluation results can lead to incorporation in FPL's DSM programs. Examples of technologies that have been included are: Energy Recovery Ventilators; Demand Control Ventilation; and Residential Air Conditioning Duct Plenum Seal.

FPL participates in relevant co-funded projects such as Electric Power Research Institute ("EPRI"). This co-funding enables FPL to gain the learnings from larger research projects at a fraction of the total cost. In 2020, FPL continued its access to gather learnings from EPRI's on-going readiness assessment of multiple technologies in various stages of development which enables comparisons among these technologies. FPL also began evaluation of smart electrical load centers, circuit breakers and relays.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 5
PARTY: JNF-1
DESCRIPTION: Schedules CT-1 through CT-6

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Schedule CT-1

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)

Calculation of the Final True-Up Amount

For the Period: January 2020 - December 2020

	$	$
Actual		
1. Principal	1,636,015	
2. Interest	28,127	
3. Actual Over/(Under) Recovery Ending Balance		1,664,142
Estimated/Actual as filed August 14, 2020		
4. Principal	1,862,829	
5. Interest	28,262	
6. Total Estimated/Actual Over/(Under) Recovery		1,891,091
7. Adjusted Net True-up Over/(Under) Recovery (Line 3 - 6)		(226,949)

Schedule CT-2

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Analysis of Energy Conservation Program Costs
Actual Compared to Estimated/Actual

	Actual	Est/Actual	Difference
	$	$	$
1. Depreciation, Return & Property Tax	3,201,105.53	3,207,718.57	(6,613.04)
2. Payroll & Benefits	1,769,610.80	1,955,045.30	(185,434.50)
3. Materials & Supplies	3,348.33	26,036.30	(22,687.97)
4. Outside Services	2,427,830.19	2,865,152.70	(437,322.51)
5. Advertising	365,489.11	503,232.93	(137,743.82)
6. Incentives	838,343.64	950,643.75	(112,300.11)
7. Vehicles	0.00	0.00	0.00
8. Adjustments	0.00	0.00	0.00
9. Other	31,666.07	17,745.95	13,920.12
10. Subtotal	8,637,393.67	9,525,575.50	(888,181.83)
11. Program Revenues	0.00	0.00	0.00
12. Total Program Costs	8,637,393.67	9,525,575.50	(888,181.83)
13. Less: Payroll Adjustment	0.00	0.00	0.00
14. Amounts Inc. in Base Rate	0.00	0.00	0.00
15. Conservation Adjustment Revenues	4,746,997.80	5,861,993.72	(1,114,995.92)
16. Rounding Adjustment	4,746,998.00	5,861,994.00	(1,114,996.00)
17. True-up Before Adjustment Over/(Under) Recovery	(3,890,395)	(3,663,581)	(226,814)
18. Interest Provision	28,127	28,262	(135)
19. Prior Period True-up	5,526,410	5,526,410	0
20. Other	0	0	0
21. End of Period True-up	1,664,142	1,891,091	(226,949)

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Conservation Costs By Program
Variance Actual Vs. Estimated/Actual

Program	Depreciation, Return & Property Taxes	Payroll & Benefits	Material & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Sub-Total	Program Revenues	Total
Residential Conservation Programs:											
1. Residential Energy Audit and Education	0.00	(36,170.53)	0.00	63.88	429.96	0.00	0.00	(414.01)	(36,090.70)	0.00	(36,090.70)
2. Community Energy Saver	0.00	4,011.68	(2,250.00)	(247,474.37)	0.00	0.00	0.00	518.10	(245,194.59)	0.00	(245,194.59)
3. Residential Custom Incentive	0.00	(1,441.31)	0.00	0.00	0.00	0.00	0.00	6.42	(1,434.89)	0.00	(1,434.89)
4. HVAC Efficiency	0.00	2,499.23	0.00	(4,659.11)	0.00	(5,834.00)	0.00	35.80	(7,958.08)	0.00	(7,958.08)
5. Residential Building Efficiency	0.00	8,371.49	0.00	35,242.02	0.00	(43,084.11)	0.00	7,001.76	7,531.16	0.00	7,531.16
6. Energy Select	(6,613.04)	(48,128.53)	(1,377.00)	(193,146.47)	(138,173.78)	0.00	0.00	8,709.96	(378,728.86)	0.00	(378,728.86)
7. Residential HVAC	0.00	20,950.96	(1,500.00)	0.00	0.00	(45,000.00)	0.00	(890.75)	(26,439.79)	0.00	(26,439.79)
8. Residential Ceiling Insulation	0.00	3,124.55	(1,988.00)	0.00	0.00	(35,000.00)	0.00	(894.22)	(34,757.67)	0.00	(34,757.67)
9. Residential High Efficiency Pool Pump	0.00	(12,746.82)	(1,500.00)	0.00	0.00	(30,000.00)	0.00	(865.43)	(45,112.25)	0.00	(45,112.25)
Commercial / Industrial Conservation Programs:											
10. Commercial / Industrial Energy Audit	0.00	(80,039.22)	(4,000.00)	(751.94)	0.00	0.00	0.00	427.47	(84,363.69)	0.00	(84,363.69)
11. HVAC Retrocommissioning	0.00	(1,320.33)	(3,412.97)	(7,109.09)	0.00	(1,320.00)	0.00	33.36	(13,129.03)	0.00	(13,129.03)
12. Commercial Building Efficiency	0.00	(29,490.54)	(1,200.00)	7,352.57	0.00	71,938.00	0.00	186.57	48,786.60	0.00	48,786.60
13. Commercial / Industrial Custom Incentive	0.00	(1,286.75)	0.00	(2,500.00)	0.00	0.00	0.00	6.31	(3,780.44)	0.00	(3,780.44)
14. Business HVAC	0.00	(13,768.38)	(5,460.00)	0.00	0.00	(24,000.00)	0.00	58.78	(43,169.60)	0.00	(43,169.60)
15. **Residential Time of Use Rate Pilot**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. **Conservation Demonstration and Developme**	0.00	0.00	0.00	(24,340.00)	0.00	0.00	0.00	0.00	(24,340.00)	0.00	(24,340.00)
17. **Critical Peak Option**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. **Curtailable**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19. Less Base Rate Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20. Total All Programs	(6,613.04)	(185,434.50)	(22,687.97)	(437,322.51)	(137,743.82)	(112,300.11)	0.00	13,920.12	(888,181.83)	0.00	(888,181.83)

Gulf Power Company

ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Conservation Costs By Program
Actual Expenses

Program	Depreciation, Return & Property Taxes	Payroll & Benefits	Material & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Sub-Total	Program Revenues	Total
Residential Conservation Programs:											
1. Residential Energy Audit and Education	0.00	380,768.56	0.00	223,841.39	326,047.51	0.00	0.00	3,765.58	934,423.04	0.00	934,423.04
2. Community Energy Saver	0.00	51,813.36	0.00	496,904.56	0.00	0.00	0.00	733.76	549,451.68	0.00	549,451.68
3. Residential Custom Incentive	0.00	36,007.05	0.00	0.00	0.00	0.00	0.00	148.08	36,155.13	0.00	36,155.13
4. HVAC Efficiency	0.00	116,053.37	200.00	284,733.65	0.00	27,292.00	0.00	1,159.71	429,438.73	0.00	429,438.73
5. Residential Building Efficiency	0.00	63,032.76	0.00	43,362.30	0.00	57,108.81	0.00	9,013.93	172,517.80	0.00	172,517.80
6. Energy Select	3,201,105.53	378,135.25	0.00	1,348,111.65	39,441.60	0.00	0.00	11,412.52	4,978,206.55	0.00	4,978,206.55
7. Residential HVAC	0.00	33,817.96	0.00	0.00	0.00	0.00	0.00	134.25	33,952.21	0.00	33,952.21
8. Residential Ceiling Insulation	0.00	25,714.55	0.00	0.00	0.00	0.00	0.00	130.78	25,845.33	0.00	25,845.33
9. Residential High Efficiency Pool Pump	0.00	25,896.18	0.00	0.00	0.00	0.00	0.00	154.57	26,050.75	0.00	26,050.75
Commercial / Industrial Conservation Programs:											
10. Commercial / Industrial Energy Audit	0.00	365,851.57	2,519.41	7,695.55	0.00	0.00	0.00	3,557.06	379,623.59	0.00	379,623.59
11. HVAC Retrocommissioning	0.00	66,484.73	0.00	1,646.96	0.00	180.00	0.00	193.20	68,504.89	0.00	68,504.89
12. Commercial Building Efficiency	0.00	152,876.93	628.92	20,874.13	0.00	91,244.75	0.00	1,047.04	266,671.77	0.00	266,671.77
13. Commercial / Industrial Custom Incentive	0.00	32,073.91	0.00	0.00	0.00	0.00	0.00	156.81	32,230.72	0.00	32,230.72
14. Business HVAC	0.00	41,084.62	0.00	0.00	0.00	0.00	0.00	58.78	41,143.40	0.00	41,143.40
15. **Residential Time of Use Rate Pilot**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. **Conservation Demonstration and Development:**											
a. CDD	0.00	0.00	0.00	660.00	0.00	0.00	0.00	0.00	660.00	0.00	660.00
b. Total	0.00	0.00	0.00	660.00	0.00	0.00	0.00	0.00	660.00	0.00	660.00
17. **Critical Peak Option**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. **Curtailable**	0.00	0.00	0.00	0.00	0.00	662,518.08	0.00	0.00	662,518.08	0.00	662,518.08
19. Total All Programs	3,201,105.53	1,769,610.80	3,348.33	2,427,830.19	365,489.11	838,343.64	0.00	31,666.07	8,637,393.67	0.00	8,637,393.67

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Conservation Costs By Program
Summary of Actual Expenses By Program By Month

Program	January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential Conservation Programs:													
1. Residential Energy Audit and Education	45,214.10	45,913.62	41,193.36	32,942.26	56,221.73	49,058.67	31,737.11	110,353.30	110,471.88	83,594.39	41,035.02	286,687.60	934,423.04
Amortization & Return on Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	45,214.10	45,913.62	41,193.36	32,942.26	56,221.73	49,058.67	31,737.11	110,353.30	110,471.88	83,594.39	41,035.02	286,687.60	934,423.04
2. Community Energy Saver	69,555.73	(14,341.06)	19,855.61	3,901.59	3,921.48	3,857.92	4,034.31	33,672.55	3,131.69	5,664.14	197,865.15	218,332.57	549,451.68
3. Residential Custom Incentive	3,189.79	5,154.86	4,070.77	4,094.10	4,140.23	4,073.27	4,259.54	3,568.69	2,476.11	1,127.77	0.00	0.00	36,155.13
4. HVAC Efficiency	22,922.89	75,164.14	49,472.40	31,560.83	45,786.57	37,346.98	50,415.37	42,336.11	16,666.49	50,697.14	(1,667.90)	8,737.71	429,438.73
5. Residential Building Efficiency	20,503.90	11,965.74	13,056.94	12,564.47	21,009.78	7,695.81	6,768.89	9,237.31	13,329.08	21,965.41	2,739.62	31,680.85	172,517.80
6. Energy Select	124,351.05	202,597.58	107,275.61	152,064.56	157,201.69	179,234.35	166,380.48	148,504.27	118,868.24	29,377.14	118,878.19	272,367.86	1,777,101.02
Amortization & Return on Investment	266,540.56	265,929.59	266,522.12	267,420.68	266,570.70	265,765.06	266,901.49	266,942.01	267,076.91	266,695.63	266,940.37	267,800.41	3,201,105.53
Total	390,891.61	468,527.17	373,797.73	419,485.24	423,772.39	444,999.41	433,281.97	415,446.28	385,945.15	296,072.77	385,818.56	540,168.27	4,978,206.55
7. Residential HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.22	9,836.28	10,683.11	13,374.60	33,952.21
8. Residential Ceiling Insulation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.14	7,971.24	8,483.63	9,297.32	25,845.33
9. Residential High Efficiency Pool Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.48	8,428.80	7,611.07	9,929.40	26,050.75
Commercial / Industrial Conservation Programs:													
10. Commercial / Industrial Energy Audit	34,219.73	49,710.21	43,034.86	33,782.03	40,788.49	30,649.96	30,167.23	28,278.30	16,183.40	25,438.48	21,664.50	25,706.40	379,623.59
11. HVAC Retrocommissioning	6,527.24	11,048.37	10,701.86	7,757.52	7,657.80	7,293.13	7,824.69	7,160.25	4,916.24	2,290.48	482.04	(5,154.73)	68,504.89
12. Commercial Building Efficiency	25,317.19	36,646.36	18,478.51	18,802.25	23,473.21	15,762.65	15,980.56	15,052.22	9,419.39	1,551.86	123.43	86,064.14	266,671.77
13. Commercial / Industrial Custom Incentive	2,290.82	3,448.53	2,681.86	2,704.83	2,727.80	2,683.32	2,806.04	2,561.95	2,021.85	2,715.71	2,648.99	2,939.02	32,230.72
14. Business HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,502.07	13,042.55	15,598.78	41,143.40
15. **Residential Time of Use Rate Pilot**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Conservation Demonstration and Development:													
a. CDD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.50	0.00	357.50	660.00
b. Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.50	0.00	357.50	660.00
17. **Critical Peak Option**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. **Curtailable Load**	55,209.84	40,839.24	39,591.56	91,565.23	46,336.83	57,716.34	61,576.35	55,209.84	48,843.33	53,059.82	57,359.86	55,209.84	662,518.08
19. Total All Programs	675,842.84	734,077.18	615,935.46	659,160.35	675,836.31	661,137.46	648,852.06	722,876.80	613,637.45	583,218.86	747,889.63	1,298,929.27	8,637,393.67

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Conservation Costs By Program
Calculation of Over/Under Recovery

Conservation Revenues	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Energy *Select* Program Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Conservation Revenues	318,184.77	308,934.71	298,832.14	286,379.98	482,670.14	588,409.08	652,682.30	677,359.68	523,514.77	337,904.56	331,898.33	386,395.48	5,193,165.94
a. Curtailable Load Credit (CT-3, page 2, line 18)	55,209.84	40,839.24	39,591.56	91,565.23	46,336.83	57,716.34	61,576.35	55,209.84	48,843.33	53,059.82	57,359.86	55,209.84	662,518.08
b. Revenue Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,108,686.22)	0.00	0.00	0.00	(1,108,686.22)
3. Total Revenues	373,394.61	349,773.95	338,423.70	377,945.21	529,006.97	646,125.42	714,258.65	732,569.52	(536,328.12)	390,964.38	389,258.19	441,605.32	4,746,997.80
4. Adjustment not Applicable to Period - Prior True Up	378,782.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	378,783.00	4,545,395.00
5. Conservation Revenues Applicable to Period	752,176.61	728,556.95	717,206.70	756,728.21	907,789.97	1,024,908.42	1,093,041.65	1,111,352.52	(157,545.12)	769,747.38	768,041.19	820,388.32	9,292,392.80
6. Conservation Expenses (CT-3, Page 3, Line 19)	675,842.84	734,077.18	615,935.46	659,160.35	675,836.31	661,137.46	648,852.06	722,876.80	613,637.45	583,218.86	747,889.63	1,298,929.27	8,637,393.67
7. True Up this Period (Line 5 - 6)	76,333.77	(5,520.23)	101,271.24	97,567.86	231,953.66	363,770.96	444,189.59	388,475.72	(771,182.57)	186,528.52	20,151.56	(478,540.95)	654,999.13
8. Interest Provision this Period (CT-3, Page 5, Line 11)	7,234.11	6,718.73	7,406.25	4,202.24	246.93	363.34	417.80	421.59	364.62	260.35	281.28	209.26	28,126.50
9. True Up & Interest Provision Beginning of Month	4,545,393.95	4,250,179.83	3,872,595.33	3,602,489.82	3,325,476.92	3,178,894.51	3,164,245.81	3,230,070.20	3,240,184.51	2,090,583.56	1,898,589.43	1,540,239.27	4,545,393.95
a. Deferred true-up beginning of period	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00	981,017.00
10. Prior True Up Collected or Refunded	(378,782.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(378,783.00)	(4,545,395.00)
11. End of Period- Net True Up	5,231,196.83	4,853,612.33	4,583,506.82	4,306,493.92	4,159,911.51	4,145,262.81	4,211,087.20	4,221,201.51	3,071,600.56	2,879,606.43	2,521,256.27	1,664,141.58	1,664,141.58

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Computation of Interest Expense
Energy Conservation Adjustment

Interest Provision	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True up Amount	5,526,410.95	5,231,196.83	4,853,612.33	4,583,506.82	4,306,493.92	4,159,911.51	4,145,262.81	4,211,087.20	4,221,201.51	3,071,600.56	2,879,606.43	2,521,256.27	
2. Ending True up before Interest	5,223,962.72	4,846,893.60	4,576,100.57	4,302,291.68	4,159,664.58	4,144,899.47	4,210,669.40	4,220,779.92	3,071,235.94	2,879,346.08	2,520,974.99	1,663,932.32	
3. Total beginning & ending	10,750,373.67	10,078,090.43	9,429,712.90	8,885,798.50	8,466,158.50	8,304,810.98	8,355,932.21	8,431,867.12	7,292,437.45	5,950,946.64	5,400,581.42	4,185,188.59	
4. Average True up Amount	5,375,186.84	5,039,045.22	4,714,856.45	4,442,899.25	4,233,079.25	4,152,405.49	4,177,966.11	4,215,933.56	3,646,218.73	2,975,473.32	2,700,290.71	2,092,594.30	
5. Interest Rate First Day Reporting Business Month	1.5900	1.6400	1.5600	2.2100	0.0600	0.0800	0.1300	0.1100	0.1300	0.1100	0.1000	0.1500	
6. Interest Rate First Day Subsequent Business Month	1.6400	1.5600	2.2100	0.0600	0.0800	0.1300	0.1100	0.1300	0.1100	0.1000	0.1500	0.0900	
7. Total of Lines 5 and 6	3.2300	3.2000	3.7700	2.2700	0.1400	0.2100	0.2400	0.2400	0.2400	0.2100	0.2500	0.2400	
8. Average Interest rate (50% of Line 7)	1.6150	1.6000	1.8850	1.1350	0.0700	0.1050	0.1200	0.1200	0.1200	0.1050	0.1250	0.1200	
9. Monthly Average Interest Rate Line 8 \ 12	0.001346	0.001333	0.001571	0.000946	0.000058	0.000088	0.000100	0.000100	0.000100	0.000088	0.000104	0.000100	
10. Interest Adjustment													
11. Interest Provision (Line 4 X 9)	7,234.11	6,718.73	7,406.25	4,202.24	246.93	363.34	417.80	421.59	364.62	260.35	281.28	209.26	28,126.50

Gulf Power Company
ENERGY CONSERVATION COST RECOVERY (ECCR)
Calculation of the Final True-Up Amount
For the Period: January 2020 - December 2020

Schedule of Capital Investment, Depreciation and Return
Energy Select

Line No.	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investments Added to Plant In Service (Net of Retirements)		64,216.55	(94,215.30)	250,332.68	(1,561.02)	(21,380.76)	563.94	27,345.09	110,018.33	9,430.58	36,050.64	140,953.78	120,047.55	
2	Depreciable Base (Cumulative Plant Additions PM Ln 2 + CM Ln 1)	17,369,923.82	17,434,140.37	17,339,925.07	17,590,257.75	17,588,696.73	17,567,315.97	17,567,879.91	17,595,225.00	17,705,243.33	17,714,673.91	17,750,724.55	17,891,678.33	18,011,725.88	
3	Depreciation Expense (Note A)		114,563.38	114,464.63	114,978.52	115,797.39	115,721.88	115,653.35	115,745.22	116,197.37	116,590.56	116,740.27	117,322.91	118,182.04	1,391,957.52
4	Salvage, Cost of Removal and Retirement		(6,381.77)	(101,163.82)	(32,624.66)	(1,138.89)	3,591.50	(91.06)	(190.75)	(14,853.42)	(73,890.01)	-	(9,397.67)	(12,212.15)	
5	Less: Accum. Depr, COR and Sal. (PM Ln 5 + CM Ln 3 + 4)	(6,081,763.94)	(5,973,582.33)	(5,960,281.52)	(5,877,927.66)	(5,763,269.16)	(5,643,955.78)	(5,528,393.49)	(5,412,839.02)	(5,311,495.07)	(5,268,794.52)	(5,152,054.25)	(5,044,129.01)	(4,938,159.12)	
6	Net Plant In Service (CM Ln 2 - CM Ln 5)	23,451,687.76	23,407,722.70	23,300,206.59	23,468,185.41	23,351,965.89	23,211,271.75	23,096,273.40	23,008,064.02	23,016,738.40	22,983,468.43	22,902,778.80	22,935,807.34	22,949,885.00	
7	Net Additions/Reductions to CWIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	CWIP Balance (PM Ln 8 + CM Ln 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Inventory	737,779.17	728,548.64	711,591.64	697,277.88	685,557.00	685,557.03	685,577.03	658,591.84	624,093.05	594,701.52	556,144.56	526,605.15	509,349.46	
10	Net Investment (CM Ln 6 + CM Ln 8 + CM Ln 9)	24,189,466.93	24,136,271.34	24,011,798.23	24,165,463.29	24,037,522.89	23,896,828.78	23,781,850.43	23,666,655.86	23,640,831.45	23,578,169.95	23,458,923.36	23,462,412.49	23,459,234.46	
11	Average Net Investment (PM Ln 10 + CM Ln 10)/2		24,162,869.14	24,074,034.79	24,088,630.76	24,101,493.09	23,967,175.84	23,839,339.61	23,724,253.15	23,653,743.66	23,609,500.70	23,518,546.66	23,460,667.93	23,460,823.48	
12	Rate of Return / 12 (Note B)		0.005766	0.005766	0.005766	0.005766	0.005766	0.005766	0.005838	0.005838	0.005838	0.005838	0.005838	0.005838	
13	Return Requirement on Average Net Investment (CM Ln 11 * CM Ln 12)		139,323.10	138,810.88	138,895.04	138,969.21	138,194.74	137,457.63	138,502.19	138,090.56	137,832.27	137,301.28	136,963.38	136,964.29	1,657,304.57
14	Property Tax		12,654.08	12,654.08	12,648.56	12,654.08	12,654.08	12,654.08	12,654.08	12,654.08	12,654.08	12,654.08	12,654.08	12,654.08	151,843.44
15	Total Depreciation, Prop Taxes & Return (CM Ln 3 + CM Ln 13 + CM Ln 14)		266,540.56	265,929.59	266,522.12	267,420.68	266,570.70	265,765.06	266,901.49	266,942.01	267,076.91	266,695.63	266,940.37	267,800.41	3,201,105.53

Notes:
(A) Energy *Select* Property Additions Depreciated at 7.9% per year.
(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Jun 5.766%; Jul -Dec 5.838%

CT-5

GULF POWER COMPANY

Reconciliation and Explanation of
Differences Between Filing and FPSC Audit
Report for Months January 2020 through December 2020

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

Program Description and Progress

Program Title: Residential Energy Audit and Education

Program Description: This program is the primary educational program to help customers improve the energy efficiency of their new or existing home by providing energy conservation advice and information that encourages the implementation of efficiency measures and behaviors resulting in energy and utility bill savings. With the implementation of the 2020 DSM Plan, this program will be retitled the Residential Home Energy Survey (HES).

Program Accomplishments: During 2020, Gulf performed 12,005 energy audits. These included 11,764 online audits, 135 in home audits, and 106 phone audits.

Program Fiscal Expenditures: For 2020, Gulf projected $970,514 of expenses compared to actual expenses of $934,423, resulting in a variance of $36,091 or 3.7% under the projection.

Program Progress Summary: Since the approval of this program, Gulf Power has performed 281,493 residential energy surveys.

Program Description and Progress

Program Title: Community Energy Saver Program

Program Description: This program assists low-income families with managing their energy costs. Through this program, qualifying customers receive the direct installation of conservation measures at no cost to them. The program also features a Residential Energy Survey that will help to educate families on energy efficiency techniques and behavioral changes to help these customers control their energy use and reduce their electricity expenses.

Program Accomplishments: During 2020, 1,436 of Gulf's customers received the measures included in this program compared to a projection of 2,500 participants, a difference of 1,064 to the projection.

Program Fiscal Expenditures: For 2020, Gulf projected expenses for this program of $794,646 compared to actual expenses of $549,452, resulting in a variance of $245,194 or 30.9% under the projection.

Program Progress Summary: A total of 24,710 customers have received the efficiency measures included in the Community Energy Saver program since the program's launch in 2011.

Program Description and Progress

Program Title: Residential Custom Incentive Program (Discontinued in 2020 DSM Plan)

Program Description: This program is designed to increase energy efficiency in the residential rental property sector. This program promotes the installation of various energy efficiency measures available through other programs, such as HVAC maintenance and quality installation, high performance windows, reflective roofing and Energy Star Window A/Cs. Additional incentives will be included, as appropriate, to overcome the split-incentive barrier which exists in a landlord/renter situation. Moreover, this program promotes the installation of measures included in the Community Energy Saver Program by the landlord of multi-family properties.

Program Accomplishments: During 2020, no participants enrolled in this program. This program is not continued in the 2020 DSM Plan.

Program Fiscal Expenditures: During 2020, $37,590 in expenses were projected, compared to actual expenses of $36,155, resulting in a variance of $1,435 or 3.8% under the projection.

Program Progress Summary: Since its launch in 2011, one customer has participated in the Landlord/Renter Custom Incentive program.

Program Description and Progress

Program Title: HVAC Efficiency Improvement Program (Discontinued in 2020 DSM Plan)

Program Description: This program is designed to increase energy efficiency and improve HVAC cooling system performance for new and existing homes. These efficiencies are realized through:

- HVAC maintenance
- Duct repair
- HVAC Quality Installation

Program Accomplishments: During 2020, compared to the projection for 2020, the following participation was achieved:

Measure	2020 Year End Projection	2020 Actual Participation	Variance
HVAC maintenance	260	331	71
Duct repair	75	56	(19)
HVAC Quality Installation	350	383	33

Program Fiscal Expenditures: – For 2020, Gulf projected $437,397 in expenses compared to actual expenses of $429,439 resulting in a variance of $7,958 or 1.8% under the projection.

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

Measure	Program to Date Actual Participation
HVAC maintenance	39,454
Duct repair	22,189
HVAC Quality Installation	2,935

Program Description and Progress

Program Title: Residential Building Efficiency Program (Discontinued in 2020 DSM Plan)

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

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

Program Accomplishments: During 2020, compared to the projection for 2020, the following participation was achieved:

Measure	2020 Year End Projection	2020 Actual Participation	Variance
High Performance Windows	190	257	67
Reflective Roof	80	118	38
ENERGY STAR Window A/C	0	1	1

Program Fiscal Expenditures: For 2020, Gulf projected $164,987 in expenses compared to actual expenses of $172,518, resulting in a variance of $7,531 or 4.6% over the projection.

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

Measure	Program to Date Actual Participation
High Performance Windows	6,213
Reflective Roof	2,192
ENERGY STAR Window A/C	866

Program Description and Progress

Program Title: Energy *Select*

Program Description: The overall program is designed to provide customers with a means of controlling their energy purchases by conveniently programming their heating and cooling systems and major appliances, such as electric water heaters and pool pumps, to respond automatically to prices that vary during the day and by season in relation to Gulf Power's cost of producing or purchasing energy.

Program Accomplishments: During 2020, the Energy *Select* program experienced an addition of 648 participants compared to a projection of 450 or 198 over the projection.

Program Fiscal Expenditures: During 2020, there were projected expenses of $5,356,935 compared with actual expenses of $4,978,207. This results in a variance of $378,728 or 7.1% under the projection.

Program Progress Summary: As of December 2020, there are 20,172 customers participating in the Energy Select program.

Program Description and Progress

Program Title: Residential HVAC (New)

Program Description: This program enables customers to increase energy efficiency and improve HVAC cooling and heating system performance for both new and existing single-family homes by offering an incentive for the installation of a high-efficiency electric heat pump.

Program Accomplishments: During 2020, no participants enrolled in this program.

Program Fiscal Expenditures: During 2020, there were projected expenses of $60,392 compared with actual expenses of $33,952. This results in a variance of $26,440 or 43.8% under the projection.

Program Progress Summary: Since its launch in 2020, no customers have participated in the Residential HVAC program.

Program Description and Progress

Program Title: Residential Ceiling Insulation (New)

Program Description: This program encourages customers to improve their homes' thermal efficiency by providing customers an incentive to install a minimum of R-19 insulation in their existing home.

Program Accomplishments: During 2020, no participants enrolled in this program.

Program Fiscal Expenditures: During 2020, there were projected expenses of $60,603 compared with actual expenses of $25,845. This results in a variance of $34,758 or 57.4% under the projection.

Program Progress Summary: Since its launch in 2020, no customers have participated in the Residential Ceiling Insulation program.

Program Description and Progress

Program Title: Residential High Efficiency Pool Pump (New)

Program Description: This program encourages customers to install a high-efficiency pool pump by providing an incentive in both new and existing residential applications.

Program Accomplishments: During 2020, no participants enrolled in this program.

Program Fiscal Expenditures: During 2020, there were projected expenses of $71,163 compared with actual expenses of $26,051. This results in a variance of $45,112 or 63.4% under the projection.

Program Progress Summary: Since its launch in 2020, no customers have participated in the Residential High Efficiency Pool Pump program.

Program Description and Progress

Program Title: Commercial/Industrial Audit

Program Description: This program educates customers on energy efficiency and encourages them to participate in applicable DSM programs and/or implement other recommended actions not included as part of Gulf's Business programs. This program is a prime tool for Gulf's C/I Customer Advisors to introduce customers personally to conservation measures including low or no-cost improvements or new electro-technologies to replace old or inefficient equipment. With the implementation of the 2020 DSM Plan, this program will be retitled the Business Energy Survey (BES).

Program Accomplishments: During 2020, Gulf Power performed 23 commercial/industrial audits. These included 17 walk-through audits and 6 on-line audits. The total projection for 2020 was 20 audits for a variance of 3 more participants than projected.

Program Fiscal Expenditures: For 2020, Gulf projected expenses of $463,987 compared to actual expenses of $379,623 for a variance of $84,364 or 18.2% under the projection.

Program Progress Summary: Since this program was launched, 23,434 commercial/industrial audits have been performed.

Program Description and Progress

Program Title: Commercial HVAC Retrocommissioning Program (Discontinued in 2020 DSM Plan)

Program Description: This program offers basic retrocommissioning at a reduced cost for qualifying installations of existing commercial and industrial customers. It is designed to diagnose the performance of the HVAC cooling unit(s) operating in commercial buildings with the support of an independent computerized quality control process and to make improvements to the system to bring it to full efficiency. This program includes air-cooled and water-cooled equipment – identified as A/C, heat pump, direct expansion (DX) or geothermal cooling and heating.

Program Accomplishments: During 2020, 2 customers participated in this program compared to a projection of 10 participants, resulting in a variance of 8 fewer participants than projected.

Program Fiscal Expenditures: For 2020, Gulf Power projected $81,634 in program expenses compared to actual expenses of $68,505, resulting in a variance of $13,129 or 16.1% under the projection.

Program Progress Summary: Since its launch in 2011, 1,313 customers have participated in this program.

Program Description and Progress

Program Title: Commercial Building Efficiency Program (Discontinued in 2020 DSM Plan)

Program Description: This program is designed as an umbrella efficiency program for existing commercial and industrial customers to encourage the installation of eligible high-efficiency equipment as a means of reducing energy and demand. The goals of the program are to increase awareness and customer demand for high-efficiency, energy-saving equipment; increase availability and market penetration of energy efficient equipment; and contribute toward long-term energy savings and peak demand reductions. These goals will be accomplished through commercial geothermal heat pumps, ceiling/roof insulation, and reflective roofs.

Program Accomplishments: During 2020, compared to the 2020 projection, the measures in this program have had the following participation:

Program	Annual Projections (2020)	Actual Participation (2020)	Variance
Commercial Geothermal Heat Pump (tons of installed HVAC)	0	0	0
Ceiling/Roof Insulation (square feet)	50,000	0	(50,000)
Commercial Reflective Roof (square feet)	150,000	1,189,934	1,039,934

Program Fiscal Expenditures: During 2020, Gulf Power projected $217,885 in expenses compared to actual expenses of $266,672 for a variance of $48,787 or 22.4% over the projection.

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

Program	Program to Date Participation
Commercial Geothermal Heat Pump (tons of installed HVAC)	649
Ceiling/Roof Insulation (square feet)	474,300
Commercial Reflective Roof (square feet)	5,287,098

Program Description and Progress

Program Title: Commercial/Industrial Custom Incentive

Program Description: This program is designed to establish the capability and process to offer advanced energy services and energy efficient end-user equipment to Commercial/Industrial customers. These energy services include comprehensive audits, design, and construction of energy conservation projects. Specifically, projects covered under this program would be demand reduction or efficiency improvement retrofits that are beyond the scope of other programs. With the implementation of the 2020 DSM Plan, this program will be retitled the Business Custom Incentive.

Program Accomplishments: During 2020, there were no participants in this program.

Program Fiscal Expenditures: During the reporting period, Gulf Power projected expenses of $36,011 compared to actual expenses of $32,231, resulting in a variance of $3,780, or 10.5% under the projection.

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

Program Description and Progress

Program Title: Business HVAC (New)

Program Description: This program encourages customers to install high-efficiency HVAC systems including chillers; split/packaged direct expansion (DX); demand control ventilation (DCV); and energy recovery ventilation (ERV) by offering incentives which will vary according to the size of the systems or ventilation installed.

Program Accomplishments: During 2020, no participants enrolled in this program.

Program Fiscal Expenditures: During 2020, there were projected expenses of $84,313 compared with actual expenses of $41,143. This results in a variance of $43,170 or 51.2% under the projection.

Program Progress Summary: Since its launch in 2020, no customers have participated in the Business HVAC program.

Program Description and Progress

Program Title: Critical Peak Option (CPO) (Discontinued in 2020 DSM Plan)

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

Program Accomplishments: During 2020, 0 customers participated in CPO.

Program Fiscal Expenditures: During the reporting period, Gulf Power projected expenses of $0 compared to actual expenses of $0, resulting in a variance of $0 or 0% over/under the projection.

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

Program Description and Progress

Program Title: Curtailable Load (CL)

Program Description: The Curtailable Load (CL) program provides qualifying customers capacity payments for electric load which can be curtailed during certain conditions as described in Rate Rider CL. The CL rider is available to customers taking service under rate schedules LP, LPT, PX, or PXT and who also execute a Curtailable Load Service agreement (CL Service Agreement). Qualifying customers must commit a minimum of 4,000 KW of non-firm load.

Program Accomplishments: During 2020, there were 24 customers participating in this program.

Program Fiscal Expenditures: During 2020 Gulf Power projected expenses of $662,518 compared to actual expenses of $662,518 resulting in a variance of $0 or 0% under/over the projection.

Program Progress Summary: This program became a part of Gulf's DSM Plan effective May 2018 pursuant to Commission in Order No. PSC-2018-0159-PAA-EI dated March 21, 2018. Since its launch 24 customers have participated in this program.

Program Description and Progress

Program Title: Residential Service Time of Use Pilot Program (Discontinued in 2020 DSM Plan)

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

Gulf Power submitted a final report on the results of this pilot program in August 2018.

Program Accomplishments: As of December 2020, 0 of the original 330 customers continued participation in this program.

Program Fiscal Expenditures: During 2020, Gulf Power projected expenses of $0 compared to actual expenses of $0, resulting in a variance of $0 or 0% over/under the projection.

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

Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

Program Accomplishments:

Gulf did not initiate any new research projects in 2020. Additionally, all final reports for completed research and development projects have been submitted.

Program Fiscal Expenditures: Program expenses were forecasted at $25,000 for the period January through December 2020 compared to actual expenses of $660 for a variance of $24,340 or 97.4% under the projection.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 6
PARTY: JNF-2 (6)
DESCRIPTION: Appendix I - Schedule C-1

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

SCHEDULE C-1

January 2022 through December 2022

	(1)	(2)
	SUMMARY CALCULATION	TOTAL
1.	Projected Costs (Schedule C-2, pg 6, line 19)	$169,933,321
2.	True-up Over/(Under) Recoveries (a)	$13,723,656
3.	Subtotal (line 1 minus line 2)	$156,209,665
4.	Less Load Management Incentives Not Subject To Revenue Taxes (b)	$104,424,496
5.	Project Costs Subject To Revenue Taxes (line 3 minus line 4)	$51,785,169
6.	Revenue Tax Multiplier	1.00072
7.	Subtotal (line 5 * line 6)	$51,822,454
8.	Total Recoverable Costs (line 7+ line 4)	$156,246,950
9.	Total Cost	$156,246,950
10.	Energy Related Costs	$41,702,311
11.	Demand-Related Costs (total)	$114,544,639
12.	Demand Costs allocated on 12 CP (Line 11/13 * 12)	$105,733,513
13.	Demand Costs allocated on 1/13 th (Line 11/13)	$8,811,126

(a) Includes 2021 Actual/Estimated True-Up Amounts for FPL and Gulf. See Exhibits JNF-3 and JNF-4.

(b) Schedule C-2, Page 6, Rebates Column, Program Nos. 3,7,10,11,18

Costs are split in proportion to the current period split of demand-related (73.31%) and energy-related (26.69%) costs. The allocation of ECCR between demand and energy is shown on schedule C-2, page 7, and is consistent with methodology set forth in Order No. PSC-93-1845-FOF-EG.

Note: Totals may not add due to rounding.

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

SCHEDULE C-1

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Rate Class Summary	Avg 12 CP Load Factor at Meter (%)[1]	Projected Sales at Meter (kwh)[2]	Projected Avg 12 CP at Meter (kW)[3]	Demand Loss Expansion Factor[4]	Energy Loss Expansion Factor[5]	Projected Sales at Generation (kwh)[6]	Projected Avg 12 CP at Generation (kW)[7]	Percentage of Sales at Generation (%)[8]	Percentage of Demand at Generation (%)[9]
1	RS1/RTR1	62.2199774%	65,315,938,669	11,983,542	1.0644904	1.0490796	68,521,615,547	12,756,366	53.5616100%	56.8932090%
2	GS1/GST1	59.7118520%	8,368,517,064	1,599,867	1.0644904	1.0490796	8,779,240,116	1,703,043	6.8625090%	7.5955470%
3	GSD1/GSDT1/HLFT1/GSD1-EV	70.6122219%	28,295,907,165	4,574,458	1.0643897	1.0490005	29,682,420,764	4,869,006	23.2019960%	21.7156970%
4	OS2	105.8137299%	9,900,936	1,068	1.0355315	1.0274402	10,172,620	1,106	0.0079520%	0.0049330%
5	GSLD1/GSLDT1/CS1/CST1/HLFT2/GSLD1-EV	69.9391720%	10,335,974,594	1,687,046	1.0627966	1.0478368	10,830,414,957	1,792,986	8.4658610%	7.9966940%
6	GSLD2/GSLDT2/CS2/CST2/HLFT3	81.3271967%	3,825,387,076	536,952	1.0520194	1.0397468	3,977,433,818	564,884	3.1090590%	2.5193740%
7	GSLD3/GSLDT3/CS3/CST3	84.0124002%	960,788,986	130,551	1.0208493	1.0164079	976,553,506	133,273	0.7633470%	0.5943960%
8	SST1T	62.7720964%	65,710,604	11,950	1.0208493	1.0164079	66,788,776	12,199	0.0522070%	0.0544080%
9	SST1D1/SST1D2/SST1D3	148.2831104%	1,410,876	109	1.0355315	1.0274402	1,449,591	112	0.0011330%	0.0005020%
10	CILC D/CILC G	85.4079801%	2,647,478,080	353,859	1.0527438	1.0404215	2,754,493,062	372,522	2.1531170%	1.6614450%
11	CILC T	92.9056405%	1,504,497,392	184,861	1.0208493	1.0164079	1,529,183,020	188,715	1.1953240%	0.8416670%
12	MET	75.0765155%	84,974,524	12,921	1.0355315	1.0274402	87,306,241	13,380	0.0682450%	0.0596730%
13	OL1/SL1/SL1M/PL1	56,888.7475927%	569,918,549	114	1.0644904	1.0490796	597,889,894	122	0.4673550%	0.0005430%
14	SL2/SL2M/GSCU1	96.3753126%	110,096,899	13,041	1.0644904	1.0490796	115,500,405	13,882	0.0902840%	0.0619130%
15	Total		122,096,501,415	21,090,338			127,930,462,318	22,421,597	100.00000%	100.00000%

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17 [1] Avg 12 CP load factor based on 2019 load research data and 2022 projections

18 [2] Projected kwh sales for the period January 2022 through December 2022

19 [3] Avg 12 CP kW based on projected 2019 load research data and 2022 projections

20 [4] Based on 2022 demand losses

21 [5] Based on 2022 energy losses

22 [6] Col (4)* Col (7)

23 [7] Col(5) * Col(6)

24 [8] Col (8) / total for Col (8)

25 [9] Col (9) / total for Col (9)

26

27 Note: Totals may not add due to rounding.

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

SCHEDULE C-1

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	RATE CLASS SUMMARY	Percentage of Sales at Generation (%)[1]	Percentage of Demand at Generation (%)[2]	Demand Costs Allocated on 12CP[3]	Demand Costs Allocated on 1/13th[4]	Energy Allocation ($)[5]	Total Recoverable Costs ($)[6]	Projected Sales at Meter (kwh)[7]	Billing KW Load Factor (%)[8]	Projected Billed KW at Meter (KW)[9]	Conservation Recovery Factor ($/kw)[10]	Conservation Recovery Factor ($/kwh)[11]	RDC ($/KW)[12]	SDD ($/KW)[13]
1	RS1/RTR1	53.5616100%	56.8932090%	60,155,189	4,719,381	22,336,429	87,210,999	65,315,938,669				0.00134		
2	GS1/GST1	6.8625090%	7.5955470%	8,031,039	604,664	2,861,825	11,497,528	8,368,517,064				0.00137		
3	GSD1/GSDT1/HLFT1/GSD1-EV	23.2019960%	21.7156970%	22,960,769	2,044,357	9,675,769	34,680,895	28,295,907,165	52.65023%	73,620,799	0.47			
4	OS2	0.0079520%	0.0049330%	5,216	701	3,316	9,233	9,900,936				0.00093		
5	GSLD1/GSLDT1/CS1/CST1/HLFT2/GSLD1-EV	8.4658610%	7.9966940%	8,455,186	745,938	3,530,460	12,731,583	10,335,974,594	57.65309%	24,558,734	0.52			
6	GSLD2/GSLDT2/CS2/CST2/HLFT3	3.1090590%	2.5193740%	2,663,823	273,943	1,296,549	4,234,315	3,825,387,076	66.85721%	7,837,982	0.54			
7	GSLD3/GSLDT3/CS3/CST3	0.7633470%	0.5943960%	628,476	67,259	318,333	1,014,069	960,788,986	64.41659%	2,043,184	0.50			
8	SST1T	0.0522070%	0.0544080%	57,527	4,600	21,772	83,899	65,710,604	12.16034%	740,230			0.06	0.03
9	SST1D1/SST1D2/SST1D3	0.0011330%	0.0005020%	531	100	472	1,103	1,410,876	3.54643%	54,497			0.06	0.03
10	CILC D/CILC G	2.1531170%	1.6614450%	1,756,704	189,714	897,900	2,844,318	2,647,478,080	71.02244%	5,106,389	0.56			
11	CILC T	1.1953240%	0.8416670%	889,924	105,322	498,478	1,493,723	1,504,497,392	76.59952%	2,690,559	0.56			
12	MET	0.0682450%	0.0596730%	63,094	6,013	28,460	97,567	84,974,524	54.25716%	214,540	0.45			
13	OL1/SL1/SL1M/PL1/OSI/II	0.4673550%	0.0005430%	574	41,179	194,898	236,651	569,918,549				0.00042		
14	SL2/SL2M/GSCU1	0.0902840%	0.0619130%	65,463	7,955	37,651	111,068	110,096,899				0.00101		
15	Total			105,733,513	8,811,126	41,702,311	156,246,950	122,096,501,415		116,866,916				
16														
17	[1] Obtained from Schedule C-1, page 4, col (10)													
18	[2] Obtained from Schedule C-1, page 4, col (11)													
19	[3] Total from C-1, page 3, line 12 x col (4)													
20	[4] Total from C-1, page 3, line 13 X col (3)													
21	[5] Total from C-1, page 3, line 10 X col (3)													
22	[6] Total Recoverable Costs col (5) + (6) + (7)													
23	[7] Projected kWh sales for the period January 2022 through December 2022													
24	[8] Projected kWh sales / 8760 hours / avg customer NCP													
25	[9] Col (9)/(col (10)*730)													
26	[10] Col (8) / col(11)													
27	[11] Col (8) / col(9)													
28	[12] (total of column 8 / total of avg 12 CP at generation * 0.10 * rate demand loss expansion factor)/12													
29	[13]((total of column 8 / total avg 12 CP at generation)/(21 * rate demand loss expansion factor))/12													
30														
31	Note: Totals may not add due to rounding.													

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 7
PARTY: JNF-2 (7)
DESCRIPTION: Appendix I - Schedule C-2

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION PROGRAM COSTS BY CATEGORY

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Conservation Programs	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total Program Expenses
1	RESIDENTIAL HOME ENERGY SURVEY	$585,428	$4,585,120	$1,536	$1,521,807	$7,448,977	$0	$202,800	$304,561	$14,650,229
2	RESIDENTIAL CEILING INSULATION	$0	$275,689	$0	$0	$15,000	$1,023,000	$0	$15,894	$1,329,583
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$8,073,935	$1,512,171	$120,199	$4,599,204	$0	$27,626,277	$11,962	($1,817,148)	$40,126,599
4	RESIDENTIAL AIR CONDITIONING	$75,236	$543,451	$0	$3,451	$20,000	$4,237,500	$0	$59,708	$4,939,347
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$0	$520,987	$0	$51,187	$0	$22,749	$0	$62,760	$657,684
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$0	$574,251	$749	$911,901	$0	$655,887	$52,500	$30,202	$2,225,490
7	BUSINESS ON CALL	$362,908	$21,342	$0	$14,697	$0	$2,641,589	$0	($117,222)	$2,923,314
8	COGENERATION & SMALL POWER PRODUCTION	$0	$391,230	$0	$5,088	$0	$0	$0	($238,518)	$157,799
9	BUSINESS EFFICIENT LIGHTING	$0	$258,781	$0	$0	$0	$362,976	$0	$12,638	$634,395
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	$353,646	$434	$1,926	$0	$43,430,660	$618	$25,716	$43,813,000
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	$511,387	$12	$3,692	$0	$30,036,714	$1,185	$42,376	$30,595,366
12	BUSINESS ENERGY EVALUATION	$830,542	$3,920,007	$3,155	$813,723	$1,846,602	$0	$128,182	$944,333	$8,486,544
13	BUSINESS HEATING, VENTILATING & A/C	$0	$816,794	$0	$0	$0	$7,774,485	$0	$26,268	$8,617,548
14	BUSINESS CUSTOM INCENTIVE	$0	$35,764	$0	$0	$0	$20,600	$0	$4,816	$61,180
15	CONSERVATION RESEARCH & DEVELOPMENT	$28,026	$8,152	$0	$174,875	$0	$0	$0	$9,560	$220,613
16	COMMON EXPENSES	$311,834	$4,380,296	$19,171	$981,926	$0	$0	$32,465	$796,931	$6,522,623
17	ENERGY SELECT ECCR	$3,272,515	$0	$0	$0	$0	$0	$0	$0	$3,272,515
18	CURTAILABLE LOAD	$0	$10,238	$0	$0	$0	$689,256	$0	$0	$699,494
19	TOTAL	$13,540,423	$18,719,305	$145,256	$9,083,478	$9,330,579	$118,521,693	$429,713	$162,873	$169,933,321
20										
21	Note: Totals may not add due to rounding.									

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION PROGRAM COSTS

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Conservation Programs	Method of Classification		Monthly Data												
		Energy	Demand	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	RESIDENTIAL HOME ENERGY SURVEY	$14,650,229	$0	$701,982	$627,299	$675,085	$660,895	$1,956,060	$1,872,815	$1,864,774	$1,916,346	$1,865,852	$1,340,766	$570,706	$597,651	$14,650,229
2	RESIDENTIAL CEILING INSULATION	$1,329,583	$0	$127,050	$122,772	$181,108	$83,098	$75,157	$41,542	$178,951	$151,599	$50,868	$191,817	$72,830	$52,791	$1,329,583
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$0	$40,126,599	$2,568,913	$2,778,727	$2,915,281	$3,813,417	$3,755,946	$3,748,583	$3,711,924	$3,833,850	$3,828,433	$3,844,059	$2,653,446	$2,674,020	$40,126,599
4	RESIDENTIAL AIR CONDITIONING	$4,939,347	$0	$271,013	$296,058	$378,414	$524,483	$404,485	$472,136	$574,728	$457,609	$478,171	$294,332	$475,694	$312,225	$4,939,347
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$657,684	$0	$48,812	$57,326	$54,220	$49,973	$61,791	$52,493	$50,138	$54,641	$67,744	$54,143	$57,067	$49,335	$657,684
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$2,225,490	$0	$182,443	$269,002	$266,334	$276,671	$192,261	$166,257	$154,685	$143,583	$142,872	$144,818	$139,403	$147,160	$2,225,490
7	BUSINESS ON CALL	$0	$2,923,314	$34,117	$35,122	$34,290	$413,421	$414,704	$412,050	$412,669	$414,686	$409,610	$270,574	$36,328	$35,742	$2,923,314
8	COGENERATION & SMALL POWER PRODUCTION	$157,799	$0	$15,121	$13,503	$18,337	$15,389	$17,089	$16,891	$15,485	$18,550	$16,919	$15,418	$16,683	($21,587)	$157,799
9	BUSINESS EFFICIENT LIGHTING	$634,395	$0	$140,201	$29,804	$31,225	$22,739	$26,076	$26,990	$36,024	$30,145	$106,210	$83,105	$40,331	$61,544	$634,395
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	$43,813,000	$2,663,283	$3,350,109	$3,419,246	$2,894,293	$3,778,519	$4,854,506	$3,836,763	$3,219,341	$3,927,626	$3,199,222	$3,060,953	$5,609,139	$43,813,000
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	$30,595,366	$1,924,620	$1,950,305	$1,935,489	$2,810,111	$2,903,331	$2,997,302	$3,032,720	$3,078,874	$3,010,778	$2,992,840	$2,005,394	$1,953,602	$30,595,366
12	BUSINESS ENERGY EVALUATION	$8,486,544	$0	$556,255	$641,208	$556,836	$511,039	$823,033	$938,490	$827,583	$832,868	$865,646	$865,711	$540,124	$527,750	$8,486,544
13	BUSINESS HEATING, VENTILATING & A/C	$8,617,548	$0	$426,663	$417,497	$719,032	$161,750	$300,023	$1,103,788	$462,439	$168,257	$783,315	$2,073,660	$121,146	$1,879,976	$8,617,548
14	BUSINESS CUSTOM INCENTIVE	$61,180	$0	$3,309	$3,163	$8,063	$3,483	$3,357	$8,637	$3,488	$3,496	$8,644	$3,338	$3,463	$8,738	$61,180
15	CONSERVATION RESEARCH & DEVELOPMENT	$220,613	$0	$33,967	$9,606	$7,479	$4,930	$5,117	$4,266	$5,134	$24,199	$18,467	$44,232	$20,530	$42,685	$220,613
16	COMMON EXPENSES	$1,740,982	$4,781,641	$460,652	$478,311	$699,480	$511,309	$525,549	$562,958	$533,484	$546,540	$555,243	$507,789	$547,998	$593,311	$6,522,623
17	ENERGY SELECT ECCR	$1,636,258	$1,636,258	$274,828	$275,641	$275,021	$274,400	$273,777	$273,153	$272,525	$271,897	$271,267	$270,635	$270,002	$269,368	$3,272,515
18	CURTAILABLE LOAD	$0	$699,494	$58,301	$58,339	$58,285	$58,286	$58,290	$58,287	$58,287	$58,290	$58,289	$58,284	$58,280	$58,276	$699,494
19	TOTAL	$45,357,648	$124,575,672	$10,491,531	$11,413,793	$12,233,226	$13,089,687	$15,574,564	$17,611,143	$16,031,803	$15,224,773	$16,465,954	$16,254,741	$10,690,379	$14,851,727	$169,933,321
20																
21	Note: Totals may not add due to rounding.															

Docket No. 20210002-EG
Consolidated 2022 ECCR Projections Schedules
Exhibit JNF-2, Page 7 of 21

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL HOME ENERGY SURVEY														
1. Investments														
a. Expenditures/Additions (a)		$4,490	$30,289	$30,987	$30,558	$30,796	$30,780	$26,018	$26,018	$26,018	$26,018	$26,018	$26,018	$314,010
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$350,367	$350,367
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,791,850	
3. Less: Accumulated Depreciation	$1,228,086	$1,268,781	$1,309,476	$1,350,171	$1,390,866	$1,431,561	$1,472,256	$1,512,951	$1,553,646	$1,594,341	$1,635,036	$1,675,731	$1,719,346	
4. CWIP - Non Interest Bearing	$36,358	$40,848	$71,137	$102,124	$132,682	$163,478	$194,258	$220,277	$246,295	$272,313	$298,331	$324,349	$0	
5. Net Investment (Lines 2 - 3 + 4)	$1,249,755	$1,213,550	$1,203,144	$1,193,436	$1,183,299	$1,173,400	$1,163,485	$1,148,808	$1,134,131	$1,119,454	$1,104,777	$1,090,101	$1,072,504	
6. Average Net Investment		$1,231,652	$1,208,347	$1,198,290	$1,188,367	$1,178,349	$1,168,442	$1,156,147	$1,141,470	$1,126,793	$1,112,116	$1,097,439	$1,081,302	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$7,134	$6,999	$6,940	$6,883	$6,825	$6,768	$6,696	$6,611	$6,526	$6,441	$6,356	$6,263	$80,443
b. Debt Component (Line 6 x debt rate) (b)		$1,217	$1,194	$1,184	$1,174	$1,164	$1,155	$1,142	$1,128	$1,113	$1,099	$1,084	$1,069	$13,724
8. Investment Expenses														
a. Depreciation (c)		$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$43,615	$491,260
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$49,046	$48,888	$48,820	$48,752	$48,684	$48,617	$48,534	$48,434	$48,335	$48,235	$48,136	$50,946	$585,428

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
COMMON EXPENSES														
1. Investments														
a. Expenditures/Additions (a)		$0	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$345,000
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$545,000	$545,000
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,760,444	
3. Less: Accumulated Depreciation	$662,730	$682,988	$703,245	$723,502	$743,760	$764,017	$784,275	$804,532	$824,789	$845,047	$865,304	$885,562	$910,361	
4. CWIP - Non Interest Bearing	$200,000	$200,000	$231,364	$262,728	$294,091	$325,455	$356,818	$388,182	$419,546	$450,909	$482,273	$513,637	$0	
5. Net Investment (Lines 2 - 3 + 4)	$752,715	$732,457	$743,563	$754,670	$765,776	$776,882	$787,988	$799,094	$810,201	$821,307	$832,413	$843,519	$850,084	
6. Average Net Investment		$742,586	$738,010	$749,116	$760,223	$771,329	$782,435	$793,541	$804,648	$815,754	$826,860	$837,966	$846,802	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$4,301	$4,275	$4,339	$4,403	$4,468	$4,532	$4,596	$4,660	$4,725	$4,789	$4,853	$4,905	$54,846
b. Debt Component (Line 6 x debt rate) (b)		$734	$729	$740	$751	$762	$773	$784	$795	$806	$817	$828	$837	$9,357
8. Investment Expenses														
a. Depreciation (c)		$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$24,799	$247,631
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$25,292	$25,261	$25,337	$25,412	$25,487	$25,562	$25,638	$25,713	$25,788	$25,864	$25,939	$30,541	$311,834

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
BUSINESS ENERGY EVALUATION														
1. Investments														
a. Expenditures/Additions (a)		$2,228	$13,698	$14,222	$13,518	$13,675	$13,665	$11,704	$11,822	$11,763	$12,081	$12,148	$12,140	$142,664
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$152,593	$152,593
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,591,552	
3. Less: Accumulated Depreciation	$1,433,527	$1,490,834	$1,548,142	$1,605,449	$1,662,757	$1,720,064	$1,777,372	$1,834,679	$1,891,987	$1,949,294	$2,006,602	$2,063,909	$2,122,488	
4. CWIP - Non Interest Bearing	$9,929	$12,157	$25,855	$40,077	$53,594	$67,270	$80,935	$92,639	$104,460	$116,224	$128,304	$140,452	($0)	
5. Net Investment (Lines 2 - 3 + 4)	$2,015,361	$1,960,282	$1,916,673	$1,873,587	$1,829,797	$1,786,165	$1,742,523	$1,696,919	$1,651,433	$1,605,889	$1,560,662	$1,515,503	$1,469,064	
6. Average Net Investment		$1,987,821	$1,938,477	$1,895,130	$1,851,692	$1,807,981	$1,764,344	$1,719,721	$1,674,176	$1,628,661	$1,583,275	$1,538,082	$1,492,283	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$11,513	$11,228	$10,977	$10,725	$10,472	$10,219	$9,961	$9,697	$9,433	$9,170	$8,909	$8,643	$120,946
b. Debt Component (Line 6 x debt rate) (b)		$1,964	$1,916	$1,873	$1,830	$1,787	$1,743	$1,699	$1,654	$1,609	$1,565	$1,520	$1,475	$20,635
8. Investment Expenses														
a. Depreciation (c)		$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$58,579	$688,961
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$70,785	$70,451	$70,157	$69,862	$69,566	$69,270	$68,967	$68,659	$68,350	$68,042	$67,736	$68,697	$830,542

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL AIR CONDITIONING														
1. Investments														
a. Expenditures/Additions (a)		$5,934	$5,644	$6,567	$6,000	$6,314	$6,294	$6,010	$6,600	$6,308	$5,987	$6,243	$6,213	$74,113
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$426,259	$426,259
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$573,948	
3. Less: Accumulated Depreciation	$3,692	$6,154	$8,615	$11,077	$13,538	$16,000	$18,461	$20,923	$23,384	$25,846	$28,307	$30,769	$36,782	
4. CWIP - Non Interest Bearing	$352,146	$358,080	$363,724	$370,291	$376,291	$382,605	$388,898	$394,908	$401,508	$407,816	$413,803	$420,046	($0)	
5. Net Investment (Lines 2 - 3 + 4)	$496,143	$499,615	$502,798	$506,903	$510,442	$514,294	$518,126	$521,674	$525,812	$529,659	$533,185	$536,966	$537,166	
6. Average Net Investment		$497,879	$501,206	$504,851	$508,673	$512,368	$516,210	$519,900	$523,743	$527,736	$531,422	$535,075	$537,066	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$2,884	$2,903	$2,924	$2,946	$2,968	$2,990	$3,011	$3,034	$3,057	$3,078	$3,099	$3,111	$36,004
b. Debt Component (Line 6 x debt rate) (b)		$492	$495	$499	$503	$506	$510	$514	$518	$521	$525	$529	$531	$6,143
8. Investment Expenses														
a. Depreciation (c)		$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$6,014	$33,090
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$5,837	$5,860	$5,884	$5,910	$5,935	$5,961	$5,986	$6,013	$6,040	$6,065	$6,089	$9,655	$75,236

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
BUSINESS ON CALL														
1. Investments														
a. Expenditures/Additions (a)		$44,714	$46,384	$33,059	$33,059	$40,016	$45,794	$46,384	$33,059	$33,059	$33,059	$45,794	$51,604	$485,982
b. Additions to Plant		$44,924	$45,303	$31,978	$31,978	$38,935	$44,714	$45,303	$31,978	$31,978	$31,978	$44,714	$62,413	$486,193
c. Retirements		($7,797)	($6,253)	($279,216)	($162)	($3,373)	($10,293)	($6,761)	($2,899)	($13,728)	($1,774)	($8,640)	($7,038)	($347,934)
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$1,757,432	$1,794,559	$1,833,609	$1,586,371	$1,618,187	$1,653,749	$1,688,169	$1,726,711	$1,755,789	$1,774,039	$1,804,243	$1,840,317	$1,895,691	
3. Less: Accumulated Depreciation	$748,945	$764,320	$781,874	$524,730	$544,845	$562,310	$573,438	$588,707	$608,400	$617,659	$639,277	$654,581	$672,248	
4. CWIP - Non Interest Bearing	$10,997	$10,786	$11,867	$12,948	$14,029	$15,110	$16,191	$17,272	$18,353	$19,434	$20,515	$21,596	$10,786	
5. Net Investment (Lines 2 - 3 + 4)	$1,019,484	$1,041,026	$1,063,603	$1,074,589	$1,087,371	$1,106,549	$1,130,922	$1,155,276	$1,165,742	$1,175,813	$1,185,481	$1,207,332	$1,234,230	
6. Average Net Investment		$1,030,255	$1,052,314	$1,069,096	$1,080,980	$1,096,960	$1,118,735	$1,143,099	$1,160,509	$1,170,777	$1,180,647	$1,196,406	$1,220,781	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$5,967	$6,095	$6,192	$6,261	$6,354	$6,480	$6,621	$6,722	$6,781	$6,838	$6,930	$7,071	$78,311
b. Debt Component (Line 6 x debt rate) (b)		$1,018	$1,040	$1,056	$1,068	$1,084	$1,105	$1,130	$1,147	$1,157	$1,167	$1,182	$1,206	$13,361
8. Investment Expenses														
a. Depreciation (c)		$23,172	$23,807	$22,072	$20,277	$20,838	$21,421	$22,029	$22,593	$22,987	$23,391	$23,943	$24,706	$271,237
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$30,157	$30,942	$29,321	$27,606	$28,276	$29,007	$29,780	$30,461	$30,925	$31,396	$32,055	$32,983	$362,908

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
CONSERVATION RESEARCH & DEVELOPMENT														
1. Investments														
a. Expenditures/Additions (a)		$91,351	$106,351	$121,351	$30,000	$15,000	$0	$0	$0	$0	$0	$0	$0	$364,054
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$364,054	$364,054
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$364,054	
3. Less: Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,034	
4. CWIP - Non Interest Bearing	$0	$91,351	$197,703	$319,054	$349,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$0	
5. Net Investment (Lines 2 - 3 + 4)	$0	$91,351	$197,703	$319,054	$349,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$361,020	
6. Average Net Investment		$45,676	$144,527	$258,378	$334,054	$356,554	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$362,537	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$265	$837	$1,497	$1,935	$2,065	$2,109	$2,109	$2,109	$2,109	$2,109	$2,109	$2,100	$21,350
b. Debt Component (Line 6 x debt rate) (b)		$45	$143	$255	$330	$352	$360	$360	$360	$360	$360	$360	$358	$3,642
8. Investment Expenses														
a. Depreciation (c)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,034	$3,034
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$310	$980	$1,752	$2,265	$2,417	$2,468	$2,468	$2,468	$2,468	$2,468	$2,468	$5,492	$28,026

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL LOAD MANAGEMENT ("ON CALL")														
1. Investments														
a. Expenditures/Additions (a)		$1,045,860	$1,084,928	$773,249	$773,249	$935,982	$1,071,143	$1,084,928	$773,249	$773,249	$773,249	$1,071,143	$1,207,019	$11,367,249
b. Additions to Plant		$1,050,779	$1,059,646	$747,966	$747,966	$910,699	$1,045,860	$1,059,646	$747,966	$747,966	$747,966	$1,045,860	$1,459,846	$11,372,168
c. Retirements		($182,367)	($146,252)	($6,530,926)	($3,782)	($78,904)	($240,767)	($158,135)	($67,819)	($321,111)	($41,484)	($202,087)	($164,620)	($8,138,253)
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$31,700,093	$32,568,505	$33,481,899	$27,698,940	$28,443,124	$29,274,919	$30,080,012	$30,981,523	$31,661,671	$32,088,526	$32,795,009	$33,638,782	$34,934,008	
3. Less: Accumulated Depreciation	$12,943,769	$13,303,402	$13,713,998	$7,699,340	$8,169,836	$8,578,344	$8,838,629	$9,195,768	$9,656,404	$9,872,973	$10,378,613	$10,736,569	$11,149,817	
4. CWIP - Non Interest Bearing	($5,867)	($10,786)	$14,496	$39,779	$65,062	$90,344	$115,627	$140,910	$166,193	$191,475	$216,758	$242,041	($10,786)	
5. Net Investment (Lines 2 - 3 + 4)	$18,750,457	$19,254,317	$19,782,398	$20,039,379	$20,338,349	$20,786,920	$21,357,010	$21,926,665	$22,171,459	$22,407,029	$22,633,154	$23,144,254	$23,773,405	
6. Average Net Investment		$19,002,387	$19,518,357	$19,910,888	$20,188,864	$20,562,635	$21,071,965	$21,641,837	$22,049,062	$22,289,244	$22,520,091	$22,888,704	$23,458,830	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$110,061	$113,050	$115,323	$116,933	$119,098	$122,048	$125,349	$127,708	$129,099	$130,436	$132,571	$135,873	$1,477,550
b. Debt Component (Line 6 x debt rate) (b)		$18,778	$19,287	$19,675	$19,950	$20,319	$20,823	$21,386	$21,788	$22,025	$22,254	$22,618	$23,181	$252,084
8. Investment Expenses														
a. Depreciation (c)		$542,000	$556,848	$516,268	$474,278	$487,412	$501,052	$515,274	$528,455	$537,680	$547,124	$560,043	$577,868	$6,344,301
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$670,838	$689,185	$651,267	$611,162	$626,829	$643,923	$662,009	$677,950	$688,804	$699,813	$715,232	$736,922	$8,073,935

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

(b) The debt component is 1.1858% based on FPL's most recent financial forecast.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.		Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
1	ENERGY SELECT														
2	1. Investments														
3	a. Expenditures/Additions (a)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9															
10	2. Plant In-Service/Depreciation Base	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	$18,553,657	
11	3. Less: Accumulated Depreciation	($3,769,869)	($3,647,415)	($3,524,750)	($3,401,874)	($3,278,787)	($3,155,490)	($3,031,982)	($2,908,265)	($2,784,338)	($2,660,202)	($2,535,857)	($2,411,303)	($2,286,540)	
12	4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
13	a. Inventory	$0	$422,514	$422,763	$423,011	$423,260	$423,503	$423,747	$423,991	$424,235	$424,478	$424,722	$424,966	$425,247	
14															
15	5. Net Investment (Lines 2 - 3 + 4)	$22,323,526	$22,623,586	$22,501,170	$22,378,542	$22,255,704	$22,132,650	$22,009,386	$21,885,913	$21,762,230	$21,638,337	$21,514,236	$21,389,926	$21,265,444	
16															
17	6. Average Net Investment		$22,473,556	$22,562,378	$22,439,856	$22,317,123	$22,194,177	$22,071,018	$21,947,650	$21,824,071	$21,700,284	$21,576,287	$21,452,081	$21,327,685	
18															
19	7. Return on Average Net Investment														
20	a. Equity Component grossed up for taxes (a)		$130,166	$130,681	$129,971	$129,260	$128,548	$127,835	$127,120	$126,405	$125,688	$124,969	$124,250	$123,529	$1,528,422
21	b. Debt Component (Line 6 x debt rate) (b)		$22,208	$22,295	$22,174	$22,053	$21,932	$21,810	$21,688	$21,566	$21,444	$21,321	$21,198	$21,075	$260,764
22															
23	8. Investment Expenses														
24	a. Depreciation (c)		$122,454	$122,665	$122,876	$123,087	$123,297	$123,508	$123,717	$123,927	$124,136	$124,345	$124,554	$124,763	$1,483,329
25	b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28															
29	9. Total System Recoverable Expenses (Lines 7 + 8)		$274,828	$275,641	$275,021	$274,400	$273,777	$273,153	$272,525	$271,897	$271,267	$270,635	$270,002	$269,368	$3,272,515
30															

31 (a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The equity component for the period Jan. – Dec. 2022 is 5.1888% based on FPL's most recent financial forecast.

32 (b) The debt component is 1.1858% based on FPL's most recent financial forecast.

33 (c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

CONSOLIDATED FLORIDA POWER & LIGHT

COST RECOVERY CLAUSES

FORECASTED 2022 CONSOLIDATED @10.55%

CAPITAL STRUCTURE AND COST RATES (a)

	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	17,415,345,338	31.374%	3.61%	1.1311%	1.13%
Short term debt	654,983,828	1.180%	0.94%	0.0111%	0.01%
Preferred stock	0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	455,338,901	0.820%	2.03%	0.0167%	0.02%
Common Equity (b)	26,665,503,451	48.039%	10.55%	5.0681%	6.79%
Deferred Income Tax	9,267,598,436	16.696%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	1,049,225,596	1.890%	7.81%	0.1476%	0.19%
TOTAL	$55,507,995,549	100.00%		6.3745%	8.14%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC)

	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
Long term debt	$17,415,345,338	39.51%	3.605%	1.424%	1.424%
Preferred Stock	0	0.00%	0.000%	0.000%	0.000%
Common Equity	26,665,503,451	60.49%	10.550%	6.382%	8.549%
TOTAL	$44,080,848,789	100.00%		7.806%	9.973%

RATIO

DEBT COMPONENTS:	
LONG TERM DEBT	1.1311%
SHORT TERM DEBT	0.0111%
CUSTOMER DEPOSITS	0.0167%
TAX CREDITS -WEIGHTED	0.0269%
TOTAL DEBT	**1.1858%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	5.0681%
TAX CREDITS -WEIGHTED	0.1206%
TOTAL EQUITY	**5.1888%**
TOTAL	6.3745%
PRE-TAX EQUITY	6.9503%
PRE-TAX TOTAL	8.1361%

Note:
(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.

(b) Cost rate for common equity represents FPL's mid-point return on equity approved by the FPSC in Order No. PSC-16-0560-AS-EI, Docket Nos. 160021-EI, 160061-EI, 160062-EI, and 160088-EI.

Schedule C-5

FPL DSM Program & Pilot Descriptions

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

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

2. **Residential Ceiling Insulation**
   This program encourages customers to improve the home's thermal efficiency.

3. **Residential Load Management (On-Call)**
   This program allows FPL to turn off certain customer-selected appliances using FPL-installed equipment during periods of extreme demand, capacity shortages, system emergencies, or system frequency regulation.

4. **Residential Air Conditioning**
   This program encourages customers to install high-efficiency central air conditioning systems.

5. **Residential New Construction (BuildSmart®)**
   This program encourages builders and developers to design and construct new homes that achieve BuildSmart® certification and move towards ENERGY STAR® qualifications.

6. **Residential Low Income**
   This program assists low income customers through FPL-conducted Energy Retrofits and state Weatherization Assistance Provider (WAP) agencies.

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

8. **Cogeneration and Small Power Production**
   This program facilitates the interconnection and administration of contracts for co-generators and small power producers.

9. Business Lighting

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

10. Commercial/Industrial Load Control (CILC)

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

11. Commercial/Industrial Demand Reduction (CDR)

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

FPL DSM Program & Pilot Descriptions (cont'd)

12. Business Energy Evaluation (BEE)

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

13. Business Heating, Ventilating & AC (HVAC)

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

14. Business Custom Incentive (BCI)

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

15. Conservation Research & Development (CRD) Project

This project consists of research studies designed to: identify new energy efficient technologies; evaluate and quantify their impacts on energy, demand and customers; and where appropriate and cost-effective, incorporate an emerging technology into a DSM program.

16. Common Expenses

For administrative efficiency this includes all costs that are not specifically attributable to a particular program.

Schedule C-5

Florida Power & Light Company
Program Progress - 2021 Actual/Estimated

Pgm. No.	Program Title	2021 Actual/Estimated		Progress Summary (Inception through June 2021)	
1	**Residential Energy Survey**	Surveys =	22,696	Surveys =	4,224,696
		Cost =	$12,971,158		
2	**Residential Ceiling Insulation**	Participants =	1,971	Participants =	584,673
		Cost =	$532,252		
3	**Residential Load Management (On Call)**	Participants =	5,806	Participants =	689,173
		Cost =	$38,678,297		
4	**Residential Air Conditioning**	Participants =	19,059	Participants =	1,999,758
		Cost =	$3,373,239		
5	**Residential New Construction (BuildSmart®)**	Participants =	3,882	Participants =	56,814
		Cost =	$557,192		
6	**Residential Low-Income**	Participants =	7,463	Participants =	25,732
		Cost =	$611,330		
7	**Business On Call**	kW =	246	MW under contract =	72
		Cost =	$3,042,831		
8	**Cogeneration & Small Power Production**	MW =	114	MW & GWh represent contracted purchase power	
		GWh =	1,173	Firm Producers = 3	
		Cost =	$124,926	As Available Producers = 12	
9	**Business Lighting**	kW =	2,139	kW =	315,962
		Cost =	$300,953		
10	**Commercial/Industrial Load Control (CILC)**	Closed to new participants		MW under contract =	459
		Cost =	$43,794,434		
11	**Commercial/Industrial Demand Reduction**	kW =	21,316	MW under contract =	342
		Cost =	$29,404,497		
12	**Business Energy Evaluation**	Evaluations =	2,499	Evaluations =	259,127
		Cost =	$7,252,636		
13	**Business Heating, Ventilating and Air Conditioning**	kW =	10,823	kW =	439,793
		Cost =	$6,158,250		
14	**Business Custom Incentive**	kW =	0	kW =	54,866
		Cost =	$1,122		
15	**Conservation Research & Development**	Cost =	$166,900	See Schedule C-5, page 17	
16	**Common Expenses**	Cost =	$6,322,166	Not Applicable	

(1) Recovery of Depreciation and Return
kW and MW reduction are at the generator

Schedule C-5

Conservation Research & Development (CRD) Program

CRD is an umbrella program under which FPL researches a wide variety of new technologies to evaluate their potential for reductions in peak demand and energy consumption as well as customer bill savings. Florida's climatic conditions are unique so the studies must reflect the effects of the hot and humid environment. Favorable research results can lead to incorporation into FPL's DSM programs. Examples of technologies that have been included are: Energy Recovery Ventilators; Demand Control Ventilation; and Residential Air Conditioning Duct Plenum Seal.

FPL participates in relevant co-funded projects such as Electric Power Research Institute ("EPRI"). This co-funding enables FPL to gain the learnings from larger research projects at a fraction of the total cost. In 2021, FPL continued its access to gather learnings from EPRI's on-going readiness assessment of multiple technologies in various stages of development which enables comparisons among these technologies. FPL also began evaluation of smart electrical load centers, circuit breakers and relays.

In 2022, FPL plans to test the operating performance of smart panels in a residential application. Smart panels are connected on the load side of the customer's main electrical panel and function to allow monitoring and control of electrical circuits inside the home. Customers can view and control electric loads in a real-time basis via a Wi-Fi device and/or computer application. FPL will also have access to the panel for load control of large appliances like central air conditioning, electric central space heating, electric water heating and pool pumps, as available. FPL's research objectives are to test customer acceptance of the technology, gain knowledge from how customers schedule and control loads, and test customer response to several summer and winter direct load control events.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 10
PARTY: JNF-3 (10)
DESCRIPTION: Appendix II - Schedule C-3

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION ENERGY PROGRAM COSTS BY CATEGORY

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Conservation Program	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total Program Expenses
1	RESIDENTIAL HOME ENERGY SURVEY									
2	Actual	$285,141	$1,532,334	$2,830	$702,157	$677,151	$0	$82,417	$486,096	$3,768,127
3	Estimated	$296,625	$1,643,799	$630	$1,314,820	$5,549,487	$0	$97,525	$300,145	$9,203,031
4	Subtotal	$581,766	$3,176,132	$3,460	$2,016,977	$6,226,639	$0	$179,942	$786,242	$12,971,158
5										
6	RESIDENTIAL CEILING INSULATION									
7	Actual	$0	$50,943	$1,040	$10,969	$5,010	$83,030	$0	$41,321	$192,313
8	Estimated	$0	$47,066	$0	$0	$15,000	$277,500	$0	$373	$339,939
9	Subtotal	$0	$98,009	$1,040	$10,969	$20,010	$360,530	$0	$41,694	$532,252
10										
11	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")									
12	Actual	$3,139,970	$109,344	$163,845	$1,055,998	$27,461	$13,550,667	$11,175	$325,883	$18,384,343
13	Estimated	$3,453,122	$636,118	$83,158	$2,193,959	$0	$14,584,176	$10,031	($666,610)	$20,293,954
14	Subtotal	$6,593,092	$745,462	$247,003	$3,249,957	$27,461	$28,134,843	$21,205	($340,727)	$38,678,297
15										
16	RESIDENTIAL AIR CONDITIONING									
17	Actual	$2,418	$254,890	$200	$11,065	$4,962	$1,371,450	$0	$2,412	$1,647,398
18	Estimated	$16,804	$162,588	$0	$0	$20,000	$1,486,800	$0	$39,650	$1,725,841
19	Subtotal	$19,221	$417,478	$200	$11,065	$24,962	$2,858,250	$0	$42,062	$3,373,239
20										
21	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)									
22	Actual	$0	$204,257	$0	$40,801	$0	$10,700	$0	$10,790	$266,547
23	Estimated	$0	$207,131	$0	$42,000	$0	$8,900	$0	$32,614	$290,645
24	Subtotal	$0	$411,388	$0	$82,801	$0	$19,600	$0	$43,404	$557,192
25										
26	RESIDENTIAL LOW-INCOME WEATHERIZATION									
27	Actual	$0	$180,392	$590	$977	$0	$71,735	($1,035)	$11,663	$264,321
28	Estimated	$0	$175,329	$525	$16,874	$0	$125,000	$22,500	$6,781	$347,009
29	Subtotal	$0	$355,721	$1,115	$17,851	$0	$196,735	$21,465	$18,443	$611,330
30										
31	BUSINESS ON CALL									
32	Actual	$142,961	$10,377	$0	$3,851	$0	$1,183,808	$0	$9,984	$1,350,981
33	Estimated	$156,349	$10,283	$0	$9,135	$0	$1,562,167	$0	($46,084)	$1,691,850
34	Subtotal	$299,311	$20,659	$0	$12,986	$0	$2,745,975	$0	($36,101)	$3,042,831
35										
36	COGENERATION & SMALL POWER PRODUCTION									
37	Actual	$0	$188,117	$0	$0	$0	$0	$0	($87,541)	$100,575
38	Estimated	$0	$174,100	$0	($1,513)	$0	$0	$0	($148,236)	$24,351
39	Subtotal	$0	$362,217	$0	($1,513)	$0	$0	$0	($235,778)	$124,926
40										

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION ENERGY PROGRAM COSTS BY CATEGORY

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Conservation Program	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total Program Expenses
41	BUSINESS EFFICIENT LIGHTING									
42	Actual	$0	$72,573	$0	$0	$0	$94,525	$0	$533	$167,631
43	Estimated	$0	$75,827	$0	$0	$0	$57,081	$0	$414	$133,322
44	Subtotal	$0	$148,400	$0	$0	$0	$151,606	$0	$947	$300,953
45										
46	COMMERCIAL/INDUSTRIAL LOAD CONTROL									
47	Actual	$0	$147,096	$0	$20,722	$0	$20,772,547	$246	$7,362	$20,947,973
48	Estimated	$0	$163,591	$3	$14,740	$0	$22,658,113	$302	$9,713	$22,846,461
49	Subtotal	$0	$310,687	$3	$35,461	$0	$43,430,660	$547	$17,075	$43,794,434
50										
51	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION									
52	Actual	$0	$164,651	$0	$331	$0	$13,626,066	$77	$11,694	$13,802,818
53	Estimated	$0	$195,385	$0	$963	$0	$15,388,593	$309	$16,429	$15,601,679
54	Subtotal	$0	$360,035	$0	$1,294	$0	$29,014,659	$386	$28,123	$29,404,497
55										
56	BUSINESS ENERGY EVALUATION									
57	Actual	$439,422	$1,242,682	$366	$265,134	($28,129)	$0	$55,557	$343,370	$2,318,402
58	Estimated	$426,169	$1,688,353	$255	$781,975	$1,528,599	$0	$64,383	$444,499	$4,934,233
59	Subtotal	$865,591	$2,931,036	$621	$1,047,109	$1,500,470	$0	$119,940	$787,869	$7,252,636
60										
61	BUSINESS HEATING, VENTILATING & A/C									
62	Actual	$0	$205,581	$0	$10	$0	$1,888,436	$0	$2,535	$2,096,562
63	Estimated	$0	$201,056	$0	$0	$0	$3,849,603	$0	$11,029	$4,061,688
64	Subtotal	$0	$406,637	$0	$10	$0	$5,738,039	$0	$13,564	$6,158,250
65										
66	BUSINESS CUSTOM INCENTIVE									
67	Actual	$0	$324	$0	$792	$0	$0	$0	$5	$1,121
68	Estimated	$0	$0	$0	$0	$0	$0	$0	$2	$2
69	Subtotal	$0	$324	$0	$792	$0	$0	$0	$7	$1,122
70										
71	CONSERVATION RESEARCH & DEVELOPMENT									
72	Actual	$0	$8,834	$0	$23,410	$0	$0	$0	$45	$32,289
73	Estimated	$0	$46,181	$0	$80,000	$0	$0	$0	$8,430	$134,611
74	Subtotal	$0	$55,016	$0	$103,410	$0	$0	$0	$8,475	$166,900
75										
76	COMMON EXPENSES									
77	Actual	$216,850	$2,147,599	$72	$467,058	$0	$0	$14,132	$238,719	$3,084,429
78	Estimated	$181,820	$2,247,568	$25,184	$417,466	$0	$0	$16,461	$349,239	$3,237,737
79	Subtotal	$398,670	$4,395,166	$25,255	$884,524	$0	$0	$30,593	$587,958	$6,322,166
80										
81	Total	$8,757,651	$14,194,367	$278,698	$7,473,693	$7,799,542	$112,650,896	$374,078	$1,763,256	$153,292,182
82										
83	Note: Totals may not add due to rounding.									

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION PROGRAM COSTS

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	CONSERVATION PROGRAMS	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Total
1	RESIDENTIAL HOME ENERGY SURVEY	$419,417	$631,878	$462,836	$611,068	$416,507	$1,226,422	$1,784,561	$1,878,142	$1,811,290	$2,049,803	$618,186	$1,061,049	$12,971,158
2	RESIDENTIAL CEILING INSULATION	$14,918	$27,009	$20,825	$20,403	$73,071	$36,086	$49,934	$54,206	$68,450	$63,048	$54,117	$50,183	$532,252
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$2,649,897	$2,300,149	$2,272,447	$3,775,377	$3,720,431	$3,666,042	$3,323,852	$3,872,989	$3,888,285	$3,804,659	$2,724,772	$2,679,397	$38,678,297
4	RESIDENTIAL AIR CONDITIONING	$132,577	$219,430	$301,947	$356,955	$352,388	$284,101	$328,930	$385,875	$327,395	$281,438	$247,437	$154,766	$3,373,239
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART	$39,492	$37,919	$48,656	$46,804	$37,687	$55,989	$44,575	$44,870	$55,645	$45,969	$44,280	$55,307	$557,192
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$17,549	($99,954)	$63,877	$81,297	$111,005	$90,547	$72,331	$39,495	$83,440	$33,500	$81,031	$37,212	$611,330
7	BUSINESS ON CALL	$30,237	$29,903	$27,794	$420,984	$421,017	$421,047	$420,969	$423,490	$418,418	$363,396	$32,149	$33,428	$3,042,831
8	COGENERATION & SMALL POWER PRODUCTION	$30,126	$4,671	$18,440	$14,915	$18,098	$14,325	$10,314	$10,437	$10,279	$8,980	$10,079	($25,739)	$124,926
9	BUSINESS EFFICIENT LIGHTING	$43,775	$19,570	$33,880	$14,990	$28,977	$26,439	$22,769	$30,356	$22,476	$18,171	$13,836	$25,714	$300,953
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$2,659,371	$3,344,104	$3,416,099	$2,895,670	$3,783,205	$4,849,524	$3,839,294	$3,218,732	$3,925,938	$3,196,151	$3,058,263	$5,608,084	$43,794,434
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$2,028,028	$2,084,844	$2,147,695	$2,286,219	$2,753,555	$2,502,476	$2,945,158	$2,987,111	$2,921,596	$2,906,645	$1,945,105	$1,896,064	$29,404,497
12	BUSINESS ENERGY EVALUATION	$399,663	$356,065	$340,077	$453,549	$350,433	$418,616	$590,797	$512,815	$483,387	$521,208	$507,591	$2,318,436	$7,252,636
13	BUSINESS HEATING, VENTILATING & A/C	$86,427	$453,488	$577,241	$84,106	$100,901	$794,399	$166,203	$184,287	$1,975,145	$175,438	$1,353,688	$206,926	$6,158,250
14	BUSINESS CUSTOM INCENTIVE	$918	$137	$66	$0	$0	$0	$0	$0	$0	$0	$0	$2	$1,122
15	CONSERVATION RESEARCH & DEVELOPMENT	$620	$611	$700	$659	$2,403	$27,297	$9,730	$7,751	$11,045	$8,450	$9,663	$87,972	$166,900
16	COMMON EXPENSES	$431,425	$703,013	$611,880	$411,877	$448,142	$478,091	$530,527	$503,388	$525,375	$515,998	$547,664	$614,785	$6,322,166
17	TOTAL	$8,984,440	$10,112,838	$10,344,460	$11,474,873	$12,617,819	$14,891,401	$14,139,943	$14,153,942	$16,528,164	$13,992,855	$11,247,861	$14,803,586	$153,292,182
18														
19	Note: Totals may not add due to rounding.													

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
RESIDENTIAL HOME ENERGY SURVEY														
1. Investments														
a. Expenditures/Additions (a)		$14,084	$7,231	$5,839	$5,586	$6,407	$7,301	$7,041	$7,060	$7,055	$3,622	$3,776	$7,804	$82,806
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$209,518	$0	$0	$0	$0	$0	$209,518
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,231,965	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	
3. Less: Accumulated Depreciation	$762,443	$799,646	$836,849	$874,052	$911,255	$948,458	$985,661	$1,024,611	$1,065,306	$1,106,001	$1,146,696	$1,187,391	$1,228,086	
4. CWIP - Non Interest Bearing	$163,069	$177,154	$184,384	$190,224	$195,810	$202,217	$209,518	$7,041	$14,101	$21,156	$24,778	$28,554	$36,358	
5. Net Investment (Lines 2 - 3 + 4)	$1,632,592	$1,609,473	$1,579,501	$1,548,137	$1,516,520	$1,485,723	$1,455,821	$1,423,913	$1,390,278	$1,356,638	$1,319,565	$1,282,646	$1,249,755	
6. Average Net Investment		$1,621,032	$1,594,487	$1,563,819	$1,532,328	$1,501,122	$1,470,772	$1,439,867	$1,407,096	$1,373,458	$1,338,101	$1,301,105	$1,266,200	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$9,184	$9,034	$8,860	$8,682	$8,505	$8,333	$8,158	$7,972	$7,782	$7,581	$7,372	$7,174	$98,636
b. Debt Component (Line 6 x debt rate) (b)		$1,628	$1,602	$1,571	$1,539	$1,508	$1,477	$1,446	$1,413	$1,380	$1,344	$1,307	$1,272	$17,488
8. Investment Expenses														
a. Depreciation (c)		$37,203	$37,203	$37,203	$37,203	$37,203	$37,203	$38,949	$40,695	$40,695	$40,695	$40,695	$40,695	$465,643
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$48,016	$47,839	$47,634	$47,424	$47,216	$47,013	$48,553	$50,081	$49,856	$49,620	$49,374	$49,141	$581,766

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
COMMON EXPENSES														
1. Investments														
a. Expenditures/Additions (a)		$0	$0	$0	$0	$0	$0	$0	$0	$50,000	$50,000	$50,000	$50,000	$200,000
b. Additions to Plant		($1,094,115)	$463,382	$0	$0	($341,589)	$0	$0	$0	$0	$0	$0	$0	($972,322)
c. Retirements		($1,094,115)	$0	$0	$0	($341,589)	$0	$0	$0	$0	($121,962)	($473,153)	$0	($2,030,819)
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$2,782,882	$1,688,768	$2,152,149	$2,152,149	$2,152,149	$1,810,560	$1,810,560	$1,810,560	$1,810,560	$1,810,560	$1,688,598	$1,215,444	$1,215,444	
3. Less: Accumulated Depreciation	$2,349,925	$1,283,957	$1,315,964	$1,351,833	$1,384,856	$1,073,443	$1,103,619	$1,133,795	$1,163,971	$1,193,131	$1,095,369	$642,473	$662,730	
4. CWIP - Non Interest Bearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,000	$100,000	$150,000	$200,000	
5. Net Investment (Lines 2 - 3 + 4)	$432,957	$404,811	$836,185	$800,316	$767,293	$737,117	$706,941	$676,765	$646,589	$667,430	$693,229	$722,972	$752,715	
6. Average Net Investment		$418,884	$620,498	$818,251	$783,805	$752,205	$722,029	$691,853	$661,677	$657,010	$680,330	$708,101	$737,843	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$2,373	$3,516	$4,636	$4,441	$4,262	$4,091	$3,920	$3,749	$3,722	$3,855	$4,012	$4,180	$46,756
b. Debt Component (Line 6 x debt rate) (b)		$421	$623	$822	$787	$756	$725	$695	$665	$660	$683	$711	$741	$8,290
8. Investment Expenses														
a. Depreciation (c)		$28,146	$32,008	$35,869	$33,023	$30,176	$30,176	$30,176	$30,176	$29,160	$24,200	$20,257	$20,257	$343,624
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$30,940	$36,146	$41,327	$38,251	$35,193	$34,992	$34,791	$34,590	$33,542	$28,738	$24,981	$25,179	$398,670

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
BUSINESS ENERGY EVALUATION														
1. Investments														
a. Expenditures/Additions (a)		$1,710	$6,093	$7,043	$7,471	$8,304	$6,421	$3,563	$3,573	$3,571	$3,388	$3,533	$5,718	$60,389
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,460	$50,460
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,388,500	$3,438,959	
3. Less: Accumulated Depreciation	$754,150	$810,649	$867,149	$923,648	$981,358	$1,037,833	$1,094,308	$1,150,774	$1,207,241	$1,263,707	$1,320,174	$1,376,640	$1,433,527	
4. CWIP - Non Interest Bearing	$0	$1,710	$7,803	$14,845	$22,317	$30,621	$37,042	$40,606	$44,179	$47,749	$51,138	$54,671	$9,929	
5. Net Investment (Lines 2 - 3 + 4)	$2,634,349	$2,579,560	$2,529,154	$2,479,697	$2,429,459	$2,381,288	$2,331,234	$2,278,331	$2,225,438	$2,172,542	$2,119,464	$2,066,530	$2,015,361	
6. Average Net Investment		$2,606,955	$2,554,357	$2,504,426	$2,454,578	$2,405,373	$2,356,261	$2,304,783	$2,251,884	$2,198,990	$2,146,003	$2,092,997	$2,040,946	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$14,770	$14,472	$14,189	$13,907	$13,628	$13,350	$13,058	$12,758	$12,459	$12,159	$11,858	$11,563	$158,171
b. Debt Component (Line 6 x debt rate) (b)		$2,619	$2,566	$2,516	$2,466	$2,416	$2,367	$2,315	$2,262	$2,209	$2,156	$2,102	$2,050	$28,043
8. Investment Expenses														
a. Depreciation (c)		$56,499	$56,499	$56,499	$57,710	$56,475	$56,475	$56,466	$56,466	$56,466	$56,466	$56,466	$56,887	$679,377
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$73,888	$73,537	$73,204	$74,082	$72,519	$72,192	$71,840	$71,487	$71,134	$70,781	$70,427	$70,500	$865,591

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
RESIDENTIAL AIR CONDITIONING														
1. Investments														
a. Expenditures/Additions (a)		$10,172	$13,621	$15,633	$45,327	$45,698	$17,238	$54,858	$71,516	$60,375	$54,256	$56,550	$54,592	$499,835
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$147,689	$0	$147,689
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$147,689	$147,689	
3. Less: Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,231	$3,692	
4. CWIP - Non Interest Bearing	$0	$10,172	$23,793	$39,426	$84,752	$130,450	$147,689	$202,547	$274,063	$334,438	$388,694	$297,555	$352,146	
5. Net Investment (Lines 2 - 3 + 4)	$0	$10,172	$23,793	$39,426	$84,752	$130,450	$147,689	$202,547	$274,063	$334,438	$388,694	$444,013	$496,143	
6. Average Net Investment		$5,086	$16,982	$31,609	$62,089	$107,601	$139,069	$175,118	$238,305	$304,250	$361,566	$416,353	$470,078	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$29	$96	$179	$352	$610	$788	$992	$1,350	$1,724	$2,049	$2,359	$2,663	$13,190
b. Debt Component (Line 6 x debt rate) (b)		$5	$17	$32	$62	$108	$140	$176	$239	$306	$363	$418	$472	$2,339
8. Investment Expenses														
a. Depreciation (c)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,231	$2,461	$3,692
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$34	$113	$211	$414	$718	$928	$1,168	$1,590	$2,029	$2,412	$4,008	$5,597	$19,221

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
BUSINESS ON CALL														
1. Investments														
a. Expenditures/Additions (a)		($5,112)	($22,185)	$1,721	$7,127	$7,430	$3,445	$85,954	$30,553	$34,443	$42,760	$38,740	$48,284	$273,157
b. Additions to Plant		$10,264	$27,304	($309,819)	$3,743	$1,800	($5,383)	$139,333	$19,788	$22,713	$150,295	$38,402	$70,822	$169,263
c. Retirements		($131)	($11,852)	($346,709)	($230)	$0	($4,522)	$0	($2,746)	($8,615)	($2,044)	($8,283)	($6,096)	($391,228)
d. Cost of Removal		$0	$0	$0	($1)	($8)	($13)	$0	$0	$0	$0	$0	$0	($22)
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$1,615,953	$1,626,217	$1,653,521	$1,343,703	$1,347,446	$1,349,246	$1,343,863	$1,483,196	$1,500,238	$1,514,336	$1,662,587	$1,692,706	$1,757,432	
3. Less: Accumulated Depreciation	$913,933	$934,393	$943,444	$615,284	$631,051	$647,088	$658,568	$675,699	$691,386	$701,465	$719,467	$732,718	$748,945	
4. CWIP - Non Interest Bearing	$179,193	$174,081	$151,896	$153,617	$160,744	$168,174	$171,618	$118,238	$129,003	$140,733	$33,197	$33,535	$10,997	
5. Net Investment (Lines 2 - 3 + 4)	$881,212	$865,905	$861,974	$882,036	$877,139	$870,332	$856,914	$925,736	$937,855	$953,604	$976,317	$993,523	$1,019,484	
6. Average Net Investment		$873,559	$863,940	$872,005	$879,587	$873,735	$863,623	$891,325	$931,795	$945,729	$964,960	$984,920	$1,006,504	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$4,949	$4,895	$4,940	$4,983	$4,950	$4,893	$5,050	$5,279	$5,358	$5,467	$5,580	$5,703	$62,048
b. Debt Component (Line 6 x debt rate) (b)		$877	$868	$876	$884	$878	$868	$895	$936	$950	$969	$989	$1,011	$11,001
8. Investment Expenses														
a. Depreciation (c)		$20,590	$20,903	$18,549	$15,998	$16,045	$16,015	$17,131	$18,434	$18,694	$20,046	$21,533	$22,323	$226,261
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$26,417	$26,666	$24,365	$21,865	$21,872	$21,775	$23,076	$24,649	$25,002	$26,483	$28,102	$29,037	$299,311

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Twelve Month Amount
RESIDENTIAL LOAD MANAGEMENT ("ON CALL")														
1. Investments														
a. Expenditures/Additions (a)		($119,566)	($518,906)	$40,246	$166,698	$173,786	$80,574	$2,010,474	$714,631	$805,619	$1,000,155	$906,129	$1,129,373	$6,389,213
b. Additions to Plant		$240,077	$638,655	($7,246,733)	$87,558	$42,107	($125,919)	$3,259,042	$462,844	$531,263	$3,515,428	$898,232	$1,656,548	$3,959,104
c. Retirements		($3,065)	($277,223)	($8,109,604)	($5,369)	$0	($105,779)	$0	($64,239)	($201,505)	($47,809)	($193,730)	($142,592)	($9,150,915)
d. Cost of Removal		$0	$0	$0	($33)	($179)	($301)	$0	$0	$0	$0	$0	$0	($513)
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$28,390,864	$28,630,941	$29,269,596	$22,022,864	$22,110,422	$22,152,529	$22,026,610	$25,285,652	$25,684,258	$26,014,015	$29,481,635	$30,186,137	$31,700,093	
3. Less: Accumulated Depreciation	$16,802,893	$17,281,438	$17,493,147	$9,817,408	$10,186,211	$10,561,318	$10,829,826	$11,230,522	$11,597,461	$11,833,202	$12,254,285	$12,564,214	$12,943,769	
4. CWIP - Non Interest Bearing	$3,928,278	$3,808,712	$3,289,806	$3,330,052	$3,496,750	$3,670,536	$3,751,109	$2,502,541	$2,754,328	$3,028,684	$513,411	$521,307	($5,867)	
5. Net Investment (Lines 2 - 3 + 4)	$15,516,249	$15,158,215	$15,066,255	$15,535,507	$15,420,960	$15,261,746	$14,947,893	$16,557,671	$16,841,125	$17,209,497	$17,740,760	$18,143,230	$18,750,457	
6. Average Net Investment		$15,337,232	$15,112,235	$15,300,881	$15,478,234	$15,341,353	$15,104,820	$15,752,782	$16,699,398	$17,025,311	$17,475,129	$17,941,995	$18,446,843	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$86,895	$85,621	$86,690	$87,694	$86,919	$85,579	$89,250	$94,613	$96,460	$99,008	$101,653	$104,513	$1,104,895
b. Debt Component (Line 6 x debt rate) (b)		$15,406	$15,180	$15,370	$15,548	$15,410	$15,173	$15,824	$16,775	$17,102	$17,554	$18,023	$18,530	$195,894
8. Investment Expenses														
a. Depreciation (c)		$481,610	$488,932	$433,865	$374,205	$375,286	$374,587	$400,697	$431,177	$437,247	$468,892	$503,659	$522,146	$5,292,304
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$583,911	$589,733	$535,924	$477,447	$477,615	$475,339	$505,770	$542,565	$550,808	$585,453	$623,335	$645,190	$6,593,092

(a) The Gross-up factor for taxes is 1/.754782, which reflects the Federal Income Tax Rate of 21%. Equity Component for Jan-Dec period is 5.1316% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2054% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION TRUE-UP CALCULATION

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Total
1. Conservation Clause Revenues (Net of Revenue Taxes)	$11,280,864	$11,133,080	$11,539,440	$12,214,866	$13,745,167	$14,320,317	$15,388,913	$15,822,061	$15,391,163	$13,939,889	$12,392,712	$11,510,505	$158,678,977
2. Adjustment Not Applicable to Period - Prior True-Up	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$356,376	$4,276,517
3. Conservation Revenues Applicable to Period (Line 1+2)	$11,637,241	$11,489,456	$11,895,816	$12,571,242	$14,101,544	$14,676,693	$15,745,290	$16,178,437	$15,747,540	$14,296,266	$12,749,088	$11,866,881	$162,955,494
4. Conservation Expenses	$8,984,440	$10,112,838	$10,344,460	$11,474,873	$12,617,819	$14,891,401	$14,139,943	$14,153,942	$16,528,164	$13,992,855	$11,247,861	$14,803,586	$153,292,182
5. True-Up This Period (Line 3-4)	$2,652,801	$1,376,618	$1,551,356	$1,096,369	$1,483,725	($214,709)	$1,605,346	$2,024,495	($780,624)	$303,411	$1,501,227	($2,936,704)	$9,663,311
6. Interest Provision for the Month	$563	$681	$893	$877	$579	$645	$883	$980	$998	$958	$995	$923	$9,975
7. True-Up & Interest Provision Beginning of Month	$4,276,517	$6,573,505	$7,594,428	$8,790,301	$9,531,170	$10,659,096	$10,088,657	$11,338,509	$13,007,608	$11,871,605	$11,819,598	$12,965,443	$4,276,517
7a. Deferred True-Up Beginning of Period	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096	$2,529,096
8.True-Up Collected/(Refunded) (see Line 2)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($356,376)	($4,276,517)
9.End of Period Total True-Up (Lines 5+6+7+7a+8)	$9,102,601	$10,123,524	$11,319,397	$12,060,266	$13,188,193	$12,617,753	$13,867,605	$15,536,704	$14,400,701	$14,348,694	$15,494,539	$12,202,382	$12,202,382

Note: Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION TRUE-UP CALCULATION

SCHEDULE C-3

January 2021 through December 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Interest Provision	a-Jan - 2021	a-Feb - 2021	a-Mar - 2021	a-Apr - 2021	a-May - 2021	a-Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Total
1. Beginning True-Up Amount	$6,805,613	$9,102,601	$10,123,524	$11,319,397	$12,060,266	$13,188,192	$12,617,753	$13,867,605	$15,536,704	$14,400,701	$14,348,694	$15,494,539	$148,865,589
2. Ending True-Up Amount Before Interest	$9,102,038	$10,122,843	$11,318,503	$12,059,389	$13,187,614	$12,617,107	$13,866,723	$15,535,724	$14,399,704	$14,347,736	$15,493,545	$12,201,459	$154,252,384
3. Total of Beginning & Ending True-Up (Line 1 + 2)	$15,907,651	$19,225,443	$21,442,027	$23,378,786	$25,247,880	$25,805,300	$26,484,475	$29,403,329	$29,936,407	$28,748,437	$29,842,239	$27,695,998	$303,117,973
4. Average True-Up Amount (50% of Line 3)	$7,953,825	$9,612,722	$10,721,014	$11,689,393	$12,623,940	$12,902,650	$13,242,238	$14,701,665	$14,968,204	$14,374,219	$14,921,119	$13,847,999	$151,558,987
5. Interest Rate - First Day of Reporting Business Month	0.09000%	0.08000%	0.09000%	0.11000%	0.07000%	0.04000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.96000%
6. Interest Rate - First Day of Subsequent Business Month	0.08000%	0.09000%	0.11000%	0.07000%	0.04000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.95000%
7. Total (Line 5 + 6)	0.17000%	0.17000%	0.20000%	0.18000%	0.11000%	0.12000%	0.16000%	0.16000%	0.16000%	0.16000%	0.16000%	0.16000%	1.91000%
8. Average Interest Rate (50% of Line 7)	0.08500%	0.08500%	0.10000%	0.09000%	0.05500%	0.06000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.08000%	0.95500%
9. Monthly Average Interest Rate (Line 8 / 12)	0.00708%	0.00708%	0.00833%	0.00750%	0.00458%	0.00500%	0.00667%	0.00667%	0.00667%	0.00667%	0.00667%	0.00667%	0.07958%
10. Interest Provision for the Month (Line 4 x 9)	$563	$681	$893	$877	$579	$645	$883	$980	$998	$958	$995	$923	$9,975

Note: Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES
ACT/EST 2021 WACC @10.55%

CAPITAL STRUCTURE AND COST RATES (a)

	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	$14,562,650,096	30.989%	3.73%	1.1552%	1.16%
Short term debt	$614,526,761	1.308%	0.75%	0.0098%	0.01%
Preferred stock	$0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	$386,833,886	0.823%	2.04%	0.0168%	0.02%
Common Equity [(b)]	$22,399,858,657	47.667%	10.55%	5.0288%	6.66%
Deferred Income Tax	$8,273,619,122	17.606%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	$0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	$755,222,884	1.607%	7.86%	0.1264%	0.16%
TOTAL	$46,992,711,405	100.00%		6.34%	8.00%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) [(c)]

	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
Long term debt	$14,562,650,096	39.40%	3.728%	1.469%	1.469%
Preferred Stock	$0	0.00%	0.000%	0.000%	0.000%
Common Equity	$22,399,858,657	60.60%	10.550%	6.393%	8.471%
TOTAL	$36,962,508,752	100.00%		7.862%	9.939%

RATIO

DEBT COMPONENTS	
Long term debt	1.1552%
Short term debt	0.0098%
Customer Deposits	0.0168%
Tax credits weighted	0.0236%
TOTAL DEBT	**1.2054%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	5.0288%
TAX CREDITS -WEIGHTED	0.1027%
TOTAL EQUITY	**5.1316%**
TOTAL	6.3370%
PRE-TAX EQUITY	6.7988%
PRE-TAX TOTAL	8.0042%

Note:

(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(b) Cost rate for common equity represents FPL's mid-point return on equity approved by the FPSC in Order No. PSC-16-0560-AS-EI, Docket Nos. 160021-EI, 160061-EI, 160062-EI, and 160088-EI.

(c) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 12
PARTY: JNF-3 (12)
DESCRIPTION: Appendix II - Schedule C-4

SCHEDULE C-4

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CALCULATION OF ENERGY CONSERVATION COST RECOVERY REVENUES

January 2021 through December 2021

(1)	(2)	(3)
Month	Projected Sales at Meter (kWh)	Conservation Clause Revenues (Net of Revenue Taxes)
Jan - 2021	7,920,264,452	11,280,864
Feb - 2021	7,672,369,137	11,133,080
Mar - 2021	8,050,207,476	11,539,440
Apr - 2021	8,597,508,595	12,214,866
May - 2021	9,741,408,902	13,745,167
Jun - 2021	10,281,014,783	14,320,317
Jul - 2021	10,845,071,472	15,388,913
Aug - 2021	11,150,324,537	15,822,061
Sep - 2021	10,846,656,951	15,391,163
Oct - 2021	9,823,896,585	13,939,889
Nov - 2021	8,733,550,051	12,392,712
Dec - 2021	8,111,829,907	11,510,505
Total	111,774,102,848	158,678,977

Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 13
PARTY: JNF-4 (13)
DESCRIPTION: Appendix II - Schedule C-5

Schedule C-5

Gulf Power DSM Program & Pilot Descriptions

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

1. **Residential Home Energy Survey (HES)**
   This program is the primary educational program to help customers improve the energy efficiency of their new or existing home by providing energy conservation advice and information that encourages the implementation of efficiency measures and behaviors resulting in energy and utility bill savings.

2. **Community Energy Saver**
   This program assists low-income families with managing their energy costs. Through this program, qualifying customers receive the direct installation of conservation measures at no cost to them. The program also features a Residential Energy Survey that will help to educate families on energy efficiency techniques and behavioral changes to help these customers control their energy use and reduce their electricity expenses.

3. **Energy Select**
   This program is designed to provide customers with a means of controlling their energy purchases by programming their heating and cooling systems and major appliances, such as electric water heaters and pool pumps, to respond automatically to prices that vary during the day and by season.

4. **Residential HVAC**
   This program enables customers to increase energy efficiency and improve HVAC cooling and heating system performance for both new and existing single-family homes by offering an incentive for the installation of a high-efficiency electric heat pump.

5. **Residential Ceiling Insulation**
   This program encourages customers to improve their homes' thermal efficiency by providing customers an incentive to install a minimum of R-19 insulation in their existing home.

6. **Residential High Efficiency Pool Pump**
   This program encourages customers to install a high-efficiency pool pump by providing an incentive in both new and existing residential applications.

7. Business Energy Survey

This program educates customers on energy efficiency and encourages them to participate in applicable DSM programs and/or implement other recommended actions not included as part of Gulf's Business programs. This program is a prime tool for Gulf's C/I Customer Advisors to introduce customers personally to conservation measures including low or no-cost improvements or new electro-technologies to replace old or inefficient equipment.

8. Business Custom Incentive

This program is designed to establish the capability and process to offer advanced energy services and energy efficient end-user equipment to Commercial/Industrial customers. These energy services include comprehensive audits, design, and construction of energy conservation projects. Specifically, projects covered under this program would be demand reduction or efficiency improvement retrofits that are beyond the scope of other programs.

9. Business HVAC

This program encourages customers to install high-efficiency HVAC systems including chillers; split/packaged direct expansion (DX); demand control ventilation (DCV); and energy recovery ventilation (ERV) by offering incentives which will vary according to the size of the systems or ventilation installed.

10. Conservation Demonstration and Development

A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

11. Curtailable Load

The Curtailable Load (CL) program provides qualifying customers capacity payments for electric load which can be curtailed during certain conditions as described in Rate Rider CL. The CL rider is available to customers taking service under rate schedules LP, LPT, PX, or PXT and who also execute a Curtailable Load Service agreement (CL Service Agreement). Qualifying customers must commit a minimum of 4,000 KW of non-firm load.

Schedule C-5

Gulf Power Company
Program Progress - 2021 Actual/Estimated

Pgm. No.	Program Title	2021 Actual/Estimated		Progress Summary (Inception through June 2021)	
1	**Residential Energy Survey**	Surveys =	12,000	Surveys =	289,533
		Cost =	$893,078		
2	**Residential Low Income - Community Energy Saver**	Participants =	3,750	Participants =	26,421
		Cost =	$1,191,640		
3	**Residential HVAC**	Participants =	500	Participants =	136
		Cost =	$363,468		
4	**Residential Ceiling Insulation**	Participants =	250	Participants =	6
		Cost =	$247,578		
5	**Residential High Efficiency Pool Pump**	Participants =	400	Participants =	25
		Cost =	$223,954		
6	**Energy Select**	Participants =	800	Participants =	20,065
		Cost =	$4,586,648		
7	**Business Energy Survey (BES)**	Evaluations =	300	Evaluations =	23,503
		Cost =	$363,828		
8	**Business HVAC**	kW =	440	kW =	35
		Cost =	$451,294		
9	**Business Custom Incentive**	kW =	0	kW =	1,151
		Cost =	$66,150		
10	**Conservation Demonstration & Development**	Cost =	$0	See Schedule C-5, Page 12	
11	**Curtailable Load**	kW =	0	kW =	9,912
		Cost =	$672,318		

Schedule C-5

Conservation Demonstration and Development (CDD) Program

A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

In 2022, Gulf plans to partner with FPL in the evaluation of smart panels in a residential application. Smart panels are connected on the load side of the customer's main electrical panel and function to allow monitoring and control of electrical circuits inside the home. Customers can view and control electric loads in a real-time basis via a Wi-Fi device and/or computer application. FPL will also have access to the panel for load control of large appliances like central air conditioning, electric central space heating, electric water heating and pool pumps, as available. FPL's research objectives are to test customer acceptance of the technology, gain knowledge from how customers schedule and control loads, and test customer response to several summer and winter direct load control events.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 14
PARTY: JNF-4 (14)
DESCRIPTION: Appendix II - Schedule C-3

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
CONSERVATION PROGRAM NET COST
January, 2021 Through June, 2021, Actual
July, 2021 Through December 2021, Estimated

Actual	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Total Costs	Program Fees	Net Costs
Residential Conservation Programs:											
1. Residential Home Energy Survey (HES)											
a. Actual	0	166,830	0	60	(14,597)	0	0	67,902	220,194	0	220,194
b. Estimated July through December	0	219,334	0	121,940	344,274	0	0	(12,664)	672,884	0	672,884
c. Total	0	386,164	0	122,000	329,677	0	0	55,238	893,078	0	893,078
2. Residential Low Income - Community Energy Saver											
a. Actual	0	37,760	0	386,201	0	0	0	1,887	425,849	0	425,849
b. Estimated July through December	0	23,926	0	741,249	0	0	0	616	765,791	0	765,791
c. Total	0	61,686	0	1,127,450	0	0	0	2,503	1,191,640	0	1,191,640
3. Residential HVAC											
a. Actual	0	71,203	0	0	0	26,250	0	15	97,469	0	97,469
b. Estimated July through December	0	95,661	0	10,400	50,000	101,500	0	8,438	265,999	0	265,999
c. Total	0	166,864	0	10,400	50,000	127,750	0	8,453	363,468	0	363,468
4. Residential Ceiling Insulation											
a. Actual	0	48,757	0	0	0	0	0	8	48,765	0	48,765
b. Estimated July through December	0	65,813	0	10,400	40,000	74,100	0	8,500	198,813	0	198,813
c. Total	0	114,570	0	10,400	40,000	74,100	0	8,508	247,578	0	247,578
5. Residential High Efficiency Pool Pump											
a. Actual	0	49,654	0	0	0	1,750	0	3	51,406	0	51,406
b. Estimated July through December	0	48,148	0	10,400	10,000	95,500	0	8,500	172,548	0	172,548
c. Total	0	97,802	0	10,400	10,000	97,250	0	8,503	223,954	0	223,954
6. Energy Select											
a. Actual	1,589,838	159,030	0	484,523	45,013	0	0	11,566	2,289,970	0	2,289,970
b. Estimated July through December	1,584,074	185,288	0	502,882	20,000	0	0	4,433	2,296,677	0	2,296,677
c. Total	3,173,913	344,318	0	987,405	65,013	0	0	15,999	4,586,648	0	4,586,648

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
CONSERVATION PROGRAM NET COST
January, 2021 Through June, 2021, Actual
July, 2021 Through December 2021, Estimated

	Actual	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Total Costs	Program Fees	Net Costs
	Commercial / Industrial Conservation Programs:											
7.	Business Energy Survey (BES)											
	a. Actual	0	106,529	0	0	0	0	0	554	107,084	0	107,084
	b. Estimated July through December	0	148,644	0	20,000	50,000	0	0	38,100	256,744	0	256,744
	c. Total	0	255,173	0	20,000	50,000	0	0	38,654	363,828	0	363,828
8.	Business HVAC											
	a. Actual	0	89,817	0	0	0	726	0	187	90,730	0	90,730
	b. Estimated July through December	0	108,714	0	0	0	245,000	0	6,850	360,564	0	360,564
	c. Total	0	198,531	0	0	0	245,726	0	7,037	451,294	0	451,294
9.	Business Custom Incentive											
	a. Actual	0	15,825	0	0	0	0	0	7	15,832	0	15,832
	b. Estimated July through December	0	17,572	0	5,000	0	25,000	0	2,746	50,318	0	50,318
	c. Total	0	33,397	0	5,000	0	25,000	0	2,753	66,150	0	66,150
10.	**Conservation Demonstration and Development:**											
	a. Actual	0	0	0	0	0	0	0	0	0	0	0
	b. Estimated July through December	0	0	0	0	0	0	0	0	0	0	0
	c. Total	0	0	0	0	0	0	0	0	0	0	0
11.	**Curtailable**											
	a. Actual	0	0	0	0	0	331,259	0	0	331,259	0	331,259
	b. Estimated July through December	0	9,800	0	0	0	331,259	0	0	341,059	0	341,059
	c. Total	0	9,800	0	0	0	662,518	0	0	672,318	0	672,318
12.	a. Actual	1,589,838	745,406	0	870,784	30,416	359,985	0	82,130	3,678,558	0	3,678,558
	b. Estimated	1,584,074	922,900	0	1,422,271	514,274	872,359	0	65,519	5,381,398	0	5,381,398
13.	Total All Programs	3,173,913	1,668,306	0	2,293,055	544,690	1,232,344	0	147,649	9,059,956	0	9,059,956

Schedule C-3

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
CONSERVATION PROGRAM COSTS (Exclusive of Program Fees)
January, 2021 Through June, 2021, Actual
July, 2021 Through December 2021, Estimated

	ACTUAL								ESTIMATED							TOTAL ACTUAL & ESTIMATED
	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL ACT	ADJ	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL EST	COSTS
Residential Conservation Programs:																
1. Residential Home Energy Survey (HES)	33,970	44,463	43,749	38,021	26,912	33,079	220,194	0	112,148	112,148	112,147	112,147	112,147	112,147	672,884	893,078
2. Residential Low Income - Community Energy Saver	43,178	67,762	68,827	106,558	70,075	69,449	425,849	0	127,632	127,632	127,631	127,632	127,632	127,632	765,791	1,191,640
3. Residential HVAC	3,632	12,848	15,040	19,535	15,494	30,920	97,469	0	44,334	44,333	44,333	44,333	44,333	44,333	265,999	363,468
4. Residential Ceiling Insulation	7,920	7,261	7,831	7,164	10,034	8,556	48,765	0	33,136	33,136	33,136	33,135	33,135	33,135	198,813	247,578
5. Residential High Efficiency Pool Pump	8,529	7,948	8,776	9,321	7,908	8,924	51,406	0	28,758	28,758	28,758	28,758	28,758	28,758	172,548	223,954
6. Energy Select	405,776	353,327	399,083	370,705	380,521	380,559	2,289,970	0	382,779	382,779	382,779	382,780	382,780	382,780	2,296,677	4,586,648
Commercial / Industrial Conservation Programs:																
7. Business Energy Survey (BES)	22,730	10,966	18,336	17,754	18,573	18,725	107,084	0	42,790	42,790	42,791	42,791	42,791	42,791	256,744	363,828
8. Business HVAC	14,007	16,039	15,357	14,781	14,162	16,384	90,730	0	60,094	60,094	60,094	60,094	60,094	60,094	360,564	451,294
9. Business Custom Incentive	2,579	2,458	2,770	2,658	2,546	2,822	15,832	0	8,387	8,387	8,386	8,386	8,386	8,386	50,318	66,150
10. **Conservation Demonstration and Development:**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11. **Curtailable Load**	55,210	55,210	55,210	55,210	55,210	55,210	331,259	0	56,844	56,843	56,843	56,843	56,843	56,843	341,059	672,318
12. Total All Programs	597,531	578,280	634,979	641,706	601,436	624,628	3,678,558	0	896,902	896,900	896,898	896,899	896,899	896,899	5,381,398	9,059,956
13. Less: Base Rate Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Net Recoverable Expenses	597,531	578,280	634,979	641,706	601,436	624,628	3,678,558	0	896,902	896,900	896,898	896,899	896,899	896,899	5,381,398	9,059,956

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
ESTIMATED TRUE-UP
For the Period: January, 2021 through December, 2021

Conservation Revenues	ACTUAL JAN	ACTUAL FEB	ACTUAL MARCH	ACTUAL APRIL	ACTUAL MAY	ACTUAL JUNE	ESTIMATED JULY	ESTIMATED AUGUST	ESTIMATED SEPTEMBER	ESTIMATED OCTOBER	ESTIMATED NOVEMBER	ESTIMATED DECEMBER	TOTAL
1. Energy *Select* Program Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Revenues	599,274	584,878	537,201	507,943	744,521	906,301	989,791	997,788	932,695	782,843	655,801	676,642	8,915,679
3. Total Revenues	599,274	584,878	537,201	507,943	744,521	906,301	989,791	997,788	932,695	782,843	655,801	676,642	8,915,679
4. Adjustment not Applicable to Period - Prior True Up	157,591	157,591	157,591	157,591	157,591	157,591	157,591	157,591	157,591	157,591	157,591	157,590	1,891,091
5. Conservation Revenues Applicable to Period	756,865	742,469	694,792	665,534	902,112	1,063,892	1,147,382	1,155,379	1,090,286	940,434	813,392	834,232	10,806,770
6. Conservation Expenses (Form C-3 Page 2 of 5)	597,531	578,280	634,979	641,706	601,436	624,628	896,902	896,900	896,898	896,899	896,899	896,899	9,059,956
7. True Up this Period (Line 5 minus Line 6)	159,334	164,189	59,814	23,829	300,676	439,265	250,480	258,479	193,387	43,535	(83,507)	(62,667)	1,746,814
8. Interest Provision this Period (C-3 Page 4 of 5, Line 10)	118	118	135	113	69	86	128	134	139	136	124	109	1,409
9. True Up & Interest Provision Beginning of Month	1,891,091	1,892,952	1,899,668	1,802,026	1,668,377	1,811,531	2,093,291	2,186,308	2,287,330	2,323,265	2,209,345	1,968,371	1,891,091
a. Deferred true-up beginning of period (CT1, line 7)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)	(226,949)
10. Prior True Up Collected or Refunded	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,591)	(157,590)	(1,891,091)
11. End of Period- Net True Up	1,666,003	1,672,719	1,575,077	1,441,428	1,584,582	1,866,342	1,959,359	2,060,381	2,096,316	1,982,396	1,741,422	1,521,274	1,521,274

Schedule C-3

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
INTEREST CALCULATION
For the Period: January, 2021 through December, 2021

Interest Provision	ACTUAL JAN	ACTUAL FEB	ACTUAL MARCH	ACTUAL APRIL	ACTUAL MAY	ACTUAL JUNE	ESTIMATED JULY	ESTIMATED AUGUST	ESTIMATED SEPTEMBER	ESTIMATED OCTOBER	ESTIMATED NOVEMBER	ESTIMATED DECEMBER	TOTAL
1. Beginning True up Amount	1,664,142	1,666,003	1,672,719	1,575,077	1,441,428	1,584,582	1,866,342	1,959,359	2,060,381	2,096,316	1,982,396	1,741,422	
2. Ending True up before Interest	1,665,885	1,672,601	1,574,942	1,441,315	1,584,513	1,866,256	1,959,232	2,060,247	2,096,177	1,982,260	1,741,298	1,521,165	
3. Total Beginning & Ending Balances	3,330,026	3,338,603	3,247,660	3,016,392	3,025,941	3,450,838	3,825,574	4,019,607	4,156,559	4,078,576	3,723,694	3,262,587	
4. Average True up Amount	1,665,013	1,669,302	1,623,830	1,508,196	1,512,970	1,725,419	1,912,787	2,009,803	2,078,279	2,039,288	1,861,847	1,631,293	
5. Interest Rate First Day Reporting Business Month	0.090000	0.080000	0.090000	0.110000	0.070000	0.040000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000	
6. Interest Rate First Day Subsequent Business Month	0.080000	0.090000	0.110000	0.070000	0.040000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000	
7. Total of Lines 5 and 6	0.170000	0.170000	0.200000	0.180000	0.110000	0.120000	0.160000	0.160000	0.160000	0.160000	0.160000	0.160000	
8. Average Interest rate (50% of Line 7)	0.085000	0.085000	0.100000	0.090000	0.055000	0.060000	0.080000	0.080000	0.080000	0.080000	0.080000	0.080000	
9. Monthly Average Interest Rate Line 8 / 12 months	0.000071	0.000071	0.000083	0.000075	0.000046	0.000050	0.000067	0.000067	0.000067	0.000067	0.000067	0.000067	
10. Interest Provision (line 4 X 9)	118	118	135	113	69	86	128	134	139	136	124	109	1,409

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
ENERGY SELECT
For the Period January, 2021 Through December, 2021

Line No.		Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1	Investments Added to Plant In Service		(60,880)	183,999	194,681	(215,908)	5,236	10,524	70,529	70,603	70,676	70,750	70,823	70,897	
2	Depreciable Base	18,011,726	17,950,846	18,134,844	18,329,525	18,113,617	18,118,854	18,129,378	18,199,907	18,270,510	18,341,187	18,411,937	18,482,760	18,553,657	
3	Depreciation Expense (A)		118,377	118,782	120,029	119,959	119,265	119,317	119,654	120,119	120,585	121,052	121,519	121,986	1,440,644
4	Cumulative Plant in Service Additions	18,011,726	17,950,846	18,134,844	18,329,525	18,113,617	18,118,854	18,129,378	18,199,907	18,270,510	18,341,187	18,411,937	18,482,760	18,553,657	
5	Salvage, Cost of Removal and Retirement		(77,335)	(14,305)	(148,242)	35,115	(37,775)	(29,813)	0	0	0	0	0	0	
6	Less: Accumulated Depreciation	(4,938,159)	(4,897,117)	(4,792,640)	(4,820,854)	(4,665,780)	(4,584,289)	(4,494,784)	(4,375,130)	(4,255,011)	(4,134,426)	(4,013,374)	(3,891,855)	(3,769,869)	
7	Net Plant In Service (Line 4 - 6)	22,949,885	22,847,963	22,927,484	23,150,379	22,779,397	22,703,143	22,624,162	22,575,038	22,525,521	22,475,612	22,425,311	22,374,615	22,323,526	
8	Net Additions/Reductions to CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Inventory	509,349	590,334	547,004	524,932	510,183	498,941	569,592	532,130	511,265	488,334	462,976	440,890	422,266	
11	Net Investment	23,459,234	23,438,297	23,474,489	23,675,311	23,289,580	23,202,084	23,193,754	23,107,167	23,036,787	22,963,947	22,888,287	22,815,505	22,745,792	
12	Average Net Investment		23,448,766	23,456,393	23,574,900	23,482,445	23,245,832	23,197,919	23,150,461	23,071,977	23,000,367	22,926,117	22,851,896	22,780,648	
13	Rate of Return / 12 (B)		0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	0.005682	
14	Return Requirement on Average Net Investment		133,236	133,279	133,953	133,427	132,083	131,811	131,535	131,089	130,682	130,260	129,838	129,434	1,580,626
15	Property Tax		0	25,441	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	152,643
16	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)		251,613	277,502	266,701	266,106	264,068	263,848	263,909	263,928	263,988	264,032	264,077	264,140	3,173,913

Notes:
(A) Energy *Select* Property Additions Depreciated at 7.9% per year.
(B) Revenue Requirement Return (includes Income Taxes) is: Jan - Dec .5682%

GULF POWER COMPANY
COST RECOVERY CLAUSES
ACT/EST 2021 GULF WACC @10.25%

CAPITAL STRUCTURE AND COST RATES (a)

	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	1,037,073,333	30.723%	2.64%	0.8101%	0.81%
Short term debt	238,450,020	7.064%	0.63%	0.0443%	0.04%
Preferred stock	0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	22,754,205	0.674%	2.64%	0.0178%	0.02%
Common Equity (b)	1,467,537,622	43.475%	10.25%	4.4562%	5.90%
Deferred Income Tax	594,149,179	17.601%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	15,645,284	0.463%	7.10%	0.0329%	0.04%
TOTAL	$3,375,609,644	100.00%		5.36%	6.82%

CALCULATION OF THE WEIGHTED COST FOR INVESTMENT TAX CREDITS

	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
LONG TERM DEBT	$1,037,073,333	41.41%	2.637%	1.092%	1.092%
PREFERRED STOCK	0	0.00%	0.000%	0.000%	0.000%
COMMON EQUITY	1,467,537,622	58.59%	10.250%	6.006%	7.957%
TOTAL	$2,504,610,955	100.00%		7.098%	9.049%

RATIO

DEBT COMPONENTS:	
LONG TERM DEBT	0.8101%
SHORT TERM DEBT	0.0443%
CUSTOMER DEPOSITS	0.0178%
TAX CREDITS -WEIGHTED	0.0051%
TOTAL DEBT	**0.8773%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.4562%
TAX CREDITS -WEIGHTED	0.0278%
TOTAL EQUITY	**4.4840%**
TOTAL	5.3613%
PRE-TAX EQUITY	5.9408%
PRE-TAX TOTAL	6.8181%

Note:
(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(b) Cost rate for common equity represents Gulf's mid-point return on equity approved by the FPSC in Order No. PSC-17-0178-S-EI, Docket Nos. 160186-EI and 160170-EI.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 16
PARTY: JNF-4 (16)
DESCRIPTION: Appendix II - Schedule C-4

Schedule C-4

GULF POWER COMPANY
CALCULATION OF CONSERVATION REVENUES
For the Period: July, 2021 Through December, 2021

	Month	Projected MWH Sales	Rate (Avg Cents/KWH)	Clause Revenue Net of Revenue Taxes ($)
1.	07/2021	1,144,418	0.08648865	989,791
2.	08/2021	1,154,359	0.08643655	997,788
3.	09/2021	1,080,505	0.08632024	932,695
4.	10/2021	909,723	0.08605292	782,843
5.	11/2021	765,774	0.08563902	655,801
6.	12/2021	785,576	0.08613327	676,642

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 17
PARTY: JNF-5 (17)
DESCRIPTION: Appendix II - Schedule C-5

Schedule C-5

Florida Power & Light Company
Program Progress - 2021 Actual/Estimated and 2022 Projection

Pgm. No.	Program Title	2021 Actual/Estimated	2022 Projection	Progress Summary (Inception through June 2021)
1	**Residential Energy Survey**	Surveys = 22,696 Cost = $12,971,158	Surveys = 100,000 Cost = $13,438,561	Surveys = 4,224,696
2	**Residential Ceiling Insulation**	Participants = 1,971 Cost = $532,252	Participants = 4,150 Cost = $1,030,678	Participants = 584,673
3	**Residential Load Management (On Call)**	Participants = 5,806 Cost = $38,678,297	Participants = 6,140 Cost = $40,045,819	Participants = 689,173
4	**Residential Air Conditioning**	Participants = 19,059 Cost = $3,373,239	Participants = 23,000 Cost = $3,902,414	Participants = 1,999,758
5	**Residential New Construction (BuildSmart®)**	Participants = 3,882 Cost = $557,192	Participants = 3,550 Cost = $561,661	Participants = 56,814
6	**Residential Low-Income**	Participants = 7,463 Cost = $611,330	Participants = 6,025 Cost = $1,043,255	Participants = 25,732
7	**Business On Call**	kW = 246 Cost = $3,042,831	kW = 798 Cost = $2,923,857	MW under contract = 72
8	**Cogeneration & Small Power Production**	MW = 114 GWh = 1,173 Cost = $124,926	MW = 114 GWh = 1,177 Cost = $157,799	MW & GWh represent contracted purchase power Firm Producers = 3 As Available Producers = 12
9	**Business Lighting**	kW = 2,139 Cost = $300,953	kW = 4,520 Cost = $509,798	kW = 315,962
10	**Commercial/Industrial Load Control (CILC)**	Closed to new participants Cost = $43,794,434	Closed to new participants Cost = $43,813,000	MW under contract = 459
11	**Commercial/Industrial Demand Reduction**	kW = 21,316 Cost = $29,404,497	kW = 9,970 Cost = $30,493,954	MW under contract = 342
12	**Business Energy Evaluation**	Evaluations = 2,499 Cost = $7,252,636	Evaluations = 31,500 Cost = $8,075,972	Evaluations = 259,127
13	**Business Heating, Ventilating and Air Conditioning**	kW = 10,823 Cost = $6,158,250	kW = 11,663 Cost = $8,174,951	kW = 439,793
14	**Business Custom Incentive**	kW = 0 Cost = $1,122	kW = 106 Cost = $22,666	kW = 54,866
15	**Conservation Research & Development**	Cost = $166,900	Cost = $220,761	Exhibit JNF-3, Schedule C-5
16	**Common Expenses**	Cost = $6,322,166	Cost = $6,336,136	Not Applicable

(1) Recovery of Depreciation and Return
kW and MW reduction are at the generator

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 18
PARTY: JNF-5 (18)
DESCRIPTION: Appendix III - Schedule C-1

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

SCHEDULE C-1

January 2022 through December 2022

	(1)	(2)
	SUMMARY CALCULATION	TOTAL
1.	Projected Costs (Schedule C-2, pg 5, line 17)	$160,751,280
2.	True-up Over/(Under) Recoveries (Exhibit JNF-3, Schedule C-3, pg 11, line 9)	$12,202,382
3.	Subtotal (line (1) minus (line 2))	$148,548,898
4.	Less Load Management Incentives Not Subject To Revenue Taxes (b)	$103,735,240
5.	Project Costs Subject To Revenue Taxes (line 3 minus line 4)	$44,813,658
6.	Revenue Tax Multiplier	1.00072
7.	Subtotal (line 5 * line 6)	$44,845,924
8.	Total Recoverable Costs (line 7+ line 4)	$148,581,164
9.	Total Cost	$148,581,164
10.	Energy Related Costs	$35,733,770
11.	Demand-Related Costs (total)	$112,847,394
12.	Demand Costs allocated on 12 CP (Line 11/13 * 12)	$104,166,825
13.	Demand Costs allocated on 1/13 th (Line 11/13)	$8,680,569

(b) Schedule C-2, Page 4, Rebates Column, Program Nos. 3,7,10,11

Costs are split in proportion to the current period split of demand-related (75.95%) and energy-related (24.05%) costs. The allocation of ECCR between demand and energy is shown on schedule C-2, page 5, and is consistent with methodology set forth in Order No. PSC-93-1845-FOF-EG.

Note: Totals may not add due to rounding.

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

SCHEDULE C-1

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Rate Class Summary	Avg 12 CP Load Factor at Meter (%)[1]	Projected Sales at Meter (kwh)[2]	Projected Avg 12 CP at Meter (kW)[3]	Demand Loss Expansion Factor[4]	Energy Loss Expansion Factor[5]	Projected Sales at Generation (kwh)[6]	Projected Avg 12 CP at Generation (kW)[7]	Percentage of Sales at Generation (%)[8]	Percentage of Demand at Generation (%)[9]
1	RS1/RTR1	61.2902142%	59,912,950,344	11,159,005	1.0637116	1.0482146	62,801,626,883	11,869,962	53.9035910%	57.4395910%
2	GS1/GST1	60.5357294%	8,003,320,188	1,509,226	1.0637116	1.0482146	8,389,196,750	1,605,381	7.2005750%	7.7685540%
3	GSD1/GSDT1/HLFT1/GSD1-EV	70.0845580%	25,592,700,378	4,168,595	1.0636257	1.0481494	26,824,974,569	4,433,825	23.0242830%	21.4555920%
4	OS2	157.1329271%	8,923,659	648	1.0366924	1.0281601	9,174,950	672	0.0078750%	0.0032520%
5	GSLD1/GSLDT1/CS1/CST1/HLFT2/GSLD1-EV	69.1226523%	9,748,118,623	1,609,890	1.0627518	1.0475264	10,211,411,511	1,710,914	8.7646100%	8.2792340%
6	GSLD2/GSLDT2/CS2/CST2/HLFT3	83.7746119%	2,878,926,950	392,296	1.0529814	1.0402653	2,994,847,865	413,081	2.5705230%	1.9989270%
7	GSLD3/GSLDT3/CS3/CST3	82.8053202%	213,361,909	29,414	1.0215455	1.0168566	216,958,463	30,048	0.1862190%	0.1454030%
8	SST1T	87.2418101%	65,045,949	8,511	1.0215455	1.0168566	66,142,402	8,695	0.0567710%	0.0420740%
9	SST1D1/SST1D2/SST1D3	59.4394268%	61,426	12	1.0451969	1.0372969	63,717	12	0.0000550%	0.0000600%
10	CILC D/CILC G	84.8239565%	2,647,478,080	356,295	1.0528269	1.0402323	2,753,992,159	375,117	2.3637930%	1.8152180%
11	CILC T	92.3766832%	1,504,497,392	185,920	1.0215455	1.0168566	1,529,858,088	189,925	1.3131000%	0.9190620%
12	MET	76.2479146%	84,974,524	12,722	1.0366924	1.0281601	87,367,413	13,189	0.0749890%	0.0638220%
13	OL1/SL1/SL1M/PL1	11,003.3521030%	484,585,670	503	1.0637116	1.0482146	507,949,754	535	0.4359810%	0.0025880%
14	SL2/SL2M/GSCU1	95.7089879%	108,519,735	12,944	1.0637116	1.0482146	113,751,966	13,768	0.0976350%	0.0666250%
15	Total		111,253,464,826	19,445,980			116,507,316,489	20,665,123	100.00000%	100.00000%

16

17 (1) Col(4)/8760/Col(5)

18 (2) Projected kwh sales for the period January 2022 through December 2022

19 (3) Projected AVG 12 CP kW based on 2018-2020 load research data and 2022 projection

20 (4) Based on 2022 demand losses

21 (5) Based on 2022 energy losses

22 (6) Col (4)* Col (7)

23 (7) Col(5) * Col(6)

24 (8) Col (8) / total for Col (8)

25 (9) Col (9) / total for Col (9)

26

27 Note: Totals may not add due to rounding.

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

SCHEDULE C-1

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	RATE CLASS SUMMARY	Percentage of Sales at Generation (%)[1]	Percentage of Demand at Generation (%)[2]	Demand Costs Allocated on 12CP[3]	Demand Costs Allocated on 1/13th[4]	Energy Allocation ($)[5]	Total Recoverable Costs ($)[6]	Projected Sales at Meter (kwh)[7]	Billing KW Load Factor (%)[8]	Projected Billed KW at Meter (KW)[9]	Conservation Recovery Factor ($/kw)[10]	Conservation Recovery Factor ($/kwh)[11]	RDC ($/KW)[12]	SDD ($/KW)[13]
1	RS1/RTR1	53.9035910%	57.4395910%	59,832,998	4,679,138	19,261,785	83,773,922	59,912,950,344				0.00140		
2	GS1/GST1	7.2005750%	7.7685540%	8,092,256	625,051	2,573,037	11,290,344	8,003,320,188				0.00141		
3	GSD1/GSDT1/HLFT1/GSD1-EV	23.0242830%	21.4555920%	22,349,609	1,998,639	8,227,444	32,575,692	25,592,700,378	51.9465590%	67,489,540	0.48			
4	OS2	0.0078750%	0.0032520%	3,388	684	2,814	6,885	8,923,659				0.00077		
5	GSLD1/GSLDT1/CS1/CST1/HLFT2/GSLD1-EV	8.7646100%	8.2792340%	8,624,215	760,818	3,131,926	12,516,959	9,748,118,623	57.3807574%	23,271,891	0.54			
6	GSLD2/GSLDT2/CS2/CST2/HLFT3	2.5705230%	1.9989270%	2,082,219	223,136	918,545	3,223,900	2,878,926,950	65.9639104%	5,978,626	0.54			
7	GSLD3/GSLDT3/CS3/CST3	0.1862190%	0.1454030%	151,462	16,165	66,543	234,170	213,361,909	68.9834367%	423,691	0.55			
8	SST1T	0.0567710%	0.0420740%	43,827	4,928	20,286	69,042	65,045,949	15.4462023%	576,867			0.06	0.03
9	SST1D1/SST1D2/SST1D3	0.0000550%	0.0000600%	63	5	20	87	61,426	9.3318185%	902			0.06	0.03
10	CILC D/CILC G	2.3637930%	1.8152180%	1,890,855	205,191	844,672	2,940,718	2,647,478,080	71.0180773%	5,106,703	0.58			
11	CILC T	1.3131000%	0.9190620%	957,358	113,985	469,220	1,540,562	1,504,497,392	75.7885746%	2,719,348	0.57			
12	MET	0.0749890%	0.0638220%	66,481	6,509	26,796	99,787	84,974,524	55.8804610%	208,308	0.48			
13	OL1/SL1/SL1M/PL1	0.4359810%	0.0025880%	2,696	37,846	155,792	196,334	484,585,670				0.00041		
14	SL2/SL2M/GSCU1	0.0976350%	0.0666250%	69,401	8,475	34,889	112,765	108,519,735				0.00104		
15	TOTAL			104,166,827	8,680,569	35,733,770	148,581,166	111,253,464,826		105,775,876				
16														
17	(1) Obtained from Schedule C-1, page 2, col (10)													
18	(2) Obtained from Schedule C-1, page 2, col (11)													
19	(3) Total from C-1, page 1, line 12 x col (4)													
20	(4) Total from C-1, page 1, line 13 X col (3)													
21	(5) Total from C-1, page 1, line 10 X col (3)													
22	(6) Total Recoverable Costs col (5) + (6) + (7)													
23	(7) Projected kWh sales for the period January 2022 through December 2022, from C-1, page 2, total of column 4													
24	(8) Based on 2018-2020 load research data and 2022 projections													
25	(10) Col (9)/(col (10)*730)													
26	(11) Col (8) / col(11)													
27	(12) Col (8) / col (9)													
28	(13) (total of column 6 / total of avg 12 CP at generation * .10 * rate demand loss expansion factor)/12													
30	(13) ((total of column 6 / total avg 12CP at generation) / 21* rate demand loss expansion factor)/12													

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 19
PARTY: JNF-5 (19)
DESCRIPTION: Appendix III - Schedule C-2

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION PROGRAM COSTS BY CATEGORY

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Conservation Programs	Depreciation & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Rebates	Vehicles	Other	Total Program Expenses
1	RESIDENTIAL HOME ENERGY SURVEY	$585,986	$4,002,894	$1,536	$1,521,807	$6,848,977	$0	$202,800	$274,561	$13,438,561
2	RESIDENTIAL CEILING INSULATION	$0	$95,284	$0	$0	$15,000	$913,000	$0	$7,394	$1,030,678
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$8,084,179	$1,421,147	$120,199	$4,599,204	$0	$27,626,277	$11,962	($1,817,148)	$40,045,819
4	RESIDENTIAL AIR CONDITIONING	$75,486	$302,269	$0	$3,451	$20,000	$3,450,000	$0	$51,208	$3,902,414
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$0	$429,963	$0	$51,187	$0	$17,750	$0	$62,760	$561,661
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$0	$524,591	$749	$25,000	$0	$412,713	$52,500	$27,702	$1,043,255
7	BUSINESS ON CALL	$363,451	$21,342	$0	$14,697	$0	$2,641,589	$0	($117,222)	$2,923,857
8	COGENERATION & SMALL POWER PRODUCTION	$0	$391,230	$0	$5,088	$0	$0	$0	($238,518)	$157,799
9	BUSINESS EFFICIENT LIGHTING	$0	$157,369	$0	$0	$0	$339,791	$0	$12,638	$509,798
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	$353,646	$434	$1,926	$0	$43,430,660	$618	$25,716	$43,813,000
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	$409,975	$12	$3,692	$0	$30,036,714	$1,185	$42,376	$30,493,954
12	BUSINESS ENERGY EVALUATION	$831,380	$3,617,097	$3,155	$813,723	$1,776,602	$0	$128,182	$905,833	$8,075,972
13	BUSINESS HEATING, VENTILATING & A/C	$0	$625,622	$0	$0	$0	$7,523,060	$0	$26,268	$8,174,951
14	BUSINESS CUSTOM INCENTIVE	$0	$0	$0	$0	$0	$20,600	$0	$2,066	$22,666
15	CONSERVATION RESEARCH & DEVELOPMENT	$28,174	$8,152	$0	$174,875	$0	$0	$0	$9,560	$220,761
16	COMMON EXPENSES	$312,214	$4,380,296	$19,171	$795,058	$0	$0	$32,465	$796,931	$6,336,136
17	TOTAL	$10,280,869	$16,740,876	$145,256	$8,009,709	$8,660,579	$116,412,154	$429,713	$72,123	$160,751,280
18										
19	Note: Totals may not add due to rounding.									

FLORIDA POWER & LIGHT COMPANY
ENERGY CONSERVATION COST RECOVERY (ECCR)
CONSERVATION PROGRAM COSTS

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Conservation Programs	Method of Classification		Monthly Data												
		Energy	Demand	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	RESIDENTIAL HOME ENERGY SURVEY	$13,438,561	$0	$602,685	$529,995	$571,682	$559,360	$1,856,219	$1,771,220	$1,763,161	$1,814,606	$1,764,145	$1,241,222	$469,487	$494,778	$13,438,561
2	RESIDENTIAL CEILING INSULATION	$1,030,678	$0	$99,985	$96,106	$148,898	$60,876	$54,242	$24,195	$146,295	$122,487	$32,606	$158,898	$52,152	$33,938	$1,030,678
3	RESIDENTIAL LOAD MANAGEMENT ("ON CALL")	$0	$40,045,819	$2,562,399	$2,772,576	$2,908,070	$3,806,542	$3,749,385	$3,741,734	$3,705,097	$3,827,019	$3,821,617	$3,837,621	$2,646,728	$2,667,032	$40,045,819
4	RESIDENTIAL AIR CONDITIONING	$3,902,414	$0	$209,168	$229,150	$303,706	$417,272	$319,059	$373,878	$456,892	$361,957	$381,104	$229,644	$376,629	$243,956	$3,902,414
5	RESIDENTIAL NEW CONSTRUCTION (BUILDSMART®)	$561,661	$0	$41,222	$50,042	$45,865	$41,949	$54,046	$44,443	$42,097	$46,509	$59,329	$46,207	$48,703	$41,248	$561,661
6	RESIDENTIAL LOW-INCOME WEATHERIZATION	$1,043,255	$0	$84,347	$135,534	$139,345	$145,233	$91,555	$75,738	$69,951	$62,332	$61,823	$61,321	$55,677	$60,398	$1,043,255
7	BUSINESS ON CALL	$0	$2,923,857	$34,159	$35,165	$34,333	$413,464	$414,748	$412,095	$412,715	$414,733	$409,657	$270,621	$36,376	$35,791	$2,923,857
8	COGENERATION & SMALL POWER PRODUCTION	$157,799	$0	$15,121	$13,503	$18,337	$15,389	$17,089	$16,891	$15,485	$18,550	$16,919	$15,418	$16,683	($21,587)	$157,799
9	BUSINESS EFFICIENT LIGHTING	$509,798	$0	$124,506	$21,490	$21,792	$14,169	$17,801	$18,141	$26,518	$21,150	$92,271	$71,097	$30,647	$50,215	$509,798
10	COMMERCIAL/INDUSTRIAL LOAD CONTROL	$0	$43,813,000	$2,663,283	$3,350,109	$3,419,246	$2,894,293	$3,778,519	$4,854,506	$3,836,763	$3,219,341	$3,927,626	$3,199,222	$3,060,953	$5,609,139	$43,813,000
11	COMMERCIAL/INDUSTRIAL DEMAND REDUCTION	$0	$30,493,954	$1,916,532	$1,942,624	$1,926,535	$2,801,541	$2,895,115	$2,988,722	$3,024,137	$3,070,268	$3,002,178	$2,984,677	$1,996,881	$1,944,744	$30,493,954
12	BUSINESS ENERGY EVALUATION	$8,075,972	$0	$523,064	$609,146	$521,233	$476,465	$789,477	$903,920	$793,004	$798,224	$831,017	$832,294	$505,733	$492,396	$8,075,972
13	BUSINESS HEATING, VENTILATING & A/C	$8,174,951	$0	$398,966	$390,022	$682,098	$142,635	$276,512	$1,054,286	$433,899	$149,426	$744,575	$1,993,023	$103,838	$1,805,669	$8,174,951
14	BUSINESS CUSTOM INCENTIVE	$22,666	$0	$172	$172	$5,322	$172	$172	$5,322	$172	$172	$5,322	$172	$172	$5,323	$22,666
15	CONSERVATION RESEARCH & DEVELOPMENT	$220,761	$0	$33,969	$9,612	$7,490	$4,943	$5,131	$4,280	$5,149	$24,214	$18,482	$44,246	$20,545	$42,700	$220,761
16	COMMON EXPENSES	$1,523,909	$4,812,226	$445,107	$462,768	$683,938	$495,767	$510,008	$547,417	$517,944	$531,000	$539,703	$492,250	$532,459	$577,773	$6,336,136
17	TOTAL	$38,662,423	$122,088,857	$9,754,685	$10,648,015	$11,437,890	$12,290,071	$14,829,078	$16,836,788	$15,249,280	$14,481,989	$15,708,373	$15,477,933	$9,953,664	$14,083,515	$160,751,280
18																

19 Note: Totals may not add due to rounding.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL HOME ENERGY SURVEY														
1. Investments														
a. Expenditures/Additions (a)		$4,490	$30,289	$30,987	$30,558	$30,796	$30,780	$26,018	$26,018	$26,018	$26,018	$26,018	$26,018	$314,010
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$350,367	$350,367
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,441,483	$2,791,850	
3. Less: Accumulated Depreciation	$1,228,086	$1,268,781	$1,309,476	$1,350,171	$1,390,866	$1,431,561	$1,472,256	$1,512,951	$1,553,646	$1,594,341	$1,635,036	$1,675,731	$1,719,346	
4. CWIP - Non Interest Bearing	$36,358	$40,848	$71,137	$102,124	$132,682	$163,478	$194,258	$220,277	$246,295	$272,313	$298,331	$324,349	$0	
5. Net Investment (Lines 2 - 3 + 4)	$1,249,755	$1,213,550	$1,203,144	$1,193,436	$1,183,299	$1,173,400	$1,163,485	$1,148,808	$1,134,131	$1,119,454	$1,104,777	$1,090,101	$1,072,504	
6. Average Net Investment		$1,231,652	$1,208,347	$1,198,290	$1,188,367	$1,178,349	$1,168,442	$1,156,147	$1,141,470	$1,126,793	$1,112,116	$1,097,439	$1,081,302	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$7,131	$6,996	$6,938	$6,881	$6,823	$6,765	$6,694	$6,609	$6,524	$6,439	$6,354	$6,261	$80,415
b. Debt Component (Line 6 x debt rate) (b)		$1,269	$1,245	$1,235	$1,224	$1,214	$1,204	$1,191	$1,176	$1,161	$1,146	$1,131	$1,114	$14,310
8. Investment Expenses														
a. Depreciation (c)		$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$40,695	$43,615	$491,260
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$49,095	$48,936	$48,868	$48,800	$48,732	$48,664	$48,580	$48,480	$48,380	$48,280	$48,180	$50,990	$585,986

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
COMMON EXPENSES														
1. Investments														
a. Expenditures/Additions (a)		$0	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$31,364	$345,000
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$545,000	$545,000
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,215,444	$1,760,444	
3. Less: Accumulated Depreciation	$662,730	$682,988	$703,245	$723,502	$743,760	$764,017	$784,275	$804,532	$824,789	$845,047	$865,304	$885,562	$910,361	
4. CWIP - Non Interest Bearing	$200,000	$200,000	$231,364	$262,728	$294,091	$325,455	$356,818	$388,182	$419,546	$450,909	$482,273	$513,637	$0	
5. Net Investment (Lines 2 - 3 + 4)	$752,715	$732,457	$743,563	$754,670	$765,776	$776,882	$787,988	$799,094	$810,201	$821,307	$832,413	$843,519	$850,084	
6. Average Net Investment		$742,586	$738,010	$749,116	$760,223	$771,329	$782,435	$793,541	$804,648	$815,754	$826,860	$837,966	$846,802	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$4,300	$4,273	$4,337	$4,402	$4,466	$4,530	$4,595	$4,659	$4,723	$4,787	$4,852	$4,903	$54,827
b. Debt Component (Line 6 x debt rate) (b)		$765	$760	$772	$783	$795	$806	$818	$829	$840	$852	$863	$872	$9,757
8. Investment Expenses														
a. Depreciation (c)		$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$20,257	$24,799	$247,631
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$25,322	$25,291	$25,367	$25,442	$25,518	$25,594	$25,670	$25,745	$25,821	$25,897	$25,973	$30,575	$312,214

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
BUSINESS ENERGY EVALUATION														
1. Investments														
a. Expenditures/Additions (a)		$2,228	$13,698	$14,222	$13,518	$13,675	$13,665	$11,704	$11,822	$11,763	$12,081	$12,148	$12,140	$142,664
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$152,593	$152,593
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,438,959	$3,591,552	
3. Less: Accumulated Depreciation	$1,433,527	$1,490,834	$1,548,142	$1,605,449	$1,662,757	$1,720,064	$1,777,372	$1,834,679	$1,891,987	$1,949,294	$2,006,602	$2,063,909	$2,122,488	
4. CWIP - Non Interest Bearing	$9,929	$12,157	$25,855	$40,077	$53,594	$67,270	$80,935	$92,639	$104,460	$116,224	$128,304	$140,452	($0)	
5. Net Investment (Lines 2 - 3 + 4)	$2,015,361	$1,960,282	$1,916,673	$1,873,587	$1,829,797	$1,786,165	$1,742,523	$1,696,919	$1,651,433	$1,605,889	$1,560,662	$1,515,503	$1,469,064	
6. Average Net Investment		$1,987,821	$1,938,477	$1,895,130	$1,851,692	$1,807,981	$1,764,344	$1,719,721	$1,674,176	$1,628,661	$1,583,275	$1,538,082	$1,492,283	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$11,509	$11,224	$10,973	$10,721	$10,468	$10,215	$9,957	$9,693	$9,430	$9,167	$8,905	$8,640	$120,904
b. Debt Component (Line 6 x debt rate) (b)		$2,048	$1,997	$1,953	$1,908	$1,863	$1,818	$1,772	$1,725	$1,678	$1,631	$1,585	$1,538	$21,515
8. Investment Expenses														
a. Depreciation (c)		$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$57,307	$58,579	$688,961
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$70,865	$70,528	$70,233	$69,937	$69,638	$69,341	$69,036	$68,726	$68,415	$68,106	$67,798	$68,757	$831,380

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the "Cradle-to-Grave" method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL AIR CONDITIONING														
1. Investments														
a. Expenditures/Additions (a)		$5,934	$5,644	$6,567	$6,000	$6,314	$6,294	$6,010	$6,600	$6,308	$5,987	$6,243	$6,213	$74,113
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$426,259	$426,259
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$147,689	$573,948	
3. Less: Accumulated Depreciation	$3,692	$6,154	$8,615	$11,077	$13,538	$16,000	$18,461	$20,923	$23,384	$25,846	$28,307	$30,769	$36,782	
4. CWIP - Non Interest Bearing	$352,146	$358,080	$363,724	$370,291	$376,291	$382,605	$388,898	$394,908	$401,508	$407,816	$413,803	$420,046	($0)	
5. Net Investment (Lines 2 - 3 + 4)	$496,143	$499,615	$502,798	$506,903	$510,442	$514,294	$518,126	$521,674	$525,812	$529,659	$533,185	$536,966	$537,166	
6. Average Net Investment		$497,879	$501,206	$504,851	$508,673	$512,368	$516,210	$519,900	$523,743	$527,736	$531,422	$535,075	$537,066	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$2,883	$2,902	$2,923	$2,945	$2,967	$2,989	$3,010	$3,032	$3,056	$3,077	$3,098	$3,110	$35,991
b. Debt Component (Line 6 x debt rate) (b)		$513	$516	$520	$524	$528	$532	$536	$540	$544	$548	$551	$553	$6,405
8. Investment Expenses														
a. Depreciation (c)		$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$2,461	$6,014	$33,090
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$5,857	$5,880	$5,905	$5,931	$5,956	$5,982	$6,007	$6,034	$6,061	$6,086	$6,111	$9,677	$75,486

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
BUSINESS ON CALL														
1. Investments														
a. Expenditures/Additions (a)		$44,714	$46,384	$33,059	$33,059	$40,016	$45,794	$46,384	$33,059	$33,059	$33,059	$45,794	$51,604	$485,982
b. Additions to Plant		$44,924	$45,303	$31,978	$31,978	$38,935	$44,714	$45,303	$31,978	$31,978	$31,978	$44,714	$62,413	$486,193
c. Retirements		($7,797)	($6,253)	($279,216)	($162)	($3,373)	($10,293)	($6,761)	($2,899)	($13,728)	($1,774)	($8,640)	($7,038)	($347,934)
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$1,757,432	$1,794,559	$1,833,609	$1,586,371	$1,618,187	$1,653,749	$1,688,169	$1,726,711	$1,755,789	$1,774,039	$1,804,243	$1,840,317	$1,895,691	
3. Less: Accumulated Depreciation	$748,945	$764,320	$781,874	$524,730	$544,845	$562,310	$573,438	$588,707	$608,400	$617,659	$639,277	$654,581	$672,248	
4. CWIP - Non Interest Bearing	$10,997	$10,786	$11,867	$12,948	$14,029	$15,110	$16,191	$17,272	$18,353	$19,434	$20,515	$21,596	$10,786	
5. Net Investment (Lines 2 - 3 + 4)	$1,019,484	$1,041,026	$1,063,603	$1,074,589	$1,087,371	$1,106,549	$1,130,922	$1,155,276	$1,165,742	$1,175,813	$1,185,481	$1,207,332	$1,234,230	
6. Average Net Investment		$1,030,255	$1,052,314	$1,069,096	$1,080,980	$1,096,960	$1,118,735	$1,143,099	$1,160,509	$1,170,777	$1,180,647	$1,196,406	$1,220,781	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$5,965	$6,093	$6,190	$6,259	$6,351	$6,477	$6,619	$6,719	$6,779	$6,836	$6,927	$7,068	$78,284
b. Debt Component (Line 6 x debt rate) (b)		$1,062	$1,084	$1,102	$1,114	$1,130	$1,153	$1,178	$1,196	$1,206	$1,216	$1,233	$1,258	$13,931
8. Investment Expenses														
a. Depreciation (c)		$23,172	$23,807	$22,072	$20,277	$20,838	$21,421	$22,029	$22,593	$22,987	$23,391	$23,943	$24,706	$271,237
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$30,199	$30,984	$29,364	$27,649	$28,320	$29,052	$29,826	$30,508	$30,972	$31,443	$32,103	$33,032	$363,451

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
CONSERVATION RESEARCH & DEVELOPMENT														
1. Investments														
a. Expenditures/Additions (a)		$91,351	$106,351	$121,351	$30,000	$15,000	$0	$0	$0	$0	$0	$0	$0	$364,054
b. Additions to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$364,054	$364,054
c. Retirements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$364,054	
3. Less: Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,034	
4. CWIP - Non Interest Bearing	$0	$91,351	$197,703	$319,054	$349,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$0	
5. Net Investment (Lines 2 - 3 + 4)	$0	$91,351	$197,703	$319,054	$349,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$361,020	
6. Average Net Investment		$45,676	$144,527	$258,378	$334,054	$356,554	$364,054	$364,054	$364,054	$364,054	$364,054	$364,054	$362,537	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$264	$837	$1,496	$1,934	$2,064	$2,108	$2,108	$2,108	$2,108	$2,108	$2,108	$2,099	$21,342
b. Debt Component (Line 6 x debt rate) (b)		$47	$149	$266	$344	$367	$375	$375	$375	$375	$375	$375	$374	$3,798
8. Investment Expenses														
a. Depreciation (c)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,034	$3,034
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$312	$986	$1,762	$2,278	$2,432	$2,483	$2,483	$2,483	$2,483	$2,483	$2,483	$5,506	$28,174

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

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

SCHEDULE C-2

January 2022 through December 2022

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Beginning of Period Amount	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Twelve Month Amount
RESIDENTIAL LOAD MANAGEMENT ("ON CALL")														
1. Investments														
a. Expenditures/Additions (a)		$1,045,860	$1,084,928	$773,249	$773,249	$935,982	$1,071,143	$1,084,928	$773,249	$773,249	$773,249	$1,071,143	$1,207,019	$11,367,249
b. Additions to Plant		$1,050,779	$1,059,646	$747,966	$747,966	$910,699	$1,045,860	$1,059,646	$747,966	$747,966	$747,966	$1,045,860	$1,459,846	$11,372,168
c. Retirements		($182,367)	($146,252)	($6,530,926)	($3,782)	($78,904)	($240,767)	($158,135)	($67,819)	($321,111)	($41,484)	($202,087)	($164,620)	($8,138,253)
d. Cost of Removal		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
e. Salvage		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
f. Transfer Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Plant In-Service/Depreciation Base	$31,700,093	$32,568,505	$33,481,899	$27,698,940	$28,443,124	$29,274,919	$30,080,012	$30,981,523	$31,661,671	$32,088,526	$32,795,009	$33,638,782	$34,934,008	
3. Less: Accumulated Depreciation	$12,943,769	$13,303,402	$13,713,998	$7,699,340	$8,169,836	$8,578,344	$8,838,629	$9,195,768	$9,656,404	$9,872,973	$10,378,613	$10,736,569	$11,149,817	
4. CWIP - Non Interest Bearing	($5,867)	($10,786)	$14,496	$39,779	$65,062	$90,344	$115,627	$140,910	$166,193	$191,475	$216,758	$242,041	($10,786)	
5. Net Investment (Lines 2 - 3 + 4)	$18,750,457	$19,254,317	$19,782,398	$20,039,379	$20,338,349	$20,786,920	$21,357,010	$21,926,665	$22,171,459	$22,407,029	$22,633,154	$23,144,254	$23,773,405	
6. Average Net Investment		$19,002,387	$19,518,357	$19,910,888	$20,188,864	$20,562,635	$21,071,965	$21,641,837	$22,049,062	$22,289,244	$22,520,091	$22,888,704	$23,458,830	
7. Return on Average Net Investment														
a. Equity Component grossed up for taxes (a)		$110,023	$113,011	$115,283	$116,893	$119,057	$122,006	$125,306	$127,663	$129,054	$130,391	$132,525	$135,826	$1,477,037
b. Debt Component (Line 6 x debt rate) (b)		$19,579	$20,110	$20,515	$20,801	$21,186	$21,711	$22,298	$22,718	$22,965	$23,203	$23,583	$24,170	$262,841
8. Investment Expenses														
a. Depreciation (c)		$542,000	$556,848	$516,268	$474,278	$487,412	$501,052	$515,274	$528,455	$537,680	$547,124	$560,043	$577,868	$6,344,301
b. Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
c. Dismantlement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
d. Other		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Total System Recoverable Expenses (Lines 7 + 8)		$671,602	$689,969	$652,066	$611,973	$627,655	$644,769	$662,878	$678,836	$689,699	$700,718	$716,151	$737,864	$8,084,179

(a) The Gross-up factor for taxes is 1/.746550, which reflects the Federal Income Tax Rate of 21%. The Equity Component for Jan-Dec period is 5.1870% based on the 2021 Forecasted Surveillance Report and reflects a 10.55% return on equity.

(b) The Debt Component for Jan-Dec is 1.2364% based on the 2021 Forecasted Surveillance Report.

(c) Depreciation expenses is based on the “Cradle-to-Grave” method of accounting.

FLORIDA POWER & LIGHT COMPANY
COST RECOVERY CLAUSES
FORECASTED 2022 FPL STAND ALONE @10.55%

CAPITAL STRUCTURE AND COST RATES (a)

	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	16,156,859,166	31.663%	3.73%	1.1812%	1.18%
Short term debt	436,589,670	0.856%	1.04%	0.0089%	0.01%
Preferred stock	0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	421,573,154	0.826%	2.03%	0.0168%	0.02%
Common Equity (b)	24,477,984,867	47.971%	10.55%	5.0609%	6.78%
Deferred Income Tax	8,521,560,571	16.700%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	1,012,580,962	1.984%	7.84%	0.1555%	0.20%
TOTAL	$51,027,148,389	100.00%		6.4234%	8.18%

CALCULATION OF THE WEIGHTED COST FOR CONVERTIBLE INVESTMENT TAX CREDITS (C-ITC) (c)

	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
Long term debt	$16,156,859,166	39.76%	3.731%	1.483%	1.483%
Preferred Stock	0	0.00%	0.000%	0.000%	0.000%
Common Equity	24,477,984,867	60.24%	10.550%	6.355%	8.513%
TOTAL	$40,634,844,033	100.00%		7.839%	9.996%

RATIO

DEBT COMPONENTS:	
Long term debt	1.1812%
Short term debt	0.0089%
Customer Deposits	0.0168%
Tax credits weighted	0.0294%
TOTAL DEBT	**1.2364%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	5.0609%
TAX CREDITS -WEIGHTED	0.1261%
TOTAL EQUITY	**5.1870%**
TOTAL	6.4234%
PRE-TAX EQUITY	6.9480%
PRE-TAX TOTAL	8.1844%

Note:

(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(b) Cost rate for common equity represents FPL's mid-point return on equity approved by the FPSC in Order No. PSC-16-0560-AS-EI, Docket Nos. 160021-EI, 160061-EI, 160062-EI, and 160088-EI.

(c) This capital structure applies only to Convertible Investment Tax Credit (C-ITC)

Schedule C-5

Gulf Power Company
Program Progress - 2021 Actual/Estimated and 2022 Projection

Pgm. No.	Program Title	2021 Actual/Estimated		2022 Projection		Progress Summary (Inception through June 2021)	
1	**Residential Energy Survey**	Surveys =	12,000	Surveys =	12,000	Surveys =	289,533
		Cost =	$893,078	Cost =	$948,926		
2	**Residential Low Income - Community Energy Saver**	Participants =	3,750	Participants =	3,750	Participants =	26,421
		Cost =	$1,191,640	Cost =	$1,181,275		
3	**Residential HVAC**	Participants =	500	Participants =	1,500	Participants =	136
		Cost =	$363,468	Cost =	$674,681		
4	**Residential Ceiling Insulation**	Participants =	250	Participants =	1,000	Participants =	6
		Cost =	$247,578	Cost =	$528,907		
5	**Residential High Efficiency Pool Pump**	Participants =	400	Participants =	1,450	Participants =	25
		Cost =	$223,954	Cost =	$514,935		
6	**Energy Select**	Participants =	800	Participants =	2,418	Participants =	20,065
		Cost =	$4,586,648	Cost =	$5,312,135		
7	**Business Energy Survey (BES)**	Evaluations =	300	Evaluations =	300	Evaluations =	23,503
		Cost =	$363,828	Cost =	$411,410		
8	**Business HVAC**	kW =	440	kW =	511	kW =	35
		Cost =	$451,294	Cost =	$512,828		
9	**Business Custom Incentive**	kW =	0	kW =	0	kW =	1,151
		Cost =	$66,150	Cost =	$68,514		
10	**Conservation Demonstration & Development**	Cost =	$0	Cost =	$100,000	Exhibit JNF-4, Schedule C-5	
11	**Curtailable Load**	kW =	0	kW=	400	kW =	9,912
		Cost =	$672,318	Cost =	$699,356		

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 22
PARTY: JNF-6 (22)
DESCRIPTION: Appendix III - Schedule C-1

Schedule C-1

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SUMMARY OF PROJECTED COST RECOVERY CLAUSE CALCULATION
For the Period: January, 2022 Through December, 2022

		$
1.	Net Program Costs: Projected for 2022 (Schedule C-2 Page 4, Line 14)	10,952,967
2.	True Up (Over)/Under Recovery (Exhibit JNF-4, Schedule C-3, Page 4, Line 11)	(1,521,274)
3.	Total (Line 1 + Line 2)	9,431,693
4.	Less Load Management Incentives Not Subject to Revenue Taxes (Schedule C-2 Page 4, Line 11)	689,256
5.	Cost Subject to Revenue Taxes (Line 3 - Line 4)	8,742,437
6.	Revenue Tax	1.00072
7.	Subtotal (line 5 * line 6)	8,748,732
8.	Total Recoverable Cost (line 7 + line 4)	9,437,988
	Program costs are split in proportion to the current period split of demand-related and energy-related costs, see below. The allocation of projected ECCR costs between demand and energy is shown on Schedule C-2, Page 5, and is consistent with the methodology set forth in FPSC Order No. PSC-93-1845-FOF-EG.	
9.	Total Cost	9,437,988
10.	Energy Related Costs	6,578,625
11.	Demand Related Costs (total)	2,859,363
12.	Demand Costs Allocated on 12 CP	2,639,412
13.	Demand Costs Allocated on 1/13 th	219,951

		Energy $	* Demand $	Total	Energy	Demand	Total Recoverable Costs Including Revenue Taxes
		$	$	$	$	$	$
14.	True Up	6,094,314	2,965,642	9,059,956	(1,024,044)	(498,325)	(1,522,369)
15.	Percentage	67.27%	32.73%	100.00%			
16.	Projected 2022	7,597,543	3,355,424	10,952,967	7,602,669	3,357,688	10,960,357
17.	Percentage	69.37%	30.63%	100.00%			
18.	Total				6,578,625	2,859,363	9,437,988

* Note: Demand dollars are half of Energy Select and all of Curtailable Load.

Schedule C-1

GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY FACTORS
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
For the Period: January, 2022 Through December, 2022

	A	B	C	D	E	F	G	H
Rate Class	Jan - Dec 2022 Percentage of KWH Sales at Generation	Percentage of 12 CP KW Demand at Generation	Demand Allocation 12CP	Demand Allocation 1/13 th	Energy Allocation	Total Conservation Costs	Jan - Dec 2022 Projected KWH Sales at Meter	Conservation Recovery Factor cents per KWH
RS, RSVP	50.16417%	55.97657%	$1,477,454	$110,337	$3,300,114	$4,887,905	5,402,988,326	0.090
GS	2.94313%	3.23437%	85,368	6,473	193,617	285,458	316,992,881	0.090
GSD, GSDT, GSTOU	23.12870%	21.64158%	571,210	50,872	1,521,550	2,143,632	2,491,564,197	0.086
LP, LPT	6.86428%	5.69659%	150,356	15,098	451,575	617,029	751,947,319	0.082
PX, PXT, RTP, SBS	15.64617%	13.17585%	347,765	34,414	1,029,303	1,411,482	1,744,529,038	0.081
OS - I / II	1.25355%	0.27504%	7,259	2,757	82,466	92,482	135,014,828	0.068
TOTAL	100.00000%	100.00000%	$2,639,412	$219,951	$6,578,625	$9,437,988	10,843,036,589	

Notes:
A Obtained from Schedule C-1, page 2 of 3, column H
B Obtained from Schedule C-1, page 2 of 3, column I
C Total from C-1, page 1, line 12 * column B
D Total from C-1, page 1, line 13 * column A
E Total from C-1, page 1, line 10 * column A
F Sum of Columns C, D and E
G Projected kWh sales for the period January 2022 through December 2022
H Column F / G

Schedule C-1

GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY FACTORS
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
For the Period: January, 2022 Through December, 2022

	A	B	C	D	E	F	G	H	I
Rate Class	Average 12 CP Load Factor at Meter	Jan - Dec 2022 Projected KWH Sales at Meter	Projected Avg 12 CP KW at Meter	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Jan - Dec 2022 Projected KWH Sales at Generation	Projected Avg 12 CP KW at Generation	Jan - Dec 2022 Percentage of KWH Sales at Generation	Percentage of 12 CP KW Demand at Generation
RS, RSVP	59.225879%	5,402,988,326	1,041,402	1.08111400	1.06035428	5,729,081,809	1,125,874	50.16417%	55.97657%
GS	60.137274%	316,992,881	60,173	1.08111400	1.06035428	336,124,759	65,054	2.94313%	3.23437%
GSD, GSDT, GSTOU	70.624800%	2,491,564,197	402,727	1.08084100	1.06015761	2,641,450,745	435,284	23.12870%	21.64158%
LP, LPT	79.356133%	751,947,319	108,169	1.05924300	1.04255524	783,946,618	114,577	6.86428%	5.69659%
PX, PXT, RTP, SBS	77.484340%	1,744,529,038	257,016	1.03110271	1.02428611	1,786,896,867	265,010	15.64617%	13.17585%
OS - I / II	301.204839%	135,014,828	5,117	1.08111427	1.06035428	143,163,551	5,532	1.25355%	0.27504%
TOTAL		10,843,036,589	1,874,604			11,420,664,350	2,011,331	100.00000%	100.00000%

Notes:
Column A = Average 12 CP load factor based on actual load research data.
Column C = Column B / (8760 hours x Column A), 8,760 is the number of hours in 12 months.
Column F = Column B x Column E
Column G = Column C x Column D
Column H = Column F / Total Column F
Column I = Column G / Total Column G

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 23
PARTY: JNF-6 (23)
DESCRIPTION: Appendix III - Schedule C-2

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
PROJECTED CONSERVATION PROGRAM NET COSTS
For the Period: January, 2022 Through December, 2022

	Programs	Depreciation, Return & Property Taxes	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Total Costs	Program Fees	Net Costs
	Residential Conservation Programs:											
1.	Residential Home Energy Survey (HES)	0	446,926	0	122,000	330,000	0	0	50,000	948,926	0	948,926
2.	Residential Low Income - Community Energy Saver	0	48,699	0	1,130,076	0	0	0	2,500	1,181,275	0	1,181,275
3.	Residential HVAC	0	241,181	0	0	50,000	375,000	0	8,500	674,681	0	674,681
4.	Residential Ceiling Insulation	0	180,407	0	0	40,000	300,000	0	8,500	528,907	0	528,907
5.	Residential High Efficiency Pool Pump	0	143,936	0	0	0	362,500	0	8,500	514,935	0	514,935
6.	Energy *Select*	3,180,463	377,324	16,524	1,536,324	200,000	0	0	1,500	5,312,135	0	5,312,135
	Subtotal	3,180,463	1,438,473	16,524	2,788,400	620,000	1,037,500	0	79,500	9,160,859	0	9,160,859
	Commercial / Industrial Conservation Programs:											
7.	Business Energy Survey (BES)	0	302,910	0	20,000	50,000	0	0	38,500	411,410	0	411,410
8.	Business HVAC	0	191,177	0	0	0	313,651	0	8,000	512,828	0	512,828
9.	Business Custom Incentive	0	35,764	0	5,000	0	25,000	0	2,750	68,514	0	68,514
	Subtotal	0	529,851	0	25,000	50,000	338,651	0	49,250	992,752	0	992,752
10.	**Conservation Demonstration and Development**	0	0	0	100,000	0	0	0	0	100,000	0	100,000
11.	**Curtailable Load**	0	10,100	0	0	0	689,256	0	0	699,356	0	699,356
12.	Total All Programs	3,180,463	1,978,424	16,524	2,913,400	670,000	2,065,407	0	128,750	10,952,967	0	10,952,967
13.	Less: Base Rate Recovery	0	0	0	0	0	0	0	0	0	0	0
14.	Net Program Costs	3,180,463	1,978,424	16,524	2,913,400	670,000	2,065,407	0	128,750	10,952,967	0	10,952,967

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
PROJECTED CONSERVATION PROGRAM COSTS (NET OF PROGRAM FEES)
For the Period: January, 2022 Through December, 2022

Programs

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH TOTAL	DEMAND COSTS	ENERGY COSTS
Residential Conservation Programs:																
1. Residential Home Energy Survey (HES)		77,636	75,956	81,139	79,557	78,119	79,607	79,619	79,724	79,697	77,873	79,298	80,701	948,926		948,926
2. Residential Low Income - Community Energy Saver		98,267	98,071	98,681	98,496	98,327	98,502	98,503	98,514	98,512	98,300	98,468	98,634	1,181,275		1,181,275
3. Residential HVAC		55,571	54,823	57,144	56,439	55,794	56,461	56,465	56,509	56,499	55,691	56,327	56,962	674,681		674,681
4. Residential Ceiling Insulation		43,613	43,090	44,721	44,227	43,774	44,242	44,245	44,275	44,268	43,703	44,151	44,594	528,907		528,907
5. Residential High Efficiency Pool Pump		42,578	42,201	43,377	43,020	42,694	43,031	43,033	43,055	43,050	42,643	42,965	43,285	514,935		514,935
6. Energy *Select*		442,018	441,454	445,716	444,013	442,423	443,416	443,108	442,873	442,525	440,607	441,537	442,445	5,312,135	2,656,068	2,656,067
	Subtotal	759,683	755,595	770,778	765,752	761,131	765,259	764,973	764,950	764,551	758,817	762,746	766,621	9,160,859	2,656,068	6,504,791
Commercial / Industrial Conservation Programs:																
7. Business Energy Survey (BES)		33,314	32,204	35,651	34,605	33,648	34,636	34,645	34,710	34,692	33,494	34,440	35,375	411,410		411,410
8. Business HVAC		42,084	41,335	43,655	42,951	42,306	42,972	42,977	43,021	43,010	42,203	42,839	43,473	512,828		512,828
9. Business Custom Incentive		5,583	5,439	5,887	5,751	5,628	5,755	5,756	5,764	5,762	5,608	5,730	5,851	68,514		68,514
	Subtotal	80,981	78,978	85,193	83,307	81,582	83,363	83,378	83,495	83,464	81,305	83,009	84,699	992,752	0	992,752
10. **Conservation Demonstration and Development**		8,333	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,334	100,000		100,000
11. **Curtailable Load**		58,280	58,280	58,279	58,280	58,280	58,279	58,280	58,280	58,279	58,280	58,280	58,279	699,356	699,356	0
12. Total All Programs		907,277	901,186	922,584	915,672	909,326	915,235	914,964	915,058	914,628	906,735	912,368	917,933	10,952,967	3,355,424	7,597,543
13. Less: Base Rate Recovery		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Net Program Costs		907,277	901,186	922,584	915,672	909,326	915,235	914,964	915,058	914,628	906,735	912,368	917,933	10,952,967	3,355,424	7,597,543

Schedule C-2

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
Energy Select
For the Period: January, 2022 Through December, 2022

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		32,004	31,963	31,922	31,881	31,841	31,800	31,759	31,718	31,677	31,637	31,596	31,555	
2.	Depreciation Base	18,553,657	18,585,661	18,617,624	18,649,546	18,681,426	18,713,267	18,745,067	18,776,826	18,808,543	18,840,220	18,871,857	18,903,453	18,935,008	
3.	Depreciation Expense (A)		122,454	122,665	122,876	123,087	123,297	123,508	123,717	123,927	124,136	124,345	124,554	124,763	1,483,329
4.	Cumulative Plant in Service Additions	18,553,657	18,585,661	18,617,624	18,649,546	18,681,426	18,713,267	18,745,067	18,776,826	18,808,543	18,840,220	18,871,857	18,903,453	18,935,008	
5.	Salvage, Cost of Removal and Retirement		0	0	0	0	0	0	0	0	0	0	0	0	
6.	Less: Accumulated Depreciation	(3,769,869)	(3,647,415)	(3,524,750)	(3,401,874)	(3,278,787)	(3,155,490)	(3,031,982)	(2,908,265)	(2,784,338)	(2,660,202)	(2,535,857)	(2,411,303)	(2,286,540)	
7.	Net Plant in Service (Line 4 - 6)	22,323,526	22,233,076	22,142,374	22,051,419	21,960,213	21,868,757	21,777,049	21,685,091	21,592,881	21,500,422	21,407,714	21,314,756	21,221,547	
8.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
9.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Inventory		422,514	422,763	423,011	423,260	423,503	423,747	423,991	424,235	424,478	424,722	424,966	425,247	
11.	Net Investment (Line 7 + 9 + 10)	22,323,526	22,655,590	22,565,136	22,474,431	22,383,473	22,292,260	22,200,796	22,109,081	22,017,116	21,924,900	21,832,436	21,739,721	21,646,795	
12.	Average Net Investment		22,489,558	22,610,363	22,519,784	22,428,952	22,337,867	22,246,528	22,154,939	22,063,099	21,971,008	21,878,668	21,786,079	21,693,258	
13.	Rate of Return / 12 (Including Income Taxes) (B)		0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	0.005790	
14.	Return Requirement on Average Net Investment		130,224	130,923	130,399	129,873	129,345	128,816	128,286	127,754	127,221	126,686	126,150	125,613	1,541,290
15.	Property Taxes		12,987	12,987	12,987	12,987	12,987	12,987	12,987	12,987	12,987	12,987	12,987	12,987	155,844
16.	Total Depreciation, Return and Property Taxes (Line 3+14+15)		265,665	266,575	266,262	265,947	265,629	265,311	264,990	264,668	264,344	264,018	263,691	263,363	3,180,463

Notes:
(A) Energy *Select* Property Additions Depreciated at 7.9% per year.
(B) Revenue Requirement Return (includes Income Taxes) is 6.9485% per year.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 24
PARTY: JNF-6 (24)
DESCRIPTION: Capital Structure/Cost Rates

GULF POWER COMPANY
COST RECOVERY CLAUSES
FORECASTED 2022 GULF STAND ALONE @10.25%

CAPITAL STRUCTURE AND COST RATES (a)

	Adjusted Retail	Ratio	Midpoint Cost Rates	Weighted Cost	Pre-Tax Weighted Cost
Long term debt	1,465,579,123	33.237%	2.42%	0.8054%	0.81%
Short term debt	206,294,483	4.678%	0.74%	0.0346%	0.03%
Preferred stock	0	0.000%	0.00%	0.0000%	0.00%
Customer Deposits	33,332,227	0.756%	2.65%	0.0200%	0.02%
Common Equity (b)	1,923,553,504	43.623%	10.25%	4.4714%	5.99%
Deferred Income Tax	731,283,241	16.584%	0.00%	0.0000%	0.00%
Investment Tax Credits					
Zero cost	0	0.000%	0.00%	0.0000%	0.00%
Weighted cost	49,436,380	1.121%	6.87%	0.0770%	0.10%
TOTAL	$4,409,478,958	100.00%		5.4083%	6.95%

CALCULATION OF THE WEIGHTED COST FOR INVESTMENT TAX CREDITS

	Adjusted Retail	Ratio	Cost Rate	Weighted Cost	Pre-Tax Cost
Long term debt	$1,465,579,123	43.24%	2.423%	1.048%	1.048%
Preferred Stock	0	0.00%	0.000%	0.000%	0.000%
Common Equity	1,923,553,504	56.76%	10.250%	5.818%	7.793%
TOTAL	$3,389,132,627	100.00%		6.865%	8.840%

RATIO

DEBT COMPONENTS:	
LONG TERM DEBT	0.8054%
SHORT TERM DEBT	0.0346%
CUSTOMER DEPOSITS	0.0200%
TAX CREDITS -WEIGHTED	0.0117%
TOTAL DEBT	**0.8717%**

EQUITY COMPONENTS:	
PREFERRED STOCK	0.0000%
COMMON EQUITY	4.4714%
TAX CREDITS -WEIGHTED	0.0652%
TOTAL EQUITY	**4.5366%**
TOTAL	5.4083%
PRE-TAX EQUITY	6.0767%
PRE-TAX TOTAL	6.9485%

Note:
(a) Forecasted capital structure includes a deferred income tax proration adjustment consistent with FPSC Order No. PSC-2020-0165-PAA-EU, Docket No. 20200118-EU.
(b) Cost rate for common equity represents Gulf's mid-point return on equity approved by the FPSC in Order No. PSC-17-0178-S-EI, Docket Nos. 160186-EI and 160170-EI.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 25
PARTY: LJC-1T
DESCRIPTION: ECCR Adjusted Net True-Up for January-December 2020, Schedules CT1 – CT6

DUKE ENERGY FLORIDA, LLC

ENERGY CONSERVATION ADJUSTED NET TRUE-UP
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.			
1	**ACTUAL END OF PERIOD TRUE-UP (OVER) / UNDER RECOVERY**		
2	BEGINNING BALANCE	($3,747,510)	
3	PRINCIPAL (CT 3, PAGE 2 of 4)	(2,326,938)	
4	INTEREST (CT 3, PAGE 3 of 4)	32,195	
5	PRIOR TRUE-UP REFUND	3,747,510	
6	ADJUSTMENTS	(296)	($2,295,039)
7	**LESS: ESTIMATED TRUE-UP FROM AUGUST 2020**		
8	**PROJECTION FILING (OVER) / UNDER RECOVERY**		
9	BEGINNING BALANCE	($3,747,510)	
10	PRINCIPAL	1,456,068	
11	INTEREST	32,966	
12	PRIOR TRUE-UP REFUND	3,747,510	
13	ADJUSTMENTS	(296)	$1,488,738
14	VARIANCE TO PROJECTION		($3,783,777)

DUKE ENERGY FLORIDA, LLC

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VS. ESTIMATED
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.	PROGRAM	ACTUAL	ESTIMATED	DIFFERENCE
1	DEPRECIATION AMORT. & RETURN	13,446,200	13,466,795	(20,595)
2	PAYROLL AND BENEFITS	11,891,308	12,533,734	(642,426)
3	MATERIALS AND SUPPLIES	500,883	394,582	106,301
4	OUTSIDE SERVICES	5,956,546	6,303,344	(346,797)
5	ADVERTISING	791,365	1,178,360	(386,995)
6	INCENTIVES	81,511,358	82,424,070	(912,712)
7	VEHICLES	196,535	190,506	6,029
8	OTHER	398,705	493,004	(94,299)
9	PROGRAM REVENUES	0	0	0
10	TOTAL PROGRAM COSTS	114,692,900	116,984,395	(2,291,495)
11	*LESS:*			
12	CONSERVATION CLAUSE REVENUES	120,767,348	119,275,837	1,491,511
13	PRIOR TRUE-UP	(3,747,510)	(3,747,510)	0
14	TRUE-UP BEFORE INTEREST	(2,326,938)	1,456,068	(3,783,006)
15	ADJUSTMENT	(296)	(296)	0
16	INTEREST PROVISION	32,195	32,966	(771)
17	END OF PERIOD TRUE-UP	(2,295,039)	1,488,738	(3,783,777)

( ) REFLECTS OVERRECOVERY

** Certain schedules may not foot/crossfoot due to rounding of decimals in files.

DUKE ENERGY FLORIDA, LLC

ACTUAL ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY CHECK	0	2,736,790	87,030	450,767	119,416	298,857	408,330	25,332	4,126,524	0	4,126,524
2	RESIDENTIAL INCENTIVE PROGRAM	0	1,631,101	46,141	191,566	23,816	138,601	4,696,872	13,935	6,742,030	0	6,742,030
3	BUSINESS ENERGY CHECK	0	398,661	4,387	71,132	44,142	22,684	5,731	9,771	556,508	0	556,508
4	BETTER BUSINESS	0	1,011,002	3,190	110,520	2,045	43,915	2,048,670	13,232	3,232,574	0	3,232,574
5	TECHNOLOGY DEVELOPMENT	0	224,592	3,513	218,478	45,784	0	0	4,137	496,504	0	496,504
6	FLORIDA CUSTOM INCENTIVE PROGRAM	0	252,583	72	235,071	1,258	32,213	231,211	25,964	778,371	0	778,371
7	INTERRUPTIBLE SERVICE	35,636	210,999	1,806	0	837	0	40,666,513	15,239	40,931,031	0	40,931,031
8	CURTAILABLE SERVICE	0	40,798	0	0	21	0	2,027,594	3	2,068,416	0	2,068,416
9	LOAD MANAGEMENT (RESIDENTIAL & COMMMERCIAL)	13,444,103	1,798,055	42,877	1,914,105	12,361	186,033	26,699,387	72,106	44,169,027	0	44,169,027
10	LOW INCOME WEATHERIZATION ASSISTANCE PROGRAM	0	97,834	0	30	189	16,000	74,553	4,923	193,529	0	193,529
11	STANDBY GENERATION	(40,916)	266,423	6,379	22,527	229,788	0	3,838,063	4,268	4,326,532	0	4,326,532
12	QUALIFYING FACILITY	0	1,091,380	575	2,162,927	398	0	0	4,356	3,259,637	0	3,259,637
13	NEIGHBORHOOD ENERGY SAVER	0	208,737	493	54,720	2,467	53,064	814,432	12,650	1,146,564	0	1,146,564
14	CONSERVATION PROGRAM ADMIN	7,377	1,922,353	71	524,703	18,359	0	0	192,790	2,665,653	0	2,665,653
15	TOTAL ALL PROGRAMS	13,446,200	11,891,308	196,535	5,956,546	500,883	791,365	81,511,358	398,705	114,692,900	0	114,692,900

DUKE ENERGY FLORIDA, LLC

VARIANCE IN ENERGY CONSERVATION PROGRAM COSTS
12 MONTHS ACTUAL vs. 12 MONTHS ESTIMATED

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY CHECK	0	55,047	13,102	(135,044)	91,513	(342,237)	(144,391)	1,411	(460,599)	0	(460,599)
2	RESIDENTIAL INCENTIVE PROGRAM	0	(378,928)	245	(61,386)	13,331	(27,766)	264,402	(4,089)	(194,192)	0	(194,192)
3	BUSINESS ENERGY CHECK	0	(43,808)	(520)	(77,448)	34,221	(15,099)	(29,269)	(6,173)	(138,096)	0	(138,096)
4	BETTER BUSINESS	0	(80,852)	(7,062)	(45,473)	(2,513)	(9,370)	407,312	(14,710)	247,333	0	247,333
5	TECHNOLOGY DEVELOPMENT	0	44,865	(2,639)	(142,743)	33,363	0	0	(3,784)	(70,939)	0	(70,939)
6	FLORIDA CUSTOM INCENTIVE PROGRAM	0	12,603	(472)	18,642	(1,450)	(5,673)	(75,563)	(16,150)	(68,063)	0	(68,063)
7	INTERRUPTIBLE SERVICE	8,206	(7,698)	(3,601)	0	702	0	365,423	667	363,699	0	363,699
8	CURTAILABLE SERVICE	0	(2,049)	0	0	21	0	(353,943)	3	(355,968)	0	(355,968)
9	LOAD MANAGEMENT (RESIDENTIAL & COMMMERCIAL)	(28,801)	7,047	4,054	(14,343)	(6,549)	(32,636)	(533,136)	(9,574)	(613,936)	0	(613,936)
10	LOW INCOME WEATHERIZATION ASSISTANCE PROGRAM	0	(12,160)	0	0	0	16,000	8,632	(1,117)	11,354	0	11,354
11	STANDBY GENERATION	0	(33,300)	3,515	3,434	(22,906)	0	(453,521)	30	(502,748)	0	(502,748)
12	QUALIFYING FACILITY	0	(44,923)	(576)	162,388	(263)	0	0	(1,254)	115,371	0	115,371
13	NEIGHBORHOOD ENERGY SAVER	0	(70,271)	136	(104,601)	69	29,785	(368,658)	(3,629)	(517,169)	0	(517,169)
14	CONSERVATION PROGRAM ADMIN	0	(87,999)	(153)	49,777	(33,239)	0	0	(35,929)	(107,543)	0	(107,543)
15	TOTAL ALL PROGRAMS	(20,595)	(642,426)	6,029	(346,797)	106,301	(386,995)	(912,712)	(94,299)	(2,291,495)	0	(2,291,495)

** Certain schedules may not foot/crossfoot due to rounding of decimals in files.

DUKE ENERGY FLORIDA, LLC

ESTIMATED ENERGY CONSERVATION PROGRAM COSTS PER PROGRAM
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.	PROGRAM	DEPRECIATION AMORTIZATION & RETURN	PAYROLL & BENEFITS	VEHICLES	OUTSIDE SERVICES	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OTHER	SUB-TOTAL	PROGRAM REVENUES (CREDIT)	TOTAL
1	HOME ENERGY CHECK	0	2,681,743	73,928	585,812	27,903	641,094	552,721	23,921	4,587,123	0	4,587,123
2	RESIDENTIAL INCENTIVE PROGRAM	0	2,010,029	45,896	252,951	10,485	166,367	4,432,469	18,024	6,936,222	0	6,936,222
3	BUSINESS ENERGY CHECK	0	442,469	4,907	148,580	9,921	37,783	35,000	15,943	694,604	0	694,604
4	BETTER BUSINESS	0	1,091,854	10,252	155,993	4,558	53,284	1,641,359	27,942	2,985,241	0	2,985,241
5	TECHNOLOGY DEVELOPMENT	0	179,727	6,153	361,222	12,421	0	0	7,921	567,444	0	567,444
6	FLORIDA CUSTOM INCENTIVE PROGRAM	0	239,980	544	216,429	2,708	37,885	306,774	42,114	846,433	0	846,433
7	INTERRUPTIBLE SERVICE	27,430	218,697	5,407	0	135	0	40,301,090	14,572	40,567,332	0	40,567,332
8	CURTAILABLE SERVICE	0	42,847	0	0	0	0	2,381,537	0	2,424,384	0	2,424,384
9	LOAD MANAGEMENT (RESIDENTIAL & COMMERCIAL)	13,472,904	1,791,008	38,823	1,928,448	18,910	218,668	27,232,523	81,679	44,782,963	0	44,782,963
10	LOW INCOME WEATHERIZATION ASSISTANCE PROGRAM	0	109,994	0	30	189	0	65,922	6,041	182,175	0	182,175
11	STANDBY GENERATION	(40,916)	299,723	2,864	19,093	252,694	0	4,291,584	4,238	4,829,280	0	4,829,280
12	QUALIFYING FACILITY	0	1,136,303	1,151	2,000,540	661	0	0	5,610	3,144,266	0	3,144,266
13	NEIGHBORHOOD ENERGY SAVER	0	279,008	357	159,321	2,398	23,279	1,183,091	16,279	1,663,733	0	1,663,733
14	CONSERVATION PROGRAM ADMIN	7,377	2,010,352	224	474,926	51,598	0	0	228,719	2,773,196	0	2,773,196
15	TOTAL ALL PROGRAMS	13,466,795	12,533,734	190,506	6,303,344	394,582	1,178,360	82,424,070	493,004	116,984,395	0	116,984,395

DUKE ENERGY FLORIDA, LLC

ACTUAL CONSERVATION PROGRAM COSTS BY MONTH
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.	PROGRAM TITLE	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1	HOME ENERGY CHECK	418,155	417,200	411,295	291,871	283,778	310,906	367,571	302,789	331,082	325,759	330,004	336,114	4,126,524
2	RESIDENTIAL INCENTIVE PROGRAM	731,231	521,449	590,327	521,446	584,311	444,248	512,339	610,184	684,393	716,290	402,430	423,382	6,742,030
3	BUSINESS ENERGY CHECK	57,572	64,187	38,047	39,519	38,650	41,701	85,858	43,988	40,341	37,303	34,452	34,891	556,508
4	BETTER BUSINESS	322,362	293,910	305,841	221,909	192,523	175,468	267,210	191,554	148,249	587,538	395,715	130,295	3,232,574
5	TECHNOLOGY DEVELOPMENT	15,777	18,871	16,739	25,421	28,628	21,799	27,993	21,300	23,323	28,322	210,934	57,397	496,504
6	FLORIDA CUSTOM INCENTIVE PROGRAM	58,532	115,402	72,607	103,560	46,483	54,480	52,436	49,596	54,437	44,908	58,869	67,061	778,371
7	INTERRUPTIBLE SERVICE	3,061,485	3,564,450	3,262,085	3,177,315	3,400,687	2,841,786	3,325,606	3,873,408	3,610,350	3,485,912	3,827,054	3,500,893	40,931,031
8	CURTAILABLE SERVICE	210,167	208,945	151,515	169,859	322,425	14,874	162,984	158,288	150,632	128,195	181,283	209,250	2,068,416
9	LOAD MANAGEMENT (RESIDENTIAL & COMMERCIAL)	3,649,307	3,798,605	3,810,117	3,404,867	3,258,817	3,555,459	3,749,446	3,691,767	3,692,206	3,500,753	4,273,302	3,784,379	44,169,027
10	LOW INCOME WEATHERIZATION ASSISTANCE PROGRAM	46,896	(1,377)	18,220	21,674	1,711	1,311	16,407	9,252	29,706	18,092	17,773	13,864	193,529
11	STANDBY GENERATION	333,052	347,968	352,489	351,284	601,433	345,207	340,172	342,990	342,289	321,817	335,147	312,685	4,326,532
12	QUALIFYING FACILITY	131,156	247,895	211,698	255,370	304,862	221,531	319,345	278,419	270,509	46,046	179,876	792,931	3,259,637
13	NEIGHBORHOOD ENERGY SAVER	120,540	442,047	(322,213)	219,557	485,484	34,595	72,844	23,349	20,531	19,701	15,048	15,081	1,146,564
14	CONSERVATION PROGRAM ADMIN	160,428	250,343	285,253	227,989	184,539	272,129	209,198	185,531	218,251	317,150	83,620	271,222	2,665,653
15	TOTAL ALL PROGRAMS	9,316,661	10,289,895	9,204,020	9,031,639	9,734,330	8,335,493	9,509,409	9,782,414	9,616,297	9,577,786	10,345,508	9,949,447	114,692,900
16	LESS: BASE RATE RECOVERY	0	0	0	0	0	0	0	0	0	0	0	0	0
17	NET RECOVERABLE (CT-3,PAGE 2)	9,316,661	10,289,895	9,204,020	9,031,639	9,734,330	8,335,493	9,509,409	9,782,414	9,616,297	9,577,786	10,345,508	9,949,447	114,692,900

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Energy Conservation Adjustment
Calculation of True-Up
January 2020 - December 2020

Line No.		Act January	Act February	Act March	Act April	Act May	Act June	Act July	Act August	Act September	Act October	Act November	Act December	Total
1	ECCR Revenues	$8,082,984	$8,368,852	$8,715,363	$9,923,051	$9,308,754	$10,692,820	$12,180,547	$11,883,081	$11,830,621	$10,609,767	$10,192,822	$8,978,686	$120,767,348
2	Prior Period True-Up Over/(Under) Recovery	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(3,747,510)
3	ECCR Revenues Applicable to Period	7,770,691	8,056,559	8,403,071	9,610,759	8,996,461	10,380,527	11,868,255	11,570,788	11,518,329	10,297,475	9,880,530	8,666,393	117,019,838
4	ECCR Expenses	9,316,661	10,289,895	9,204,020	9,031,639	9,734,330	8,335,493	9,509,409	9,782,414	9,616,297	9,577,786	10,345,508	9,949,447	114,692,900
5	True-Up This Period (Over)/Under Recovery	1,545,969	2,233,336	800,949	(579,119)	737,869	(2,045,034)	(2,358,845)	(1,788,374)	(1,902,032)	(719,689)	464,978	1,283,054	(2,326,938)
6	Current Period Interest	6,091	7,930	11,248	6,593	393	457	313	84	(96)	(206)	(334)	(278)	32,195
7	Adjustments	(296)	0	0	0	0	0	0	0	0	0	0	0	(296)
8	True-Up & Interest Provision Beginning of Period	3,747,510	4,986,982	6,915,955	7,415,860	6,531,041	6,957,010	4,600,141	1,929,316	(171,266)	(2,385,686)	(3,417,874)	(3,265,522)	3,747,510
9	GRT Refunded	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Prior Period True-Up Over/(Under) Recovery	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(312,293)	(3,747,510)
11	End of Period Net True-Up	$4,986,982	$6,915,955	$7,415,860	$6,531,041	$6,957,010	$4,600,141	$1,929,316	($171,266)	($2,385,686)	($3,417,874)	($3,265,522)	($2,295,039)	($2,295,039)

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Interest Provision
January 2020 - December 2020

Line No.		Act January	Act February	Act March	Act April	Act May	Act June	Act July	Act August	Act September	Act October	Act November	Act December	Total
1	Beginning True-Up Amount (CT-3, Page 2 of 4, Lines 7 & 8)	$3,747,214	$4,986,982	$6,915,955	$7,415,860	$6,531,041	$6,957,010	$4,600,141	$1,929,316	($171,266)	($2,385,686)	($3,417,874)	($3,265,522)	
2	Ending True-Up Amount Before Interest (CT-3, Page 2 of 4, Lines 5,7-10)	4,980,891	6,908,025	7,404,612	6,524,448	6,956,617	4,599,684	1,929,003	(171,350)	(2,385,590)	(3,417,668)	(3,265,188)	(2,294,761)	
3	Total Beginning & Ending True-Up (Line 1 + Line 2)	8,728,105	11,895,007	14,320,567	13,940,308	13,487,658	11,556,694	6,529,144	1,757,966	(2,556,857)	(5,803,354)	(6,683,062)	(5,560,283)	
4	Average True-Up Amount (50% of Line 3)	4,364,052	5,947,503	7,160,283	6,970,154	6,743,829	5,778,347	3,264,572	878,983	(1,278,428)	(2,901,677)	(3,341,531)	(2,780,142)	
5	Interest Rate: First Day Reporting Business Month	1.71%	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.12%	0.11%	0.07%	0.10%	0.14%	
6	Interest Rate: First Day Subsequent Business Month	1.64%	1.56%	2.21%	0.06%	0.08%	0.11%	0.12%	0.11%	0.07%	0.10%	0.14%	0.10%	
7	Total (Line 5 & Line 6) (Line 5 + Line 6)	3.35%	3.20%	3.77%	2.27%	0.14%	0.19%	0.23%	0.23%	0.18%	0.17%	0.24%	0.24%	
8	Average Interest Rate (50% of Line 7)	1.675%	1.600%	1.885%	1.135%	0.070%	0.095%	0.115%	0.115%	0.090%	0.085%	0.120%	0.120%	
9	Interest Provision (Line 4 * Line 8) / 12	$6,091	$7,930	$11,248	$6,593	$393	$457	$313	$84	($96)	($206)	($334)	($278)	$32,195

Duke Energy Florida, LLC
Conservation Account Numbers
For the Period January 2020 - December 2020

Line No.	Account	Product	Program Title
1	0908000	HEHC	Home Energy Check
1	0909000	HEHC	Home Energy Check (Advertising)
1	0403002	HEHC	Home Energy Check (Equipment Depreciation)
2	0908000	SSHEI	Residential Incentive Program
2	0909000	SSHEI	Residential Incentive Program (Advertising)
3	0908000	NRAOS	Business Energy Check
3	0909000	NRAOS	Business Energy Check (Advertising)
4	0908000	NRBBUS	Better Business
4	0909000	NRBBUS	Better Business (Advertising)
5	0908000	TECDEV	Technology Development (Energy Efficiency Research)
6	0908000	NRPRSC	Florida Custom Incentive
6	0909000	NRPRSC	Florida Custom Incentive (Advertising)
7	0908000	IRRSVC	Interruptible Service
7	0403002	IRRSVC	Interruptible Service (Equipment Depreciation)
8	0908000	PWRSHR	Curtailable Service
9	0908000	PWRMGR	Energy Management - Residential
9	0908002	PWRMGR	Energy Management - Residential (Amortization of Load Mgmt Switches)
9	0909000	PWRMGR	Energy Management - Residential (Advertising)
9	0403002	PWRMGR	Energy Management - Residential (Equipment Depreciation)
9	0182398	PWRMGR	Other accounts included with Energy Management - Residential (Switch installation)
10	0908000	COMLM	Energy Management - Commercial
11	0908000	WZELEC	Low Income Weatherization Asst
11	0909000	WZELEC	Low Income Weatherization Asst (Advertising)
12	0908000	STBGEN	Standby Generation
12	0403002	STBGEN	Standby Generation (Equipment Depreciation)
13	0908000	PPCOGN	Qualifying Facility - COGEN contract maintenance
14	0908000	HWLI	Neighborhood Energy Saver
14	0909000	HWLI	Neighborhood Energy Saver (Advertising)
15	0908000	NOPROD	Conservation Program Admin

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
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Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act January	Act February	Act March	Act April	Act May	Act June	Act July	Act August	Act September	Act October	Act November	Act December	Total
1	**Conservation Program Admin (E)**														
2	Investments		$29,481	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$29,481
3	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Depreciation Base		0	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	
5															
6	Depreciation Expense		0	491	491	491	491	491	491	491	491	491	491	491	5,401
7															
8	Cumulative Investment	0	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481	29,481
9	Less: Accumulated Depreciation	0	0	491	982	1,473	1,964	2,455	2,946	3,437	3,928	4,419	4,910	5,401	5,401
10	Net Investment	0	29,481	28,990	28,499	28,008	27,517	27,026	26,535	26,044	25,553	25,062	24,571	24,080	24,080
11	Average Investment		14,741	29,236	28,745	28,254	27,763	27,272	26,781	26,290	25,799	25,308	24,817	24,326	
12	Return on Average Investment		77	153	150	147	146	143	139	136	135	132	129	126	1,613
13															
14	Return Requirements		94	187	183	180	178	175	171	167	166	162	158	155	1,976
15															
16	Program Total		$94	$678	$674	$671	$669	$666	$662	$658	$657	$653	$649	$646	$7,377
17	**Standby Generation (D)**														
18	Investments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	Retirements		222,782	0	0	0	0	0	0	0	0	0	0	0	222,782
20	Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
21															
22	Depreciation Expense		(29,615)	0	0	0	0	0	0	0	0	0	0	0	(29,615)
23															
24	Cumulative Investment	222,782	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Less: Accumulated Depreciation	23,509	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Net Investment	199,273	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
28	Return on Average Investment		(11,301)	0	0	0	0	0	0	0	0	0	0	0	(11,301)
29															
30	Return Requirements		(11,301)	0	0	0	0	0	0	0	0	0	0	0	(11,301)
31															
32	Program Total		($40,916)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($40,916)

Notes:
- Investments made into the Standby program in 2019 should have been classified as O&M (not Capital). The adjustment shown is to credit the Depreciation Expense and Return on those Investments.
- Jan - Jun return on average investment is calculated using an annual rate of 6.273% based on May 2019 DEF Surveillance Report capital structure & costs rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 20120002-EG.
- Jul - Dec return on average investment is calculated using an annual rate of 6.247% based on May 2020 DEF Surveillance Report capital structure & costs rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 20120002-EG.
- Return Requirements are calculated using a combined statutory tax rate of 24.522%.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
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Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act January	Act February	Act March	Act April	Act May	Act June	Act July	Act August	Act September	Act October	Act November	Act December	Total
1	**Interruptible Service (D)**														
2	Investments		$0	$0	$0	$0	$0	$0	$70,118	$0	$0	$0	$0	$0	$70,118
3	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Depreciation Base		116,373	116,373	116,373	116,373	116,373	116,373	116,373	186,492	186,492	186,492	186,492	186,492	
5															
6	Depreciation Expense		1,940	1,940	1,940	1,940	1,940	1,940	1,940	3,108	3,108	3,108	3,108	3,108	29,120
7															
8	Cumulative Investment	116,373	116,373	116,373	116,373	116,373	116,373	116,373	186,492	186,492	186,492	186,492	186,492	186,492	186,492
9	Less: Accumulated Depreciation	50,643	52,583	54,523	56,463	58,403	60,343	62,283	64,223	67,331	70,439	73,547	76,655	79,763	79,763
10	Net Investment	65,730	63,790	61,850	59,910	57,970	56,030	54,090	122,269	119,161	116,053	112,945	109,837	106,729	106,729
11	Average Investment		64,760	62,820	60,880	58,940	57,000	55,060	88,180	120,715	117,607	114,499	111,391	108,283	
12	Return on Average Investment		338	328	318	309	298	288	459	628	612	596	580	564	5,318
13															
14	Return Requirements		413	401	389	378	365	352	563	770	751	731	711	692	6,516
15															
16	Program Total		$2,353	$2,341	$2,329	$2,318	$2,305	$2,292	$2,503	$3,878	$3,859	$3,839	$3,819	$3,800	$35,636
17	**Residential Energy Management - Summary (Itemized below) (D)**														
18	Expenditures Booked Directly to Plant		$723,783	$557,714	$85,487	$137,758	($2,598)	$8,058	$388,176	$535,234	$574,731	$453,120	$557,666	$222,645	$4,241,773
19	Retirements		($49,104)	$10,620	$17,159	$91,469	$115,047	$3,325	$2,407,052	$1,591,458	$412,325	$437,122	$2,613,171	$1,278,980	8,928,625
20	Investments Booked to CWIP		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
21	Closings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
22	Depreciation Base		$62,317,413	$63,060,438	$63,604,262	$63,635,435	$63,669,934	$63,608,150	$62,411,019	$60,799,940	$60,333,282	$60,483,290	$59,411,264	$58,022,854	
23															
24	Depreciation Expense		$985,924	$997,573	$1,006,636	$1,007,156	$1,008,003	$1,004,668	$986,593	$973,987	$969,123	$971,537	$958,935	$943,863	11,813,998
25															
26	Cumulative Plant Investment	62,292,861	$63,065,748	$63,612,841	$63,681,169	$63,727,457	$63,609,812	$63,614,545	$61,595,669	$60,539,445	$60,701,851	$60,717,849	$58,662,344	$57,606,008	57,606,008
27	Less: Accumulated Depreciation	37,138,272	$38,173,300	$39,160,253	$40,149,730	$41,065,417	$41,958,372	$42,959,715	$41,539,256	$40,921,785	$41,478,583	$42,012,998	$40,358,762	$40,023,644	40,023,644
28	Cumulative CWIP Investment	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
29	Net Plant Investment	25,154,589	24,892,448	24,452,588	23,531,439	22,662,041	21,651,440	20,654,830	20,056,413	19,617,660	19,223,268	18,704,852	18,303,582	17,582,364	17,582,364
30	Average Investment		25,023,518	24,672,518	23,992,014	23,096,740	22,156,740	21,153,135	20,355,622	19,837,037	19,420,464	18,964,060	18,504,217	17,942,973	
31	Return on Average Investment		130,816	128,981	125,423	120,742	115,830	110,583	105,959	103,259	101,092	98,715	96,322	93,400	1,331,122
32															
33	Return Requirements		130,816	128,981	125,423	120,742	115,830	110,583	105,959	103,259	101,092	98,715	96,322	93,400	1,331,122
34															
35	Program Total		$1,145,917	$1,155,321	$1,160,033	$1,154,827	$1,149,667	$1,139,916	$1,116,556	$1,100,637	$1,093,116	$1,092,614	$1,077,077	$1,058,422	$13,444,103
36	**Residential Energy Management - SmartGrid Hardware for ODS, LMS, APPDEV & TELECOM (D)**														
37	Expenditures Booked Directly to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
38	Retirements		(88,254)	0	0	0	114,564	0	2,260,944	1,181,478	45,337	(81,649)	2,298,780	670,720	6,401,919
39	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
40	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
41	Depreciation Base		10,631,518	10,675,645	10,675,645	10,675,645	10,618,363	10,561,081	9,430,609	7,709,398	7,095,991	7,114,147	6,005,582	4,520,832	
42															
43	Depreciation Expense		124,475	124,475	124,475	124,475	123,792	120,532	103,568	89,127	81,817	82,033	68,822	52,145	1,219,736
44															
45	Cumulative Plant Investment	10,587,391	10,675,645	10,675,645	10,675,645	10,675,645	10,561,081	10,561,081	8,300,137	7,118,659	7,073,323	7,154,972	4,856,192	4,185,472	4,185,472
46	Less: Accumulated Depreciation	8,880,970	9,093,699	9,218,174	9,342,649	9,467,124	9,476,352	9,596,884	7,439,508	6,347,157	6,383,637	6,547,319	4,317,361	3,698,786	3,698,786
47	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Net Plant Investment	1,706,421	1,581,946	1,457,471	1,332,996	1,208,521	1,084,729	964,197	860,629	771,502	689,685	607,652	538,830	486,685	486,685
49	Average Investment		1,644,184	1,519,709	1,395,234	1,270,759	1,146,625	1,024,463	912,413	816,066	730,594	648,669	573,241	512,758	
50	Return on Average Investment		8,596	7,945	7,294	6,643	5,994	5,356	4,750	4,248	3,803	3,376	2,984	2,669	63,658
51															
52	Return Requirements		10,513	9,717	8,921	8,124	7,331	6,551	5,826	5,210	4,665	4,141	3,660	3,274	77,933
53															
54	Program Total		$134,988	$134,192	$133,396	$132,599	$131,123	$127,083	$109,394	$94,337	$86,482	$86,174	$72,482	$55,419	$1,297,669

Notes:
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- Jul - Dec return on average investment is calculated using an annual rate of 6.247% based on May 2020 DEF Surveillance Report capital structure & costs rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 20120002-EG.
- Return Requirements are calculated using a combined statutory tax rate of 24.522%.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
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Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act January	Act February	Act March	Act April	Act May	Act June	Act July	Act August	Act September	Act October	Act November	Act December	Total
1	**Residential Energy Management - SmartGrid Software for ODS, LMS, APPDEV (D)**														
2	Expenditures Booked Directly to Plant		$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	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Base		11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	
7															
8	Depreciation Expense		189,575	189,575	189,575	189,575	189,575	189,575	189,575	189,575	189,575	189,575	189,575	189,575	2,274,900
9															
10	Cumulative Plant Investment	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260	11,374,260
11	Less: Accumulated Depreciation	8,855,012	9,044,587	9,234,162	9,423,737	9,613,312	9,802,887	9,992,462	10,182,037	10,371,612	10,561,187	10,750,762	10,940,337	11,129,912	11,129,912
12	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Net Plant Investment	2,519,247	2,329,672	2,140,097	1,950,522	1,760,947	1,571,372	1,381,797	1,192,222	1,002,647	813,072	623,497	433,922	244,347	244,347
14	Average Investment		2,424,460	2,234,885	2,045,310	1,855,735	1,666,160	1,476,585	1,287,010	1,097,435	907,860	718,285	528,710	339,135	
15	Return on Average Investment		12,674	11,684	10,692	9,701	8,711	7,719	6,699	5,712	4,726	3,739	2,752	1,765	86,574
16															
17	Return Requirements		15,501	14,290	13,077	11,865	10,654	9,441	8,217	7,006	5,797	4,586	3,375	2,165	105,974
18															
19	Program Total		$205,076	$203,865	$202,652	$201,440	$200,229	$199,016	$197,792	$196,581	$195,372	$194,161	$192,950	$191,740	$2,380,874
20	**Residential Energy Management - Load Management Switches (D)**														
21	Expenditures Booked Directly to Plant		$723,783	$557,714	$85,487	$137,758	($2,598)	$8,058	$388,176	$535,234	$574,731	$453,120	$557,666	$222,645	$4,241,773
22	Retirements		39,150	10,620	17,159	91,469	483	3,325	146,108	409,980	366,988	518,771	314,391	608,260	2,526,706
23	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
24	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Amortization Base		40,311,635	41,010,533	41,554,357	41,585,530	41,677,311	41,672,809	41,606,150	41,716,282	41,863,031	41,994,883	42,031,422	42,127,762	
26															
27	Amortization Expense		671,874	683,523	692,586	693,106	694,636	694,561	693,450	695,285	697,731	699,929	700,538	702,143	8,319,362
28															
29	Cumulative Plant Investment	40,331,210	41,015,843	41,562,937	41,631,264	41,677,553	41,674,471	41,679,204	41,921,272	42,046,526	42,254,269	42,188,618	42,431,892	42,046,277	42,046,277
30	Less: Accumulated Depreciation	19,402,290	20,035,014	20,707,917	21,383,344	21,984,980	22,679,133	23,370,369	23,917,710	24,203,015	24,533,758	24,714,916	25,101,063	25,194,946	25,194,946
31	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Net Plant Investment	20,928,920	20,980,829	20,855,020	20,247,921	19,692,572	18,995,338	18,308,835	18,003,561	17,843,510	17,720,510	17,473,702	17,330,829	16,851,331	16,851,331
33	Average Investment		20,954,875	20,917,925	20,551,470	19,970,247	19,343,955	18,652,087	18,156,198	17,923,536	17,782,010	17,597,106	17,402,266	17,091,080	
34	Return on Average Investment		109,546	109,352	107,437	104,398	101,125	97,508	94,510	93,299	92,563	91,600	90,586	88,966	1,180,890
35															
36	Return Requirements		133,979	133,741	131,399	127,682	123,679	119,256	115,920	114,434	113,531	112,350	111,107	109,120	1,446,198
37															
38	Program Total		$805,853	$817,264	$823,985	$820,788	$818,315	$813,817	$809,370	$809,719	$811,262	$812,279	$811,645	$811,263	$9,765,560
39	**Summary of Demand & Energy**														
40	Energy		$94	$678	$674	$671	$669	$666	$662	$658	$657	$653	$649	$646	$7,377
41	Demand		1,107,354	1,157,662	1,162,362	1,157,145	1,151,972	1,142,208	1,119,059	1,104,515	1,096,975	1,096,453	1,080,896	1,062,222	13,438,823
42	Total Return & Depreciation		$1,107,448	$1,158,340	$1,163,036	$1,157,816	$1,152,641	$1,142,874	$1,119,721	$1,105,173	$1,097,632	$1,097,106	$1,081,545	$1,062,868	$13,446,200

Notes:
- Jan - Jun return on average investment is calculated using an annual rate of 6.273% based on May 2019 DEF Surveillance Report capital structure & costs rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 20120002-EG.
- Jul - Dec return on average investment is calculated using an annual rate of 6.247% based on May 2020 DEF Surveillance Report capital structure & costs rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 20120002-EG.
- Return Requirements are calculated using a combined statutory tax rate of 24.522%.

Program Description and Progress

Program Title: Home Energy Check Program

Program Description: The Home Energy Check Program is a residential energy audit program that provides customers with an analysis of their energy consumption as well as educational information on how to reduce energy usage and save money. The audit provides Duke Energy Florida, LLC (DEF) an opportunity to promote and directly install cost-effective measures in customer homes and educate and encourage customers to implement energy-saving practices. The Home Energy Check Program is the foundation for other residential demand-side management programs and offers the following types of energy audits:

- Type 1: Free Walk-Through (computer assisted)
- Type 2: Customer Online (Internet Option)
- Type 3: Customer Phone Assisted
- Type 4: Home Energy Rating (BERS/HERS) Audit

The Home Energy Check Program provides residential customers with energy efficiency tips and examples of easily installed, energy-efficiency measures. The program promotes continued customer involvement by demonstrating sustainable and measurable reductions in energy usage through the implementation of low-cost, energy-efficiency measures and energy-saving recommendations. Participants in the program may receive a residential Energy Efficiency Kit that contains energy-saving measures that can be easily installed and utilized by the customer. Contents of this kit are evaluated periodically and may change over time.

Program Accomplishments - January 2020 - December 2020:
31,560 customers participated in the Home Energy Check Program.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $4,126,524.

Program Progress Summary:
1,008,379 participants have participated in the Home Energy Check Program since inception. DEF will continue to leverage this program to educate customers about cost-effective, energy-efficiency measures they can implement and incentives available for home-energy improvements for which they may be eligible.

Program Description and Progress

Program Title: Residential Incentive Program

Program Description: The Residential Incentive Program provides incentives to customers for energy-efficiency improvements for both existing and new homes. The Residential Incentive Program includes incentives for measures such as duct testing, duct repair, attic insulation, replacement of windows, high-efficiency heat pump replacing resistance heat, high-efficiency heat pump replacing a heat pump, and newly constructed Energy Star homes.

Program Accomplishments - January 2020 - December 2020:
19,200 measures were implemented through this program resulting in a savings of 6.2 Summer MW, 12 Winter MW and 8.8 GWh.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $6,742,030.

Program Progress Summary:
1,083,206 measures have been implemented through this program. This program will continue to be offered to residential customers to provide opportunities for improving the energy efficiency of existing and new homes.

Program Description and Progress

Program Title: Neighborhood Energy Saver Program

Program Description: DEF's Neighborhood Energy Saver program is designed to provide energy-saving education and assistance to low-income customers. This program targets neighborhoods that meet certain income-eligibility requirements. DEF typically installs energy-saving measures in approximately 4,500 homes and provides home energy reports to approximately 15,000 customers who have previously participated in the program. These home energy reports provide information about energy efficiency and continue the engagement with customers around low-cost, energy-saving measures that can deliver additional energy and bill savings.

Program Accomplishments - January 2020 - December 2020:
In-home installations were suspended in March 2020, due to concerns about customer safety due to COVID-19 and remained suspended through year-end. Energy efficiency measures were installed on 950 homes, and home energy reports were provided to 13,443 customers.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $1,146,564.

Program Progress Summary:
Since program inception, DEF has installed energy-efficiency measures on 43,724 homes and has provided home energy reports to 76,187 customers.

Program Description and Progress

Program Title: Low-Income Weatherization Assistance Program

Program Description: The Low-Income Weatherization Assistance Program (LIWAP) is designed to integrate DEF's DSM program measures with assistance provided by the Florida Department of Economic Opportunity (DEO) and local weatherization providers to deliver energy-efficiency measures to income-eligible families. Through this partnership, DEF assists local weatherization agencies by providing energy education materials and financial incentives to weatherize the homes of low-income families.

Program Accomplishments - January 2020 - December 2020:
515 weatherization measures were installed on 139 residential homes.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $193,529.

Program Progress Summary:
26,739 measures have been implemented through this program. DEF participates in local, state-wide and national agency meetings to promote the delivery of this program. Meetings with weatherization and other low-income agencies are conducted throughout DEF's territory to encourage customer participation in energy-efficiency programs. This program was recently modified to align the eligibility with that of agencies who provide weatherization services. This change is intended to expand the network of agencies with which DEF can partner.

Program Description and Progress

Program Title: Residential/Commercial Energy Management Program

Program Description: The Residential/Commercial Energy Management Program is a voluntary demand response program that provides monthly bill credits to customers who allow DEF to reduce peak demand by controlling service to selected electric equipment through various devices and communication options installed on the customer's premises. These interruptions are at DEF's option, during specified time periods, and generally coincide with hours of peak demand. Residential customers must have a minimum, average, monthly usage of 600 kWh to be eligible to participate in this program.

Program Accomplishments - January 2020 - December 2020:
2,735 residential customers were added to the program in 2020. The commercial program has been closed to new participants since July 2000.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for the residential/commercial energy management program were $44,169,027.

Program Progress Summary:
There were approximately 439,000 residential participants and 60 commercial participants at year-end 2020.

Program Description and Progress

Program Title: Business Energy Check Program

Program Description: The Business Energy Check Program is a commercial energy audit program that provides commercial customers with an analysis of their energy usage and information about energy-saving practices and cost-effective measures that they can implement at their facilities. The Business Energy Check Program serves as the foundation for the Better Business Program.

Program Accomplishments - January 2020 - December 2020:
429 commercial energy audits were completed in 2020.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $556,508.

Program Progress Summary:
43,856 non-residential customers have participated in the Business Energy Check Program since inception. This program continues to educate and inform commercial customers about cost-effective, energy-efficiency improvements.

Program Description and Progress

Program Title: Better Business Program

Program Description: This umbrella efficiency program provides incentives to existing commercial, industrial and governmental customers for heating, air conditioning, ceiling and roof insulation upgrades, duct leakage and repair, demand-control ventilation, cool-roof coating, high-efficiency, energy-recovery ventilation and HVAC-optimization-qualifying measures.

Program Accomplishments - January 2020 - December 2020:
Incentives were provided to customers for 951 commercial energy efficiency measures through this program in 2020.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $3,232,574.

Program Progress Summary:
Incentives have been provided to customers for 23,067 commercial energy-efficiency measures through this program since inception**.**

Program Description and Progress

Program Title: Florida Custom Incentive Program

Program Description: The Florida Custom Incentive Program is designed to encourage commercial and industrial customers to make capital investments for energy-efficiency measures which reduce peak demand and provide energy savings. This program provides incentives for individual, custom projects which are cost-effective but not otherwise addressed through DEF's prescriptive incentive programs. Examples of energy-efficient technologies that would be considered under this program include but are not limited to new construction measures and new thermal energy storage systems.

Program Accomplishments - January 2020 - December 2020:
Incentives were provided to 134 customers who participated in this program in 2020.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $778,371.

Program Progress Summary:
436 projects have received incentives through this program since inception. This program continues to target customer-specific, energy-efficiency measures not covered through DEF's prescriptive commercial programs.

Program Description and Progress

Program Title: Standby Generation

Program Description: The Standby Generation Program is a demand control program that allows DEF to reduce system demand by dispatching the customer's standby generator. This is a voluntary program available to commercial and industrial customers who have on-site generation capability.

Program Accomplishments - January 2020 - December 2020:
DEF added 5 accounts to this program in 2020.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $4,326,532.

Program Progress Summary:
There were 179 accounts at year-end 2020 providing 75 MW of load control.

Program Description and Progress

Program Title: Interruptible Service Program

Program Description: The Interruptible Service Program is a direct load control program that reduces DEF's system demand at times of capacity shortage during peak or emergency conditions.

Program Accomplishments - January 2020 - December 2020:
7 accounts were added to the program.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $40,931,031.

Program Progress Summary:
192 accounts currently participate in this program providing 534 winter MW and 502 summer MW of load control.

Program Description and Progress

Program Title: Curtailable Service Program

Program Description: The Curtailable Service Program is an indirect load control program that reduces DEF's system demand at times of capacity shortage during peak or emergency conditions.

Program Accomplishments - January 2020 - December 2020:
No accounts were added to this program.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $2,068,416.

Program Progress Summary:
There were 2 customers and 4 accounts participating in this program in 2020 providing 10.8 MW of load control.

Program Description and Progress

Program Title: Technology Development

Program Description: The Technology Development Program is designed to allow DEF to investigate technologies that support the development of new demand response (DR) and energy-efficiency (EE) programs. This program includes but is not limited to technological research, field demonstration projects, research on load behavior and DSM measures and other market-related research.

Program Accomplishments - January 2020 - December 2020:
Several research and development projects continued and/or launched in 2020.

- Continued a project to do field evaluation with Electric Power Research Institute (EPRI) and the Grid Modernization Lab Consortium (GMLC) of a utility-integrated DSM solution using open standards and open source platforms. A consortium of National Labs, the Grid Modernization Lab Consortium, has developed both the software and hardware, all based on open-source technologies, to leverage DSM of residential loads to provide grid resiliency using a Home Energy Management System (HEMS). In 2020, DEF will test the HEMS in 15 customer homes. This project will leverage the homes and equipment installations from our CTA-2045 Projects.
- Continued a project with the University of Central Florida (UCF) to document the value of long-duration customer-side energy storage systems. This project is using the technology at UCF's Microgrid Control lab to directly test a long-duration energy storage system. Use cases to be investigated include study of battery performance during charging and discharging, documenting the effects of cycling on battery performance (battery degradation, efficiency, etc.), optimal operation of a battery energy storage system in a distribution system with high penetration of solar energy, control of behind-the-meter distributed energy resources to provide services including, peak capacity management, DR (consuming or generating), frequency regulation, ramping capability and voltage management.
- Working on a pilot to develop software, firmware and applications for a Smart Home Gateway to evaluate the potential for a future home energy management program and its ability to enhance the Company's future energy efficiency and DR programs. The Smart Home Gateway currently includes processing and communications capabilities to perform on-site operations including receiving energy data from the customer's AMI meter, communications using four radios and on-site processing. This project will engage these capabilities to expand the functionality of the Smart Home Gateway to potentially engage customer awareness of how energy is being used in the home. Other capabilities will include enabling customer appliance control, allowing automatic control of devices according to the customer's preference, and enabling open-source, utility-demand response.

Program Description and Progress

- Launched a pilot to determine the viability of using precision temperature measurement and analysis to determine issues with customer HVAC systems, duct work, or building envelope that could resolve high bill complaints. Precision temperature measurements are made at several points within the home. Analysis of the temperature data and rate of change of the temperature will provide conclusions on what could be causing a customer's high energy usage. This information will be provided to the customer to resolve the high bill complaint. This could also simplify DEF auditors' attic inspections requirements since the attic duct leaks could be detected in the analysis of the temperature data.
- Continued a project with the University of South Florida to leverage customer-sited solar PV and energy storage at the USF 5th Avenue Garage Microgrid. The system provides load smoothing, islanding and DR. A publicly available dashboard that shows live data, project specific facts and the capability of downloading data for further study is available for the site at https://dashboards.epri.com/duke-usfsp-parking. Results of this research may be used for design of a potential cost-effective, DR program. USF continued research on microgrid operation.
- Continued the EPRI Solar DPV project for data collection to document customer solar resources with a focus on larger PV arrays with and without energy storage. This project also provides the data stream for the dashboard mentioned above.
- Continued participation in an EPRI project to study the potential of using customer demand response to compensate for variable loads and intermittent renewable generation resources.
- Continued the Energy Management Circuit Breaker (EMCB) Project. This project continued to explore the potential for developing a program for customer circuit breakers that includes communication, metering, and remote operation for potential applications including EE, DR and integration of distributed energy resources. The prototype EMCB hardware and software in the field pilot program have been replaced with commercial versions, and operational data is being collected from appliances in 9 customer homes. This data will be used to document the operation of these breakers and assess the cost-effectiveness for potential EE and DR programs.
- Continued a project with EPRI to assess the DR opportunities for new and existing variable capacity heat pump systems for potential future load-management programs. DEF used manufacturer cloud communications to control existing, variable-capacity heat pumps at volunteer participants' homes. DR events were executed, and data showed promising results. DEF continues to recruit additional participants for this pilot. This pilot will assess the viability of cloud communications to provide triggering and impacts of DR events on variable-capacity heat pumps. DEF continues to execute DR events and analyze the variable-capacity heat pumps performance. The pilot is also investigating the impacts of variable-capacity HVAC DR events on customer comfort.
- Continued a project to gather robust data about residential customers that drive electric vehicles (EV). The project will determine what type of hardware customers use to charge their vehicle,

Program Description and Progress

where they charge (at home, work or public charging station, in/out of DEF service territory, etc.) and how much power and energy are consumed by EV charging. In 2020, the project assessed the effectiveness of incentives to shift on-peak EV charging to off-peak times. The incentives for charging at off-peak were very effective at changing charging behavior. DEF is also investigating the capability of EV chargers to be a DR resource.

- Continued a project that will provide knowledge in methods to utilize customer Wi-Fi infrastructure to develop a dedicated, durable and secure utility communication channel to connected devices. The project will also provide knowledge on the effectiveness of Wi-Fi-signal-strength-improvement technology. This technology could lead to lower costs and improved cost-effectiveness for existing and future DR and EE programs.
- Partnered with EPRI and other research organizations to evaluate EE, energy storage, and alternative energy / innovative technologies.

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $496,504.

Program Progress Summary:
DEF continued to focus on researching and testing new technologies which have the potential to provide new programs and create new customer offerings.

Program Description and Progress

Program Title: Qualifying Facility (QF)
Program Description: The purpose of this program is to meet the objectives and obligations established by Section 366.051, Florida Statutes, and the Commission's rules contained within Chapter 25-17, Florida Administrative Code, regarding the purchase of as-available energy and firm energy and capacity from Qualifying Facilities (QFs), including those that utilize renewable sources as defined in Section 366.91, Florida Statutes, pursuant to an as-available tariff, standard offer contract or negotiated contracts.

Under the QFs program, DEF facilitates and administers the power purchases from (QFs) and state jurisdictional interconnections. This Program develops standard offer contracts, negotiates, enters into, amends and restructures non-firm energy, firm energy and capacity contracts entered into with qualifying cogeneration, small power producers and renewable facilities.

Program Accomplishments - January 2020 - December 2020:
Avoided cost and generator interconnection service activity with renewable and distributed resource (DR) developers continued in 2020. DEF provided QFs, renewable, or DR-related information to many interested parties who are exploring distributed generation options in Florida. Numerous calls and meetings were held with parties interested in the advancement of their DR project. Meetings were also held with current and existing QFs under contract to discuss restructuring and extending existing purchased power agreements. DEF continued evolving its analytics, forecasts and business processes that are required to support good faith QF-purchased power negotiations and interconnection service.

DEF successfully administered all existing QF-purchased power contracts that are in-service for contractual compliance. As of December 31, 2020, DEF had over 4,700 MW of solar projects in its various grid interconnection queues representing over 60 potential projects. The QF-purchased power contracts produced more than 2.4 Million MWh for DEF customers during 2020. Finally, after terminating a QF contract for default in the fall of 2018, DEF received a formal dispute notice dated March 28, 2019, under a demand for arbitration in accordance with the FPSC-approved QF contract. DEF has and continues to defend this arbitration, on behalf of its customers, under the American Arbitration Association's, (AAA) Large Complex Commercial Rules. The formal AAA hearing was held from December 7-11, 2020.

On March 3, 2021, the AAA panel issued an interim award finding that the termination of the QF contract by DEF was proper and dismissed with prejudice the claims of the QF counterparty. The panel further found that DEF is the prevailing party, entitled to attorneys' fees and expenses, which DEF has sought by filing a fee petition with the AAA panel. A final award addressing DEF's claims will be issued following the panel's ruling on DEF's fee and expense petition.

Program Description and Progress

Program Fiscal Expenditures - January 2020 - December 2020:
Expenses for this program were $3,259,637.

Program Progress Summary:

As of December 31, 2020, DEF administered approximately 411 MW of firm capacity contracts from in-service QFs, and 7 non-firm as-available energy QF contracts with QFs in-service. DEF is continuing to monitor 1 non-firm as-available energy QF contract for future service. Finally, as of December 31, 2020, DEF administered both pre-applications for state jurisdictional interconnection, and applications for both state and FERC generator interconnection applications. The year ended with over 4,700 MW of potential QFs generators in the various DEF interconnection queues.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Capital Structure and Cost Rates

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$ 4,874,577,393	41.0%	10.50%	4.31%	5.71%
LTD	4,845,025,196	40.8%	4.70%	1.92%	1.92%
STD	(59,426,995)	-0.5%	-0.36%	0.00%	0.00%
CD-Active	176,756,874	1.5%	2.38%	0.04%	0.04%
CD-Inactive	1,853,499	0.0%	0.00%	0.00%	0.00%
Deferred Tax	2,026,313,275	17.0%	0.00%	0.00%	0.00%
ITC	19,805,922	0.2%	7.71%	0.01%	0.01%
Total	$ 11,884,905,162	100.00%		6.27%	7.67%
			Total Debt	1.967%	1.97%
			Total Equity	4.307%	5.71%

May 2019 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Dockets 120001-EI, 120002-EI & 120007-EI.
Consistent with Paragraph 19 of the RRSSA
Used to Calculate January 2020 - June 2020

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$ 5,587,139,333	41.5%	10.50%	4.36%	5.77%
LTD	$ 5,219,534,862	38.8%	4.62%	1.79%	1.79%
STD	$ 228,721,050	1.7%	2.10%	0.04%	0.04%
CD-Active	$ 184,176,907	1.4%	2.43%	0.03%	0.03%
CD-Inactive	$ 1,820,718	0.0%	0.00%	0.00%	0.00%
Deferred Tax	$ 2,189,708,749	16.3%	0.00%	0.00%	0.00%
ITC	$ 58,310,573	0.4%	7.66%	0.03%	0.03%
Total	$ 13,469,412,193	100.00%		6.25%	7.66%
			Total Debt	1.8911%	1.89%
			Total Equity	4.3554%	5.77%

May 2020 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Dockets 120001-EI, 120002-EI & 120007-EI.
Used to Calculate July 2020 - December 2020

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 26
PARTY: LJC-1P
DESCRIPTION: Estimated/Actual True-Up, January – December 2021 and ECCR Factors for Billings in January – Decembe...

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Energy & Demand Allocation % by Rate Class
January 2022 - December 2022

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrsx(1))	(4) Delivery Efficiency Factor	(5) Sales at Source (Generation) (mWh) (2)/(4)	(6) Avg 12 CP at Source (MW) (3)/(4)	(7) Annual Average Demand (5)/(8760hrs)	(8) mWh Sales at Source Energy Allocator (%)	(9) 12 CP Demand Allocator (%)	(10) 12CP & 25% AD Demand Allocator (%)
Residential										
RS-1, RST-1, RSL-1, RSL-2, RSS-1										
Secondary	0.516	21,211,130	4,691.51	0.9361197	22,658,567	5,011.65	2,586.59	54.164%	64.006%	61.546%
General Service Non-Demand										
GS-1, GST-1										
Secondary	0.608	1,018,417	191.23	0.9361197	1,087,914	204.28	124.19	2.601%	2.609%	2.607%
Primary	0.608	18,825	3.53	0.9759311	19,289	3.62	2.20	0.046%	0.046%	0.046%
Transmission	0.608	2,666	0.50	0.9859311	2,704	0.51	0.31	0.006%	0.006%	0.006%
								2.653%	2.662%	2.660%
General Service										
GS-2 Secondary	1.000	204,533	23.35	0.9361197	218,490	24.94	24.94	0.522%	0.319%	0.369%
General Service Demand										
GSD-1, GSDT-1										
Secondary	0.742	11,642,447	1,791.32	0.9361197	12,436,921	1,913.56	1,419.74	29.730%	24.439%	25.762%
Primary	0.742	1,638,508	252.10	0.9759311	1,678,917	258.32	191.66	4.013%	3.299%	3.478%
Sec Del/Primary Mtr	0.742	24,351	3.75	0.9759311	24,952	3.84	2.85	0.060%	0.049%	0.052%
Transmission	0.742	401,077	61.71	0.9859311	406,800	62.59	46.44	0.972%	0.799%	0.843%
SS-1 Primary	0.958	48,108	5.73	0.9759311	49,294	5.87	5.63	0.118%	0.075%	0.086%
Transm Del/ Transm Mtr	0.958	3,723	0.44	0.9859311	3,776	0.45	0.43	0.009%	0.006%	0.007%
Transm Del/ Primary Mtr	0.958	1,546	0.18	0.9759311	1,585	0.19	0.18	0.004%	0.002%	0.003%
								34.906%	28.670%	30.229%
Curtailable										
CS-2, CST-2, CS-3, CST-3										
Secondary	1.028	0	0.00	0.0000000	0	0.00	0.00	0.000%	0.000%	0.000%
Primary	1.028	62,060	6.89	0.9759311	63,591	7.06	7.26	0.152%	0.090%	0.106%
SS-3 Primary	2.390	58,185	2.78	0.9759311	59,620	2.85	6.81	0.143%	0.036%	0.063%
								0.295%	0.127%	0.169%
Interruptible										
IS-2, IST-2										
Secondary	0.957	406,762	48.52	0.9361197	434,520	51.83	49.60	1.039%	0.662%	0.756%
Sec Del/Primary Mtr	0.957	5,152	0.61	0.9759311	5,279	0.63	0.60	0.013%	0.008%	0.009%
Primary Del / Primary Mtr	0.957	1,171,449	139.72	0.9759311	1,200,340	143.17	137.03	2.869%	1.828%	2.089%
Primary Del / Transm Mtr	0.957	226	0.03	0.9859311	229	0.03	0.03	0.001%	0.000%	0.000%
Transm Del/ Transm Mtr	0.957	599,084	71.46	0.9859311	607,632	72.47	69.36	1.453%	0.926%	1.057%
Transm Del/ Primary Mtr	0.957	429,008	51.17	0.9759311	439,588	52.43	50.18	1.051%	0.670%	0.765%
SS-2 Primary	1.147	13,316	1.32	0.9759311	13,644	1.36	1.56	0.033%	0.017%	0.021%
Transm Del/ Transm Mtr	1.147	1,250	0.12	0.9859311	1,268	0.13	0.14	0.003%	0.002%	0.002%
Transm Del/ Primary Mtr	1.147	44,422	4.42	0.9759311	45,518	4.53	5.20	0.109%	0.058%	0.071%
								6.569%	4.171%	4.770%
Lighting										
LS-1 (Secondary)	11.683	348,815	3.41	0.9361197	372,618	3.64	42.54	0.891%	0.046%	0.258%
		39,355,060	7,356		41,833,056	7,829.95	4,775.46	100.000%	100.000%	100.000%

Notes:

(1) Average 12CP load factor based on load research study filed July 31, 2021 (Rule 25-6-0437 (7))
(2) Projected kWh sales for the period January 2022 to December 2022
(3) Calculated: Column 2 / (8,760 hours x Column 1)
(4) Based on system average line loss analysis for 2020
(5) Column 2 / Column 4
(6) Column 3 / Column 4
(7) Column 5 / 8,760 hours
(8) Column 5/ Total Column 5
(9) Column 6/ Total Column 6
(10) Column 8 x .25 + Column 9 x .75

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Energy Conservation Cost Recovery Rate Factors by Rate Class
January 2022 - December 2022

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP & 25% AD Demand Allocator (%)	(3) Energy-Related Costs ($)	(4) Production Demand Costs ($)	(5) Total Energy Conservation Costs ($)	(6) Projected Effective Sales at Meter Level (mWh)	(7) Billing KW Load Factor (%)	(8) Projected Effective KW at Meter Level (kW)	(9) Energy Conservation Cost Recovery ($/kW-month)	(10) Energy Conservation Cost Recovery (cents/kWh)
Residential										
RS-1, RST-1, RSL-1, RSL-2, RSS-1										
Secondary	54.164%	61.546%	$10,089,522	$ 49,995,912	$ 60,085,434	21,211,130				0.283
General Service Non-Demand										
GS-1, GST-1										
Secondary						1,018,417				0.255
Primary						18,636				0.252
Transmission						2,613				0.250
TOTAL GS	2.653%	2.660%	$494,225	$ 2,160,444	$ 2,654,669	1,039,667				
General Service										
GS-2 Secondary	0.522%	0.369%	$97,290	$ 300,143	$ 397,433	204,533				0.194
General Service Demand										
GSD-1, GSDT-1, SS-1*										
Secondary						11,642,447			0.77	
Primary						1,695,388			0.76	
Transmission						396,704			0.75	
TOTAL GSD	34.906%	30.229%	$6,502,162	$ 24,555,977	$ 31,058,139	13,734,539	46.61%	40,367,597		
Curtailable										
CS-2, CST-2, CS-3, CST-3, SS-3*										
Secondary						-			0.35	
Primary						119,042			0.35	
Transmission						-			0.34	
TOTAL CS	0.295%	0.169%	$54,864	$ 136,937	$ 191,801	119,042	29.79%	547,431		
Interruptible										
IS-2, IST-2, SS-2*										
Secondary						406,762			0.64	
Primary						1,646,714			0.63	
Transmission						588,548			0.63	
TOTAL IS	6.569%	4.770%	$1,223,652	$ 3,875,139	$ 5,098,790	2,642,025	45.10%	8,024,557		
Lighting										
LS-1 Secondary	0.891%	0.258%	$165,921	$ 209,223	$ 375,144	348,815				0.108
	100.000%	100.000%	$ 18,627,636	$ 81,233,774	$ 99,861,410	39,299,750				0.254

Notes:

(1) From Schedule C-1 1P, Column 8
(2) From Schedule C-1 1P, Column 10
(3) Column 1 x Total Energy Dollars, C-2 Page 1, line 20
(4) Column 2 x Total Demand Dollars, C-2 Page 1, line 21
(5) Column 3 + Column 4
(6) kWh sales at effective secondary voltage
(7) Class Billing kW Load Factor
(8) Column 6 x 1000 / 8,760 / Column 7 x 12
(9) Column 5 / Column 8 (x voltage factor if applicable)
(10) Column 5 / Column 6 / 10

Calculation of Standby Service kW Charges			
	ECCR Cost	Effective kW	$/kW
Total GSD, CS, IS	$36,348,730	48,939,585	0.74
SS-1, 2, 3 - $/kW-mo	Secondary	Primary	Transmission
Monthly - $0.74/kW * 10%	0.074	0.073	0.073
Daily - $0.74/kW / 21	0.035	0.035	0.034

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2022 - December 2022

FPSC Docket No. 20210002-EG
Duke Energy Florida, LLC
Witness: Lori J. Cross
Exhibit No.___(LJC-1P)
Schedule C-2

Line No.	Program Demand (D) or Energy (E)	12 Month Total
1	Home Energy Check (E)	$4,973,759
2	Residential Incentive Program (E)	4,990,692
3	Business Energy Check (E)	750,875
4	Better Business (E)	2,200,326
5	Technology Development (E)	800,000
6	Florida Custom Incentive (Innovation Incentive) (E)	680,637
7	Interruptible Service (D)	35,884,899
8	Curtailable Service (D)	3,108,417
9	Energy Management (Residential & Commercial) (D)	39,302,060
10	Low Income Weatherization Assistance Program (E)	507,281
11	Standby Generation (D)	4,601,276
12	Qualifying Facility (E)	1,624,500
13	Neighborhood Energy Saver (E)	6,274,910
14	Conservation Program Admin (E)	2,085,447
15	Conservation Program Admin (D)	830,553
16	Total ECCR Program Costs	$108,615,631

17			2021	
18		12 Months	End of Period Net True-Up	
19	Demand & Energy Summary	Total	(Over)/Under Recovery	Total Costs
20	Energy	$24,888,427	($6,260,791)	$18,627,636
21	Demand	83,727,204	(2,493,430)	81,233,774
22	Total Demand & Energy Costs	$108,615,631	($8,754,221)	$99,861,410

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2022 - December 2022

Line No.	Program Demand (D) or Energy (E)	Est Jan-22	Est Feb-22	Est Mar-22	Est Apr-22	Est May-22	Est Jun-22	Est Jul-22	Est Aug-22	Est Sep-22	Est Oct-22	Est Nov-22	Est Dec-22	Total
1	Home Energy Check (E)	$386,351	$385,102	$454,846	$406,691	$395,533	$454,110	$406,153	$396,246	$454,085	$393,773	$391,957	$448,912	$4,973,759
2	Residential Incentive Program (E)	400,895	400,558	405,646	424,444	439,115	439,414	443,164	439,115	421,477	417,497	413,097	346,269	4,990,692
3	Business Energy Check (E)	54,670	54,670	70,827	55,879	55,399	70,059	81,487	55,399	70,539	55,399	69,899	56,647	750,875
4	Better Business (E)	185,018	180,007	181,998	182,057	186,930	181,937	184,814	181,930	186,949	181,937	181,934	184,815	2,200,326
5	Technology Development (E)	66,543	35,043	35,098	36,598	43,098	43,098	43,926	43,098	58,098	132,098	132,098	131,206	800,000
6	Florida Custom Incentive Program (E)	56,454	56,450	56,715	56,735	56,693	56,695	57,059	56,693	56,699	56,695	56,693	57,057	680,637
7	Interruptible Service (D)	2,978,554	2,946,300	2,957,409	2,998,015	2,973,670	3,054,700	3,057,480	2,968,970	3,010,204	2,981,505	2,987,737	2,970,356	35,884,899
8	Curtailable Service (D)	236,379	236,379	236,489	236,489	259,026	259,026	259,190	259,026	281,562	281,562	281,562	281,727	3,108,417
9	Energy Management (Residential & Commercial) (D)	3,143,048	3,305,339	3,385,418	3,009,261	2,897,913	3,224,911	3,339,444	3,399,516	3,381,487	3,110,859	3,777,647	3,327,218	39,302,060
10	Low Income Weatherization Assistance Program (E)	37,909	40,978	44,299	42,764	42,764	42,764	43,141	44,299	45,833	44,299	42,764	35,469	507,281
11	Standby Generation (D)	361,093	361,093	374,803	375,529	375,529	389,061	381,834	381,135	399,291	395,691	395,691	410,526	4,601,276
12	Qualifying Facility (E)	186,135	186,185	153,474	103,524	143,474	103,524	146,870	103,524	143,474	103,624	143,474	107,220	1,624,500
13	Neighborhood Energy Saver (E)	443,476	502,651	566,341	535,789	528,954	533,504	549,066	562,601	588,062	558,777	527,923	377,764	6,274,910
14	Conservation Program Admin (E)	156,575	156,575	202,172	159,262	159,262	202,172	163,277	159,262	202,172	159,262	159,262	206,194	2,085,447
15	Conservation Program Admin (D)	62,358	62,358	80,517	63,428	63,428	80,517	65,027	63,428	80,517	63,428	63,428	82,119	830,553
16	Total ECCR Program Costs	$8,755,457	$8,909,687	$9,206,052	$8,686,465	$8,620,787	$9,135,493	$9,221,932	$9,114,239	$9,380,450	$8,936,405	$9,625,165	$9,023,498	$108,615,631
17	Demand & Energy Summary													
18	Energy	$1,974,025	$1,998,219	$2,171,415	$2,003,743	$2,051,222	$2,127,278	$2,118,957	$2,042,165	$2,227,389	$2,103,361	$2,119,101	$1,951,553	$24,888,427
19	Demand	6,781,432	6,911,469	7,034,637	6,682,722	6,569,566	7,008,215	7,102,975	7,072,074	7,153,062	6,833,044	7,506,064	7,071,945	83,727,204
20	Total Demand & Energy Costs	$8,755,457	$8,909,687	$9,206,052	$8,686,465	$8,620,787	$9,135,493	$9,221,932	$9,114,239	$9,380,450	$8,936,405	$9,625,165	$9,023,498	$108,615,631

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Estimated Conservation Program Costs
January 2022 - December 2022

Line No.	Program Demand (D) or Energy (E)	Depreciation, Amortization & Return	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues (Credits)	Total
1	Home Energy Check (E)	0	2,756,857	38,044	592,606	360,000	1,028,860	116,488	80,904	0	4,973,759
2	Residential Incentive Program (E)	0	1,289,289	13,741	162,596	162,000	3,294,854	44,992	23,221	0	4,990,692
3	Business Energy Check (E)	0	378,037	33,220	217,500	55,200	58,000	4,200	4,718	0	750,875
4	Better Business (E)	0	997,989	22,081	326,200	80,400	733,200	10,080	30,375	0	$2,200,326
5	Technology Development (E)	0	287,696	24,000	462,712	0	0	10,592	15,000	0	800,000
6	Florida Custom Incentive Program (E)	0	125,824	4,700	265,200	60,000	216,800	3,990	4,124	0	680,637
7	Interruptible Service (D)	360,995	240,820	108,750	0	0	35,158,770	9,888	5,676	0	35,884,899
8	Curtailable Service (D)	0	57,123	0	0	0	3,051,294	0	0	0	3,108,417
9	Energy Management (Residential & Commercial) (D)	8,951,541	1,883,587	18,602	1,472,426	312,000	26,590,548	46,405	26,950	0	39,302,060
10	Low Income Weatherization Assistance Program (E)	0	130,862	0	0	32,500	337,289	1,020	5,610	0	507,281
11	Standby Generation (D)	0	242,632	266,099	0	0	4,074,404	9,718	8,422	0	4,601,276
12	Qualifying Facility (E)	0	1,110,000	1,000	500,000	0	0	3,500	10,000	0	1,624,500
13	Neighborhood Energy Saver (E)	0	140,344	0	803,840	75,772	5,234,250	499	20,206	0	6,274,910
14	Conservation Program Admin (E)	0	1,394,589	7,152	529,229	0	0	715	153,762	0	2,085,447
15	Conservation Program Admin (D)	0	555,411	2,848	210,771	0	0	285	61,238	0	830,553
16	Total ECCR Program Costs	$9,312,536	$11,591,058	$540,238	$5,543,080	$1,137,872	$79,778,269	$262,372	$450,206	$0	$108,615,631
17	Demand & Energy Summary										
18	Energy	$0	$8,611,486	$143,938	$3,859,883	$825,872	$10,903,252	$196,075	$347,920	$0	$24,888,427
19	Demand	9,312,536	2,979,572	396,300	1,683,197	312,000	68,875,017	66,297	102,286	0	83,727,204
20	Total Demand & Energy Costs	$9,312,536	$11,591,058	$540,238	$5,543,080	$1,137,872	$79,778,269	$262,372	$450,206	$0	$108,615,631

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Schedule of Capital Investment, Depreciation & Return
January 2022 - December 2022

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Est Jan-22	Est Feb-22	Est Mar-22	Est Apr-22	Est May-22	Est Jun-22	Est Jul-22	Est Aug-22	Est Sep-22	Est Oct-22	Est Nov-22	Est Dec-22	Total
1	**Interruptible Service (D)**														
2	Investments		$38,700	$115,800	$111,800	$115,800	$107,800	$147,750	$111,800	$99,800	$115,800	$107,800	$111,800	$107,800	$1,292,450
3	Retirements		0	0	11,969	0	0	0	0	0	0	0	0	0	11,969
4	Depreciation Base		792,917	831,617	941,432	1,047,247	1,163,047	1,270,847	1,418,597	1,530,397	1,630,197	1,745,997	1,853,797	1,965,597	
5															
6	Depreciation Expense		13,216	13,861	15,691	17,454	19,385	21,181	23,644	25,507	27,170	29,101	30,897	32,761	269,868
7															
8	Cumulative Investment	792,917	831,617	947,417	1,047,247	1,163,047	1,270,847	1,418,597	1,530,397	1,630,197	1,745,997	1,853,797	1,965,597	2,073,397	2,073,397
9	Less: Accumulated Depreciation	98,119	111,335	125,196	128,918	146,372	165,757	186,938	210,582	236,089	263,259	292,360	323,257	356,018	356,018
10	Net Investment	694,798	720,282	822,221	918,330	1,016,676	1,105,091	1,231,660	1,319,816	1,394,109	1,482,739	1,561,438	1,642,341	1,717,380	1,717,380
11	Average Investment		707,540	771,251	870,275	967,503	1,060,883	1,168,375	1,275,738	1,356,962	1,438,424	1,522,088	1,601,889	1,679,860	
12	Return on Average Investment		3,591	3,914	4,417	4,911	5,384	5,930	6,475	6,888	7,301	7,726	8,131	8,526	73,194
13															
14	Return Requirements		4,471	4,873	5,499	6,114	6,703	7,383	8,061	8,576	9,090	9,619	10,123	10,615	91,127
15															
16	Program Total		$17,687	$18,734	$21,190	$23,568	$26,088	$28,564	$31,705	$34,083	$36,260	$38,720	$41,020	$43,376	$360,995

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Est Jan-22	Est Feb-22	Est Mar-22	Est Apr-22	Est May-22	Est Jun-22	Est Jul-22	Est Aug-22	Est Sep-22	Est Oct-22	Est Nov-22	Est Dec-22	Total
17	**Residential Energy Management - Load Management Switches (9080120) (D)**														
18	Expenditures Booked Directly to Plant		$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$6,000,000
19	Retirements		582,155	364,586	531,287	870,347	298,506	634,481	424,784	967,595	225,056	586,697	564,912	552,360	6,602,767
20	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
22	Amortization Base		40,623,088	40,649,718	40,701,781	40,500,964	40,416,538	40,450,044	40,420,411	40,224,222	40,127,896	40,222,019	40,146,214	40,087,578	
23															
24	Amortization Expense		677,065	677,509	678,377	675,030	673,622	674,181	673,687	670,417	668,812	670,380	669,117	668,140	8,076,337
25															
26	Cumulative Plant Investment	40,914,165	40,832,010	40,967,425	40,936,138	40,565,791	40,767,285	40,632,804	40,708,019	40,240,424	40,515,368	40,428,670	40,363,758	40,311,398	40,311,398
27	Less: Accumulated Depreciation	28,323,146	28,418,056	28,730,980	28,878,069	28,682,752	29,057,868	29,097,568	29,346,471	29,049,293	29,493,048	29,576,731	29,680,936	29,796,716	29,796,716
28	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Net Plant Investment	12,591,019	12,413,954	12,236,445	12,058,068	11,883,038	11,709,416	11,535,235	11,361,548	11,191,131	11,022,319	10,851,939	10,682,822	10,514,682	10,514,682
30	Average Investment		12,502,487	12,325,200	12,147,257	11,970,553	11,796,227	11,622,326	11,448,392	11,276,340	11,106,725	10,937,129	10,767,381	10,598,752	
31	Return on Average Investment		63,458	62,557	61,655	60,757	59,873	58,991	58,108	57,234	56,373	55,513	54,651	53,795	702,965
32															
33	Return Requirements		79,006	77,885	76,762	75,644	74,543	73,445	72,345	71,257	70,185	69,115	68,041	66,976	875,204
34															
35	Program Total		$756,071	$755,394	$755,139	$750,674	$748,165	$747,626	$746,032	$741,674	$738,997	$739,495	$737,158	$735,116	$8,951,541
36	**Demand & Energy Summary**														
37	Energy		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
38	Demand		773,758	774,128	776,329	774,242	774,253	776,190	777,737	775,757	775,257	778,215	778,178	778,492	$9,312,536
39	Total Depreciation & Return		$773,758	$774,128	$776,329	$774,242	$774,253	$776,190	$777,737	$775,757	$775,257	$778,215	$778,178	$778,492	$9,312,536

Notes:
Based on ROE of 9.85%, weighted cost of equity component of capital structure and statutory income tax rate of 25.345% (inc tax multiplier = 1.3395). Using the WACC methodology prescribed in Order No. PSC-2020-0165-PAA-EU Docket No. 20200118-EU.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Program Costs
January - June 2021 Actuals
July - December 2021 Estimates

FPSC Docket No. 20210002-EG
Duke Energy Florida, LLC
Witness: Lori J. Cross
Exhibit No.___(LJC-1P)
Schedule C-3

Line No.	Program Demand (D) or Energy (E)	Depreciation Amortization & Return	Operating & Maintenance Costs: Payroll & Benefits	Vehicles	Outside Services	Materials & Supplies	Advertising	Incentives	Other	Program Revenues (Credits)	Total
1	Home Energy Check (E)										
2	A. Actual	$0	$1,488,499	$32,432	$157,647	$25,182	$9,108	$170,597	$5,177	$0	$1,888,642
3	B. Estimated	0	1,512,000	45,000	280,000	6,000	151,000	456,827	6,000	0	2,456,827
4											
5	C. Total	$0	$3,000,499	$77,432	$437,647	$31,182	$160,108	$627,423	$11,177	$0	$4,345,468
6											
7	Residential Incentive Program (E)										
8	A. Actual	$0	$635,277	$13,870	$176,785	$1,799	$44,575	$1,490,528	$23,285		$2,386,119
9	B. Estimated	0	660,000	14,100	160,358	3,000	111,000	1,490,467	(5,825)	0	2,433,100
10											
11	C. Total	$0	$1,295,277	$27,970	$337,143	$4,799	$155,575	$2,980,995	$17,460	$0	$4,819,219
12											
13	Business Energy Check (E)										
14	A. Actual	$0	$195,339	$925	$50,899	$494	$9,781	$0	$1,951	$0	$259,388
15	B. Estimated	0	192,000	1,800	78,000	12,000	12,000	17,000	2,700	0	315,500
16											
17	C. Total	$0	$387,339	$2,725	$128,899	$12,494	$21,781	$17,000	$4,651	$0	$574,888
18											
19	Better Business (E)										
20	A. Actual	$0	$500,458	$288	$59,846	$1,045	$28,396	$727,464	$9,840	$0	$1,327,337
21	B. Estimated	0	501,000	9,000	120,000	9,000	30,000	250,000	9,000	0	928,000
22											
23	C. Total	$0	$1,001,458	$9,288	$179,846	$10,045	$58,396	$977,464	$18,840	$0	$2,255,337
24											
25	Technology Development (E)										
26	A. Actual	$0	$88,025	$3,008	$53,142	($9,693)	$0	$0	$1,737	$0	$136,219
27	B. Estimated	0	152,802	2,671	273,990	9,000	0	0	1,450	0	439,913
28											
29	C. Total	$0	$240,827	$5,679	$327,132	($693)	$0	$0	$3,187	$0	$576,132
30											
31	Florida Custom Incentive Program (E)										
32	A. Actual	$0	$65,935	$6	$54,303	$47	$20,903	$88,347	$4,768	$0	$234,310
33	B. Estimated	0	64,000	900	136,000	900	18,500	94,000	6,000	0	320,300
34											
35	C. Total	$0	$129,935	$906	$190,303	$947	$39,403	$182,347	$10,768	$0	$554,610
36											
37	Interruptible Service (D)										
38	A. Actual	$22,136	$122,888	$3,425	$1,022	$8,547	$0	$21,735,699	$9,023	$0	$21,902,740
39	B. Estimated	62,834	129,548	4,781	3,066	4,763	0	25,837,300	9,725	0	26,052,016
40											
41	C. Total	$84,970	$252,436	$8,206	$4,088	$13,310	$0	$47,572,999	$18,748	$0	$47,954,756

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Program Costs
January - June 2021 Actuals
July - December 2021 Estimates

Line No.	Program Demand (D) or Energy (E)	Depreciation Amortization & Return	Operating & Maintenance Costs: Payroll & Benefits	Vehicles	Outside Services	Materials & Supplies	Advertising	Incentives	Other	Program Revenues (Credits)	Total
1	Curtailable Service (D)										
2	A. Actual	$0	$24,639	$0	$0	$0	$0	$1,020,927	$7,592	$0	$1,053,158
3	B. Estimated	0	25,412	0	0	0	0	1,243,428	6,710	0	1,275,550
4											
5	C. Total	$0	$50,051	$0	$0	$0	$0	$2,264,355	$14,302	$0	$2,328,708
6											
7	Neighborhood Energy Saver (E)										
8	A. Actual	$0	$79,802	$0	$2,397	$44	$6	$8,817	$3,157	$0	$94,222
9	B. Estimated	0	79,800	500	418,000	300	34,949	1,921,403	13,462	0	2,468,414
10											
11	C. Total	$0	$159,602	$500	$420,397	$344	$34,955	$1,930,220	$16,619	$0	$2,562,636
12											
13	Energy Management (Residential & Commercial) (D)										
14	A. Actual	$4,829,785	$1,010,665	$21,353	$837,434	$188,055	$16,773	$12,897,268	$13,132	$0	$19,814,466
15	B. Estimated	4,629,465	1,020,000	25,854	806,166	42,500	50,000	13,256,019	30,000	0	19,860,004
16											
17	C. Total	$9,459,250	$2,030,665	$47,207	$1,643,600	$230,555	$66,773	$26,153,288	$43,132	$0	$39,674,470
18											
19	Low Income Weatherization Assistance Program (E)										
20	A. Actual	$0	$36,009	$0	$0	$0	$0	$36,973	$1,203	$0	$74,185
21	B. Estimated	0	92,943	0	0	300	10,175	102,543	2,748	0	208,709
22											
23	C. Total	$0	$128,952	$0	$0	$300	$10,175	$139,516	$3,951	$0	$282,894
24											
25	Standby Generation (D)										
26	A. Actual	$0	$134,576	$5,049	$0	$13,928	$0	$1,731,826	$7,332	$0	$1,892,711
27	B. Estimated	0	135,084	6,169	0	15,891	0	1,835,914	7,313	0	2,000,371
28											
29	C. Total	$0	$269,660	$11,218	$0	$29,819	$0	$3,567,740	$14,645	$0	$3,893,082
30											
31	Qualifying Facility (E)										
32	A. Actual	$0	$545,783	$0	($115,261)	$65	$0	$0	$1,830	$0	$432,417
33	B. Estimated	0	525,000	500	170,000	450	0	0	3,800	0	699,750
34											
35	C. Total	$0	$1,070,783	$500	$54,739	$515	$0	$0	$5,630	$0	$1,132,167
36											
37	Conservation Program Admin (E)										
38	A. Actual	($7,377)	$991,827	$3	$273,439	$27,386	$10,045	$0	$88,871	$0	$1,384,193
39	B. Estimated	0	960,000	300	241,748	5,000	0	0	112,666	0	1,319,714
40											
41	C. Total	($7,377)	$1,951,827	$303	$515,187	$32,386	$10,045	$0	$201,537	$0	$2,703,907
42	**ECCR Program Costs**	**$9,536,843**	**$11,969,311**	**$191,934**	**$4,238,980**	**$366,005**	**$557,209**	**$86,413,347**	**$384,646**	**$0**	$113,658,274

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Schedule of Capital Investment, Depreciation & Return
January - June 2021 Actuals
July - December 2021 Estimates

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
1	**Conservation Program Admin (E)**														
2	Investments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	Retirements		0	0	0	0	0	29,481	0	0	0	0	0	0	29,481
4	Depreciation Base		29,481	29,481	29,481	29,481	29,481	0	0	0	0	0	0	0	
5															
6	Depreciation Expense (Note 1)		491	491	491	491	491	(7,856)	0	0	0	0	0	0	(5,401)
7															
8	Cumulative Investment	29,481	29,481	29,481	29,481	29,481	29,481	0	0	0	0	0	0	0	0
9	Less: Accumulated Depreciation	5,401	5,892	6,383	6,874	7,365	7,856	0	0	0	0	0	0	0	0
10	Net Investment	24,080	23,589	23,098	22,607	22,116	21,625	0	0	0	0	0	0	0	0
11	Average Investment		23,835	23,344	22,853	22,362	21,871	0	0	0	0	0	0	0	
12	Return on Average Investment		125	123	120	117	115	0	0	0	0	0	0	0	600
13															
14	Return Requirements (Note 1)		155	152	148	145	142	(2,718)	0	0	0	0	0	0	(1,976)
15															
16	Program Total		$646	$643	$639	$636	$633	($10,574)	$0	$0	$0	$0	$0	$0	($7,377)

NOTE 1: All Expenses for this Program should be reversed, including the 2020 Revenue Requirement of $7,377 (2020 Depreciation Expense of $5,401 and 2020 Return Requirements of $1,976) - this is not a DEF ECCR Program.

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
17	**Interruptible Service (D)**														
18	Investments		$0	$0	$49,859	$0	$0	$27,666	$95,575	$95,575	$95,575	$95,575	$95,575	$95,575	$650,975
19	Retirements		44,502	0	0	0	48	0	0	0	0	0	0	0	44,550
20	Depreciation Base		164,241	141,990	141,990	191,849	191,825	191,801	219,467	315,042	410,617	506,192	601,767	697,342	
21															
22	Depreciation Expense		2,737	2,367	2,367	3,198	3,197	3,197	3,658	5,251	6,844	8,437	10,030	11,623	62,906
23															
24	Cumulative Investment	186,492	141,990	141,990	191,849	191,849	191,801	219,467	315,042	410,617	506,192	601,767	697,342	792,917	792,917
25	Less: Accumulated Depreciation	79,763	37,998	40,365	42,732	45,930	49,079	52,276	55,934	61,185	68,029	76,466	86,496	98,119	98,119
26	Net Investment	106,729	103,992	101,625	149,117	145,919	142,722	167,191	259,108	349,432	438,163	525,301	610,846	694,798	694,798
27	Average Investment		105,360	102,808	125,371	147,518	144,320	154,956	213,149	304,270	393,797	481,732	568,073	652,822	
28	Return on Average Investment		554	541	659	776	759	815	1,121	1,600	2,071	2,533	2,987	3,433	17,849
29															
30	Return Requirements		685	669	815	959	938	1,007	1,386	1,978	2,560	3,131	3,692	4,244	22,064
31															
32	Program Total		$3,422	$3,036	$3,182	$4,157	$4,135	$4,204	$5,044	$7,229	$9,404	$11,568	$13,722	$15,867	$84,970

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
33	**Residential Energy Management - Summary (Itemized below) (D)**														
34	Expenditures Booked Directly to Plant		$10,608	$72,050	$400,008	$271,184	$137,809	$95,254	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,986,912
35	Retirements		$14,020,249	$1,527,278	$173,186	$115,510	$716,048	$520,148	$546,159	$478,289	$494,594	$400,226	$780,483	$906,585	20,678,756
36	Investments Booked to CWIP		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
37	Closings to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
38	Depreciation Base		$43,661,112	$42,119,315	$42,141,771	$42,326,721	$42,165,611	$41,684,821	$41,247,422	$41,235,198	$41,248,757	$41,301,346	$41,210,991	$40,632,541	
39															
40	Depreciation Expense		$720,076	$701,085	$700,297	$703,223	$700,538	$692,529	$685,239	$685,035	$685,261	$686,138	$684,632	$677,223	8,321,276
41															
42	Cumulative Plant Investment	57,606,008	$43,596,368	$42,141,140	$42,367,962	$42,523,636	$41,945,396	$41,520,502	$41,474,343	$41,496,054	$41,501,460	$41,601,233	$41,320,750	$40,914,165	40,914,165
43	Less: Accumulated Depreciation	40,023,644	$26,965,227	$26,139,035	$26,666,145	$27,253,858	$27,238,348	$27,410,729	$27,549,809	$27,756,555	$27,947,222	$28,233,134	$28,137,282	$28,323,146	28,323,146
44	Cumulative CWIP Investment	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
45	Net Plant Investment	17,582,364	16,631,141	16,002,106	15,701,816	15,269,777	14,707,048	14,109,773	13,924,534	13,739,499	13,554,238	13,368,100	13,183,468	12,591,019	12,591,019
46	Average Investment		17,106,752	16,316,623	15,851,961	15,485,797	14,988,412	14,408,410	14,017,153	13,832,016	13,646,868	13,461,169	13,275,784	12,679,631	
47	Return on Average Investment		89,953	85,798	83,354	81,430	78,814	75,764	73,706	72,733	71,759	70,782	69,808	66,673	920,574
48															
49	Return Requirements		89,953	85,798	83,354	81,430	78,814	75,764	73,706	72,733	71,759	70,782	69,808	66,673	920,574
50															
51	Program Total		$831,272	$807,145	$803,335	$803,883	$797,965	$786,185	$776,351	$774,945	$773,966	$773,636	$770,926	$759,641	$9,459,250

Note:
WACC based on ROE of 10.5%, weighted cost of equity component of capital structure and statutory income tax rate of 24.522% (inc tax multiplier = 1.32489). Using the WACC methodology prescribed in Order No. PSC-2020-0165-PAA-EU Docket No. 20200118-EU.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Schedule of Capital Investment, Depreciation & Return
January - June 2021 Actuals
July - December 2021 Estimates

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
1	**Residential Energy Management - SmartGrid Hardware for ODS, LMS, APPDEV & TELECOM (D)**														
2	Expenditures Booked Directly to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	Retirements		2,580,680	1,411,566	(244,581)	(33,029)	0	1,002	0	0	0	0	0	469,833	4,185,472
4	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Base		1,604,792	193,226	437,806	470,835	470,835	469,833	469,833	469,833	469,833	469,833	469,833	0	
7															
8	Depreciation Expense		19,124	2,303	5,217	5,611	5,611	5,599	5,599	5,599	5,599	5,599	5,599	0	71,460
9															
10	Cumulative Plant Investment	4,185,472	1,604,792	193,226	437,806	470,835	470,835	469,833	469,833	469,833	469,833	469,833	469,833	0	0
11	Less: Accumulated Depreciation	3,698,786	1,137,230	(272,033)	(22,235)	16,405	22,016	26,613	32,212	37,811	43,410	49,009	54,608	0	0
12	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Net Plant Investment	486,685	467,561	465,258	460,041	454,430	448,819	443,220	437,621	432,022	426,423	420,824	415,225	0	0
14	Average Investment		477,123	466,410	462,650	457,236	451,625	446,020	440,421	434,822	429,223	423,624	418,025	0	
15	Return on Average Investment		2,509	2,453	2,432	2,405	2,375	2,346	2,315	2,286	2,257	2,227	2,198	0	25,803
16															
17	Return Requirements		3,102	3,032	3,006	2,973	2,936	2,900	2,862	2,826	2,790	2,753	2,717	0	31,897
18															
19	Program Total		$22,226	$5,335	$8,223	$8,584	$8,547	$8,499	$8,461	$8,425	$8,389	$8,352	$8,316	$0	$103,357

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
20	**Residential Energy Management - SmartGrid Software for ODS, LMS, APPDEV (D)**														
21	Expenditures Booked Directly to Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	Retirements		11,288,866	15,263	70,131	0	0	0	0	0	0	0	0	0	11,374,260
23	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
24	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Depreciation Base		85,394	70,131	0	0	0	0	0	0	0	0	0	0	
26															
27	Depreciation Expense		1,423	1,169	0	0	0	0	0	0	0	0	0	0	2,592
28															
29	Cumulative Plant Investment	11,374,260	85,394	70,131	0	0	0	0	0	0	0	0	0	0	0
30	Less: Accumulated Depreciation	11,129,912	84,225	70,131	0	0	0	0	0	0	0	0	0	0	0
31	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Net Plant Investment	244,347	1,169	0	0	0	0	0	0	0	0	0	0	0	0
33	Average Investment		122,758	585	0	0	0	0	0	0	0	0	0	0	
34	Return on Average Investment		645	3	0	0	0	0	0	0	0	0	0	0	648
35															
36	Return Requirements		797	4	0	0	0	0	0	0	0	0	0	0	801
37															
38	Program Total		$2,220	$1,173	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,393

Line No.	Program Demand (D) or Energy (E)	Beginning Balance	Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
39	**Residential Energy Management - Load Management Switches (D)**														
40	Expenditures Booked Directly to Plant		$10,608	$72,050	$400,008	$271,184	$137,809	$95,254	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$3,986,912
41	Retirements		150,703	100,449	347,636	148,538	716,048	519,146	546,159	478,289	494,594	400,226	780,483	436,751	5,119,024
42	Investments Booked to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
43	Closings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Amortization Base		41,970,926	41,855,958	41,703,965	41,855,886	41,694,776	41,214,988	40,777,589	40,765,365	40,778,924	40,831,513	40,741,158	40,632,541	
45															
46	Amortization Expense		699,529	697,613	695,080	697,612	694,927	686,930	679,640	679,436	679,662	680,539	679,033	677,223	8,247,224
47															
48	Cumulative Plant Investment	42,046,277	41,906,182	41,877,783	41,930,155	42,052,801	41,474,561	41,050,669	41,004,510	41,026,221	41,031,627	41,131,400	40,850,917	40,914,165	40,914,165
49	Less: Accumulated Depreciation	25,194,946	25,743,772	26,340,936	26,688,380	27,237,454	27,216,333	27,384,117	27,517,597	27,718,744	27,903,812	28,184,125	28,082,674	28,323,146	28,323,146
50	Cumulative CWIP Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Net Plant Investment	16,851,331	16,162,410	15,536,847	15,241,775	14,815,347	14,258,228	13,666,552	13,486,912	13,307,476	13,127,814	12,947,275	12,768,242	12,591,019	12,591,019
52	Average Investment		16,506,871	15,849,629	15,389,311	15,028,561	14,536,787	13,962,390	13,576,732	13,397,194	13,217,645	13,037,545	12,857,759	12,679,631	
53	Return on Average Investment		86,799	83,342	80,922	79,025	76,439	73,418	71,391	70,447	69,502	68,555	67,610	66,673	894,123
54															
55	Return Requirements		107,297	103,024	100,032	97,687	94,491	90,756	88,250	87,084	85,915	84,745	83,577	82,418	1,105,276
56															
57	Program Total		$806,826	$800,637	$795,112	$795,299	$789,418	$777,686	$767,890	$766,520	$765,577	$765,284	$762,610	$759,641	$9,352,500

58	**Summary of Demand & Energy**														
59	Energy		$646	$643	$639	$636	$633	($10,574)	$0	$0	$0	$0	$0	$0	($7,377)
60	Demand		834,694	810,181	806,517	808,040	802,100	790,389	781,395	782,174	783,370	785,204	784,648	775,508	9,544,220
61	Total Return & Depreciation		$835,340	$810,824	$807,156	$808,676	$802,733	$779,815	$781,395	$782,174	$783,370	$785,204	$784,648	$775,508	$9,536,843

Notes:
WACC based on ROE of 10.5%, weighted cost of equity component of capital structure and statutory income tax rate of 24.522% (inc tax multiplier = 1.32489). Using the WACC methodology prescribed in Order No. PSC-2020-0165-PAA-EU Docket No. 20200118-EU.

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of Interest Provision
January 2021 - December 2021

Line No.		Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
1	Beginning True-Up Amount (C3, Page 6, Lines 7 & 8)	($2,295,039)	($1,789,477)	($1,326,768)	($1,203,916)	($1,525,928)	($3,595,165)	($5,558,415)	($7,154,209)	($9,029,116)	($10,693,200)	($11,499,811)	($10,335,977)	
2	Ending True-Up Amount Before Interest (C3, Page 6, Lines 5,7-10)	(1,789,290)	(1,326,632)	(1,203,811)	(1,525,826)	(3,595,048)	(5,558,186)	(7,153,785)	(9,028,577)	(10,692,543)	(11,499,071)	(10,335,249)	(8,753,585)	
3	Total Beginning & Ending True-Up (Line 1 + Line 2)	(4,084,329)	(3,116,109)	(2,530,580)	(2,729,743)	(5,120,976)	(9,153,351)	(12,712,199)	(16,182,785)	(19,721,659)	(22,192,271)	(21,835,060)	(19,089,562)	
4	Average True-Up Amount (50% of Line 3)	(2,042,164)	(1,558,055)	(1,265,290)	(1,364,871)	(2,560,488)	(4,576,675)	(6,356,100)	(8,091,393)	(9,860,829)	(11,096,135)	(10,917,530)	(9,544,781)	
5	Interest Rate: First Day Reporting Business Month	0.10%	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
6	Interest Rate: First Day Subsequent Business Month	0.12%	0.09%	0.11%	0.07%	0.04%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
7	Total (Line 5 & Line 6) (Line 5 + Line 6)	0.22%	0.21%	0.20%	0.18%	0.11%	0.12%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
8	Average Interest Rate (50% of Line 7)	0.110%	0.105%	0.100%	0.090%	0.055%	0.060%	0.080%	0.080%	0.080%	0.080%	0.080%	0.080%	
9	Interest Provision (Line 4 * Line 8) / 12	($187)	($136)	($105)	($102)	($117)	($229)	($424)	($539)	($657)	($740)	($728)	($636)	($4,600)

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Energy Conservation Adjustment
Calculation of True-Up
January 2021 - December 2021

Line No.		Act Jan-21	Act Feb-21	Act Mar-21	Act Apr-21	Act May-21	Act Jun-21	Est Jul-21	Est Aug-21	Est Sep-21	Est Oct-21	Est Nov-21	Est Dec-21	Total
1	ECCR Revenues	$8,882,958	$8,558,158	$8,872,676	$8,957,180	$9,710,635	$11,161,000	$11,724,410	$12,004,187	$11,794,442	$10,938,719	$8,967,731	$8,540,761	$120,112,856
2	Prior Period True-Up Over/(Under) Recovery	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	2,295,039
3	ECCR Revenues Applicable to Period	9,074,211	8,749,411	9,063,930	9,148,433	9,901,888	11,352,253	11,915,663	12,195,440	11,985,695	11,129,973	9,158,984	8,732,014	122,407,895
4	ECCR Expenses	9,388,707	9,021,002	8,995,633	8,635,270	7,641,515	9,197,979	10,129,040	10,129,819	10,131,015	10,132,849	10,132,293	10,123,153	113,658,274
5	True-Up This Period (Over)/Under Recovery	314,495	271,592	(68,297)	(513,163)	(2,260,373)	(2,154,274)	(1,786,623)	(2,065,621)	(1,854,680)	(997,124)	973,308	1,391,139	(8,749,621)
6	Current Period Interest	(187)	(136)	(105)	(102)	(117)	(229)	(424)	(539)	(657)	(740)	(728)	(636)	(4,600)
7	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
8	True-Up & Interest Provision Beginning of Period	(2,295,039)	(1,789,477)	(1,326,768)	(1,203,916)	(1,525,928)	(3,595,165)	(5,558,415)	(7,154,209)	(9,029,116)	(10,693,200)	(11,499,811)	(10,335,977)	(2,295,039)
9	GRT Refunded	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Prior Period True-Up Over/(Under) Recovery	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	191,253	2,295,039
11	End of Period Net True-Up	($1,789,477)	($1,326,768)	($1,203,916)	($1,525,928)	($3,595,165)	($5,558,415)	($7,154,209)	($9,029,116)	($10,693,200)	($11,499,811)	($10,335,977)	($8,754,221)	($8,754,221)

Duke Energy Florida, LLC
Energy Conservation Cost Recovery
Calculation of ECCR Revenues
January 2022 - December 2022

Line No.	Month	Jurisdictional mWh Sales	ECCR Revenue Net of Revenue Taxes
1	January	3,047,458	$7,910,552
2	February	2,656,306	6,922,355
3	March	2,649,623	6,819,990
4	April	2,682,843	6,796,767
5	May	3,058,558	7,628,470
6	June	3,596,260	9,019,384
7	July	3,918,548	9,844,836
8	August	4,135,702	10,365,992
9	September	4,017,743	10,071,191
10	October	3,684,185	9,213,233
11	November	3,051,571	7,644,962
12	December	2,802,155	7,120,333
13	Total	39,300,952	$99,358,066

Program Description and Progress

Program Title: Home Energy Check

Program Description: The Home Energy Check is a residential energy audit program that provides residential customers with an analysis of their energy consumption as well as educational information on how to reduce energy usage and save money. The audit provides the opportunity to inform customers about incentives and bill savings that may be available through DEF's energy efficiency and demand response programs, while also educating and encouraging customers to implement energy-saving practices.

Program Projections - January 2022 - December 2022: DEF estimates that 25,000 customers will participate in this program during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $4,973,759.

Program Progress Summary: As of year-to-date, 10,272 customers have participated in this program in the current year. Due to safety concerns related to COVID-19, DEF's walk-through audits were suspended through March 1, 2021. During the suspension period, DEF encouraged customers to complete phone-assisted and online audits. DEF will continue to inform customers about cost effective energy efficiency measures that will provide savings through this Program.

In addition, consistent with the modifications included in paragraph 5(b) of the Memorandum of Understanding ("MOU") filed in DEF's 2021 Settlement Agreement Docket (see Docket No. 20210016-EI), beginning in 2021, eligible low-income customers who complete either a walk-through or on-line audit will be eligible for an "Assistance" kit. These kits will be provided to eligible customers in addition to the normal HEC Kits. The projected costs include $129,250 in 2021 for 5,000 "Assistance" kits and $517,000 in 2022 for 20,000 kits.

Program Description and Progress

Program Title: Residential Incentive Program

Program Description: The Residential Incentive Program provides incentives to residential customers for energy efficiency improvements for existing homes. The Residential Incentive Program includes incentives for measures such as duct testing, duct repair, attic insulation, replacement windows, high efficiency heat pump replacing resistance heat, and high efficiency heat pump replacing a heat pump.

Program Projections - January 2022 - December 2022: DEF estimates that 15,136 completions will be performed through this program during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $4,990,692.

Program Progress Summary: As of year-to-date, June 30, 2021, DEF has provided incentives to customers on a total of 7,790 measure installations.

Program Description and Progress

Program Title: Neighborhood Energy Saver Program

Program Description: The Neighborhood Energy Saver Program is designed to assist customers in selected neighborhoods where approximately 50% of the households have incomes equal to or less than 200% of the poverty level as established by the U.S. Government. DEF or a third-party contractor directly installs energy conservation measures, identified through an energy assessment, in customer homes to increase energy efficiency. Customers also receive a comprehensive package of energy education materials which inform them on ways to better manage their energy usage. The energy conservation measures are installed, and energy efficiency education is provided at no cost to the participants.

Program Projections - January 2022 - December 2022: DEF's projections assume that energy conservation measures will be installed in 5,250 homes. Consistent with the terms of the MOU, this projection includes a targeted increase of 5%, or 250 homes, above the projected participation included in DEF's 2020 Program Plan.

Program Fiscal Costs for January 2022 - December 2022: Costs for this program are projected to be $6,274,910.

Program Progress Summary: As of year-to-date, June 30, 2021, DEF has installed measures on 98 homes. Due to concerns about customer safety related to COVID-19, DEF suspended in home appointments in March 2020 and that suspension continued through May 17, 2021. DEF has now implemented safety precautions and resumed field work but continues to monitor the situation to ensure the safety of customers.

Program Description and Progress

Program Title: Low-Income Weatherization Assistance Program

Program Description: The Low-Income Weatherization Assistance Program is designed to integrate DEF's program measures with assistance provided by the Florida Department of Economic Opportunity (DEO) and local weatherization providers to deliver energy efficiency measures to low-income eligible families. Through this partnership, DEF assists local weatherization agencies and other non-profit or government agencies by providing energy education materials and financial incentives to weatherize the homes of low-income families.

Program Projections - January 2022 - December 2022: It is estimated that 3,000 weatherization measures will be installed on approximately 250 residential homes.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $507,281.

Program Progress Summary: As of year-to-date, June 30, 2021, measures have been installed on 45 homes through this program. There has been less participation in the current year date than expected as work was suspended by the weatherization agencies in the early part of the year and the agencies have just recently resumed field work. DEF continues to work to engage with the weatherization agencies and recently added Rebuild Tampa Bay to the list of agencies participating in the program. DEF has also partnered with Orange County to provide energy audits and weatherization measures to approximately 40 income-eligible customers.

Program Description and Progress

Program Title: Energy Management Program (Residential & Commercial)

Program Description: The Residential Energy Management Program is a voluntary program that incorporates direct control of selected customer equipment to reduce system demand during winter and summer peak capacity periods and/or emergency conditions by temporarily interrupting selected customer appliances for specified periods of time. Residential customers have a choice of options and receive a credit on their monthly electric bills depending on the load control options selected and their monthly kWh usage. The Commercial program was closed to new participants as of July 20, 2000. This program provides approximately 697 MWs of winter and 409 MWs of summer load reduction. Approximately 438,000 customers currently participate in the program.

Program Projections - January 2022 - December 2022: During this period, DEF anticipates adding 2,500 new participants to this program.

Program Fiscal Costs - January 2022 - December 2022: Program costs during this period are projected to be $39,302,060.

Program Progress Summary: Through year-to-date, June 30, 2021, DEF added a total of 890 new participants to this program.

In addition, consistent with the modifications included in paragraph 5(a) of the MOU, beginning in 2021, an eligible, low-income, program participant having arrearages greater than 60 days will receive a $30 Assistance incentive. The Assistance incentive will be available to eligible customers in 2021 and 2022, for a total up to $60, to help customers recover from the economic impacts of COVID-19 and to maintain the demand response resource associated with the customer. Projected Program costs include $30,000 for these Assistance incentives in both 2021 and 2022.

Program Description and Progress

Program Title: Business Energy Check Program

Program Description: The Business Energy Check Program provides no-cost energy audits at non-residential facilities. This program acts as a motivational tool to identify, evaluate and inform consumers about cost-effective, energy saving measures that can be installed at their facility. The Business Energy Check Program serves as the foundation for the Better Business Program.

Program Projections - January 2022 - December 2022: It is estimated that 400 customers will participate in this program during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $750,875.

Program Progress Summary: As of year-to-date, June 30, 2021, DEF has performed a total of 174 commercial audits.

Program Description and Progress

Program Title: Better Business Program

Program Description: This umbrella efficiency program provides incentives to existing commercial, industrial, and governmental customers for heating, air conditioning, roof insulation, duct leakage and repair, demand-control ventilation, high efficiency energy recovery ventilation and HVAC-optimization-qualifying measures.

Program Projections - January 2022 - December 2022: DEF's 2022 projected costs are based on the measures and projected participation included in the 2020 Program Plan and include $733,000 in incentives to customers.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $2,200,326.

Program Progress Summary: As of year-to-date, June 30, 2021, DEF has provided $1.3 million in incentives to 184 customers through this program and expects to provide an additional $1.0 million through year-end.

Program Description and Progress

Program Title: Florida Custom Incentive Program

Program Description: The Florida Custom Incentive Program is designed to encourage customers to make capital investments for energy efficiency measures which reduce peak KW and provide energy savings. This program provides incentives for individual custom projects, which are cost effective, but not otherwise addressed through DEF's prescriptive programs. Examples of energy-efficient technologies that would be considered under this program include, but are not limited to, new construction measures and new thermal energy storage systems.

Program Projections - January 2022 - December 2022: DEF estimates that 60 customers will participate in the program during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $680,637.

Program Progress Summary: As of year-to-date June 30, 2021, 20 customers have participated in this program and there are several additional applications that are currently being evaluated.

Program Description and Progress

Program Title: Standby Generation

Program Description: The Standby Generation Program is a demand control program that is designed to reduce DEF's system demand based on control of customer equipment. It is a voluntary program available to commercial and industrial customers who have on-site generation capability and are willing to reduce their DEF demand when necessary. This program is offered to customers through DEF's General Service Load Management-2 (GSLM-2) rate schedule.

Program Projections - January 2022 - December 2022: DEF estimates that 7 new installations will be completed during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Expenses for this program are projected to be $4,601,276.

Program Progress Summary: There are currently a total of 180 accounts participating in this program.

Program Description and Progress

Program Title: Interruptible Service

Program Description: Interruptible Service is a direct load control DSM program in which customers contract to allow DEF to interrupt their electrical service during times of capacity shortages during peak or emergency conditions. In return, customers receive a monthly credit on their bill based on their monthly peak demand.

Program Projections - January 2022 - December 2022: 5 new accounts are estimated to sign up for this program during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $35,884,899.

Program Progress Summary: There are currently a total of 195 accounts participating in this program.

Program Description and Progress

Program Title: Curtailable Service

Program Description: Curtailable Service is an indirect load control DSM program in which customers contract to curtail or reduce a portion of their electric load during times of capacity shortages. The curtailment is managed by the customer when notified by DEF. In return, customers receive a monthly rebate for the curtailable portion of their load.

Program Projections - January 2022 - December 2022: DEF is projecting to add 2 new participants during the projection period.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $3,108,417.

Program Progress Summary: As of June 30, 2021, there are 4 customers participating in this program.

Program Description and Progress

Program Title: Technology Development

Program Description: The Technology Development Program allows DEF to investigate technologies that support the development of cost-effective demand reduction and energy efficiency programs.

Program Projections - January 2022 - December 2022: DEF has partnered with various research organizations, including the University of South Florida (USF), the University of Central Florida (UCF), and the Electric Power Research Institute (EPRI) to evaluate energy efficiency, energy storage, demand response, and smart-charging technologies. Several research projects associated with these four focus areas will continue and/or launch in 2022:

- Energy Management Circuit Breakers
- Smart Charging for Electric Transportation
- Smart Appliances for Demand Response (CTA-2045)
- USF Renewable Energy Storage
- Persistent Wi-Fi for Demand Side Management
- UCF Long Duration Energy Storage
- Home Energy Management System Demand Response
- Residential Energy Storage Demand Response
- EPRI programs (energy efficiency, energy storage, integration of renewable resources, electric transportation infrastructure)

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $800,000.

Program Progress Summary: The following provides a summary of projects that DEF is currently supporting through this program:

- Energy Management Circuit Breaker (EMCB) Project: This project will continue to explore the potential for developing a Florida program for customer circuit breakers that include communication, metering and remote operation for potential applications including energy efficiency, demand response and integration of distributed energy resources. A field pilot consisting of 10 customer homes was installed and operational data was collected from appliances. In 2020, DEF upgraded the EMCB hardware to new commercial grade units and upgraded the communications path to prepare for large-scale implementation by the vendor. This upgrade is giving DEF the opportunity to test units and infrastructure that could be implemented in large scale. We will continue to test smart breaker applications including smart breakers that have electric vehicle charging capabilities in 2022. DEF will document the operation of these breakers and assess the cost-effectiveness for potential EE and DR programs.

Program Description and Progress

- Smart Charging for Electric Transportation: Testing includes analysis of residential and public charging, vehicle charging programs and Electric Vehicle Supply Equipment (EVSE) control technology. An electric vehicle charging load research project is providing data on residential customer charging behavior.

- Smart Appliance Demand Response Project: The CTA-2045 standard provides for a modular communications interface to residential appliances for demand management. CTA-2045 also provides standard signals for DSM to control appliances. DEF, in partnership with EPRI, tested: CTA-2045 thermostats, heat pump water heaters, electric water heaters, pool pump/timers and electric vehicle chargers. DEF also tested retrofit devices that could bring the features of CTA-2045 to existing appliances including water heaters, pool pumps, and electric vehicle chargers. The functionality and commercialization of devices utilizing this standard are being verified in field demonstrations for potential program development. In 2022, the testing of CTA-2045 equipped appliances will include local control through Home Energy Management Systems.

- EPRI and National Labs HEMS EE/DR Project: This project will leverage the CTA-2045 Project to provide field testing of Home Energy Management Systems (HEMS) for energy efficiency and demand response. This project is in the field-testing phase of a FOA that is being executed by EPRI and a consortium of US National Labs. The project designed the hardware and software to enable customer appliance control through the HEMS. DEF installed the HEMS systems and they will be tested through 2021.

- USF Renewable Energy Storage System: This project will evaluate the use of a customer-sited energy storage system and a solar photovoltaic (PV) installation to renewably control customer demand, including high demand spikes from fast electric vehicle charging. DEF will also determine the feasibility of a potential DSM program using the solar and energy storage systems. The renewable energy storage system will also have the capability to supply loads during a prolonged utility outage (due to storms, etc.). This project has an online dashboard that is open to the public and provides solar, energy storage and load data (https://dashboards.epri.com/duke-usfsp-parking).

- Persistent Wi-Fi for Demand Side Management Project: This project will design and test hardware and software to enable consistent connection of utility demand response equipment utilizing customer-provided internet connection in a secure Wi-Fi configuration.

- UCF Long-Duration Energy Storage Project: This project is a collaboration with UCF to document the value of long duration customer-side energy storage systems. Long duration energy storage (4 hours+) may be best achieved by employing technologies other than Lithium Ion. This project is using the technology at UCF's Microgrid Control lab to

Program Description and Progress

directly test a long duration vanadium flow battery energy storage system in multiple use cases, including integration of solar PV, operation and control of smart building loads for demand response and study of battery performance.

- Home Energy Management for Energy Efficiency and Demand Response: This project will develop software, firmware and applications for a Smart Home Gateway that will enable demand response. The Smart Home Gateway currently includes processing and communications capabilities to perform on-site operations including receiving energy data from the AMI meter. DEF plans to develop local control integration with CTA-2045 appliances and the Eaton Energy Management Circuit Breaker (EMCB) to test water heater, pool pump, electric vehicle service equipment and thermostats demand response. DEF also plans to develop bindings to control common IoT devices, such as commonly available thermostats, lighting, etc. Demand response capabilities will be developed using the CTA-2045 and OpenADR protocols. DEF will document this project for a potential Energy Efficiency and Demand Response Program.

- Residential Energy Storage Demand Response: This project will test the potential for Demand Response from Residential Energy Storage Systems commonly integrated with Solar PV Renewable Energy Systems. This project will utilize a Demand Response Aggregator to control a group of volunteer customers' energy storage systems during demand response events. This project's goals are to quantify the capability of these energy storage systems to provide demand response, verify the ability of the Aggregator to control these energy storage resources and study the customer experience of participating in demand response events. The results of this study will inform the feasibility of utilizing residential energy storage systems to support a residential demand response program.

Program Description and Progress

Program Title: Qualifying Facility

Program Description: This program supports the costs to administer and facilitate the interconnection and purchase of as-available energy and firm energy and capacity from qualifying facilities including those that utilize renewable sources and distributed energy resources.

Program Projections - January 2022 - December 2022: DEF, on behalf of its customers, will continue to engage with interested parties wanting to provide cogeneration and renewable, or distributed resource (DR) power to DEF. Discussions are expected to include potential projects, designs, commitments, obligations, grid access, and the commission's QF rules with renewable, energy storage and combined heat and power companies. DEF expects most parties to explore small power production and options to transact with DEF as the technologies advance, the markets and incentives remain in place, technology costs decline, and technology accessibility becomes even more common. DEF expects that the number of potential distributed resources and QFs that engage DEF will remain steady for 2022; therefore, DEF will require planning, forecasting, screening techniques and expanded QF business practices as the size and number of QFs and DRs continues to evolve. For example, DEF will engage in more in-depth research and analytics to support grid interconnections, good faith and non-discriminatory QF contract negotiations, system impacts studies and thorough state jurisdictional interconnection processes. DEF will monitor the existing potential QFs under development inside DEF's balancing authority for: permitting, interconnection and/or transmission study progress, construction, financing, insurance, and performance as that information is made available to DEF. DEF will continue to prudently administer all executed and in-service QF contracts for compliance and defend, on behalf of its customers, against all claims originating from QFs and DRs.

Program Fiscal Costs - January 2022 - December 2022: Costs for this program are projected to be $1,624,500.

Program Progress Summary: For 2021, DEF has approximately 412 MW under firm wholesale purchase contracts from in-service QFs and 6 non-firm, as-available energy QF contracts. The total firm capacity from cogeneration facilities is 334 MW and the total firm capacity from renewable facilities is 78 MW. Approximately 67 MW of renewables are delivering energy to the Company under DEF's COG-1, as-available QF contract. DEF continues to monitor the potential count of non-firm COG-1 renewable QFs that are under development in its balancing authority. DEF continues to manage over 4,700 MW of all renewables or distributed energy resources in its state and FERC jurisdictional generation interconnection queues. Further, DEF continues to prudently administer all in-service QF contracts, renewal negotiations under DEF's most current full avoided cost, contract compliance, and defend, arbitrate, or mediate, on behalf of its customers, against all claims made by QFs. Finally, after DEF terminated a QF contract for default in the fall of 2018, DEF received a dispute notice, in March 2019, under a demand for arbitration in accordance with the FPSC-approved QF contract. DEF has and continues to defend

Program Description and Progress

this arbitration, on behalf of its customers, under the American Arbitration Association's, (AAA) Large Complex Commercial Rules. The formal hearing was held in December 2020. The AAA Arbitration 3-person panel issued its interim Award to DEF on March 3, 2021, where the panel unanimously found that DEF rightfully terminated the QF PPA, the QFs' claims were denied and dismissed with prejudice, and DEF's counterclaim for delay damages as entitled under the contract were granted. On May 14, 2021, the panel issued its final Award where DEF was awarded all attorney fees and all arbitration costs and expenses while also confirming the total Award granted for delay damages. Currently, DEF continues its attempts to collect the panel's Award from the QF, on behalf of its customers.

		(1) Jurisdictional Rate Base Adjusted Retail ($000s)	(2) Cap Ratio	(3) Cost Rate	(4) Weighted Cost	(5) Revenue Requirement Rate	(6) Monthly Revenue Requirement Rate
1	Common Equity	$ 6,564,170	43.08%	10.50%	4.523%	5.99%	0.50%
2	Long Term Debt	5,970,469	39.18%	4.22%	1.66%	1.66%	0.14%
3	Short Term Debt	141,506	0.93%	1.10%	0.01%	0.01%	0.00%
4	Cust Dep Active	181,717	1.19%	2.36%	0.03%	0.03%	0.00%
5	Cust Dep Inactive	1,883	0.01%			0.00%	0.00%
6	Invest Tax Cr	176,535	1.16%	7.51%	0.09%	0.11%	0.01%
7	Deferred Inc Tax	2,202,583	14.45%			0.00%	0.00%
8	**Total**	**15,238,864**	**100.00%**		**6.30%**	**7.80%**	**0.6500%**

	ITC split between Debt and Equity**:		Ratio	Cost Rate	Ratio	Ratio	ITC	Weighted ITC	After Gross-up
9	Common Equity	6,564,170	52%	10.5%	5.50%	73.2%	0.09%	0.064%	0.084%
10	Preferred Equity	-	0%				0.09%	0.00%	0.000%
11	Long Term Debt	5,970,469	48%	4.22%	2.01%	26.8%	0.09%	0.02%	0.023%
12		12,534,639	100%		7.51%			0.09%	0.108%

	Breakdown of Revenue Requirement Rate of Return between Debt and Equity:	
13	Total Equity Component (Lines 1 and 9)	6.07%
14	Total Debt Component (Lines 2, 3 , 4 , and 11)	1.73%
15	**Total Revenue Requirement Rate of Return**	**7.80%**

Notes:

Effective Tax Rate: 24.522%

Column:

(1) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
(2) Column (1) / Total Column (1)
(3) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
(4) Column (2) x Column (3)
(5) For equity components: Column (4) / (1-effective income tax rate/100)
* For debt components: Column (4)
** Line 6 is the pre-tax ITC components from Lines 9 and 11
(6) Column (5) / 12

Duke Energy Florida
Storm Protection Cost Recovery Clause
January 2022 - December 2022
Projected Capital Structure and Cost Rates

FPSC Docket No. 20210002-EG
Duke Energy Florida, LLC
Witness: Lori J. Cross
Exhibit No.___(LJC-1P)
Schedule C-6
Page 2 of 2

		(1) Jurisdictional Rate Base Adjusted Retail ($000s)	(2) Cap Ratio	(3) Cost Rate	(4) Weighted Cost	(5) Revenue Requirement Rate	(6) Monthly Revenue Requirement Rate
1	Common Equity	$ 7,302,840	43.96%	9.85%	4.33%	5.80%	0.4833%
2	Long Term Debt	6,603,424	39.75%	4.11%	1.63%	1.63%	0.1358%
3	Short Term Debt	74,501	0.45%	1.66%	0.01%	0.01%	0.0008%
4	Cust Dep Active	182,161	1.10%	2.36%	0.03%	0.03%	0.0025%
5	Cust Dep Inactive	1,888	0.01%			0.00%	0.0000%
6	Invest Tax Cr	215,728	1.30%	7.13%	0.09%	0.11%	0.0092%
7	Deferred Inc Tax	2,230,499	13.43%			0.00%	0.0000%
8	**Total**	**$ 16,611,041**	**100.00%**		**6.09%**	**7.58%**	**0.6317%**

	ITC split between Debt and Equity**:		Ratio	Cost Rate	Ratio	Ratio	Deferred Inc Tax	Weighted ITC	After Gross-up
9	Common Equity	7,302,840	53%	9.85%	5.17%	72.6%	0.09%	0.0653%	0.088%
10	Preferred Equity	-	0%				0.09%	0.0000%	0.000%
11	Long Term Debt	6,603,424	47%	4.11%	1.95%	27.4%	0.09%	0.0247%	0.025%
12	ITC Cost Rate	13,906,264	100%		7.13%			0.0900%	0.112%

Breakdown of Revenue Requirement Rate of Return between Debt and Equity:

13	Total Equity Component (Lines 1 and 9)	5.89%	Total Pre-Tax Equity
14	Total Debt Component (Lines 2, 3 , 4 , and 11)	1.70%	Total Debt
15	**Total Revenue Requirement Rate of Return**	7.58%	WACC

Notes:

Effective Tax Rate: 25.345%

Column:

(1) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
(2) Column (1) / Total Column (1)
(3) Per Order No. PSC-2020-0165-PAA-EU, issued May 20, 2020, approving amended joint motion modifying WACC methodology
Line 6 and Line 12, the cost rate of ITC's is determined under Treasury Regulation section 1.46-6(b)(3)(ii).
(4) Column (2) x Column (3)
(5) For equity components: Column (4) / (1-effective income tax rate/100)
* For debt components: Column (4)
** Line 6 is the pre-tax ITC components from Lines 9 and 11
(6) Column (5) / 12

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 27
PARTY: MRR-1
DESCRIPTION: Schedules supporting cost recovery factor, actual January 2020 – December 2020

TAMPA ELECTRIC COMPANY

SCHEDULES SUPPORTING CONSERVATION

COST RECOVERY FACTOR

ACTUAL

JANUARY 2020 - DECEMBER 2020

CONSERVATION COST RECOVERY

INDEX

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SCHEDULE CT-1
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TAMPA ELECTRIC COMPANY
Energy Conservation
Adjusted Net True-up
For Months January 2020 through December 2020

End of Period True-up			
	Principal	$20,814,416	
	Interest	$93,665	
	Total		$20,908,081
Less: Projected True-up			
(Last Projected Conservation Hearing)			
	Principal	$17,177,012	
	Interest	$115,088	
	Total		$17,292,100
Adjusted Net True-up			$3,615,981

SCHEDULE CT-2
Page 1 of 4

TAMPA ELECTRIC COMPANY
Analysis of Energy Conservation Program Costs
Actual vs. Projected
For Months January 2020 through December 2020

	Description	Actual	Projected	Difference
1	Capital Investment	$898,021	$1,070,702	($172,681)
2	Payroll	$3,672,573	$4,194,231	($521,658)
3	Materials and Supplies	$224,636	$205,377	$19,259
4	Outside Services	$1,346,197.00	$1,559,550.00	($213,353.00)
5	Advertising	$1,003,274.00	$682,575.00	$320,699.00
6	Incentives	$27,015,599.00	$28,114,310.00	($1,098,711.00)
7	Vehicles	$106,732.00	$152,798.00	($46,066.00)
8	Other	$3,877,492.00	$5,240,480.44	($1,362,988.44)
9	Subtotal	$38,144,524.00	$41,220,023.50	($3,075,499.50)
10	Less: LED Street and Outdoor Conversion Program	($132,668.00)	($110,000.00)	($22,668.00)
11	Less: Renewable Revenues	($132,895.00)	($129,500.00)	($3,395.00)
12	Total	$37,878,961.00	$40,980,523.50	($3,101,562.50)
13	Less: Renewable Program	($28,435.00)	($269,454.60)	$241,019.60
14	Total Program Costs	$37,850,526.00	$40,711,068.90	($2,860,542.90)
15	Beginning of Period True-up Overrecovery	($15,911,022.00)	($15,911,022.00)	$0.00
16	Amounts included in Base Rates	$0.00	$0.00	$0.00
17	Conservation Adjustment Revenues	($42,124,571.00)	($41,417,992.00)	($706,579.00)
18	Regulatory Adjustments	($629,349.06)	($630,176.21)	$827.15
19	True-up and Interest Provision Adjustment		$71,108.00	($71,108.00)
20	True-up Before Interest	$20,814,416.06	$17,177,012.31	$3,637,403.75
21	Interest Provision	$93,665.00	$115,088.00	($21,423.00)
22	End of Period True-up	$20,908,081.00	$17,292,100.00	$3,615,981.00

SCHEDULE CT-2
Page 2 of 4

TAMPA ELECTRIC COMPANY
Actual Conservation Program Costs per Program
For Months January 2020 through December 2020

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
D0083437 Residential Walk-Through Energy Audit	0	1,152,269	5,513	47,200	777,806	0	57,822	17,029	0	2,057,639
D0083432 Residential Customer Assisted Audit	0	4,999	0	407,900	0	0	0	0	0	412,899
D0083434, D0083317 Residential Computer Assisted Audit	0	0	0	0	0	0	0	50	0	50
D0083526 Residential Ceiling Insulation	0	57,455	0	0	0	67,765	72	674	0	125,966
D0083530 Residential Duct Repair	0	29,057	0	0	0	41,415	122	14	0	70,608
D0083322 Residential Electronically Commutated Motors	0	0	0	0	0	115	0	0	0	115
D0083488 Energy Education, Awareness and Agency Outreach	10,917	86,586	33,115	67,364	13,714	0	11,573	7,500	0	230,769
D0083546 Energy Star Multi Family	0	42	0	0	0	0	0	64	0	106
D0083541 Energy Star for New Homes	0	29,451	0	0	0	742,650	136	1,016	0	773,253
D0091086 Energy Star Pool Pumps	0	0	0	0	0	3,500	0	0	0	3,500
D0091087 Energy Star Thermostats	0	0	0	0	0	2,100	0	0	0	2,100
D0083332 Residential Heating and Cooling	0	88,700	297	0	0	482,760	218	7,504	0	579,479
D0083538 Neighborhood Weatherization	0	253,395	155,178	280	2,062	282,770	0	4,450	0	698,135
D0083542,11001480 Energy Planner	877,806	966,706	28,408	408,083	109,142	0	35,506	51,678	0	2,477,329
D0091106 Residential Prime Time Plus	0	0	0	1,258	0	0	0	0	0	1,258
D0083466 Residential Wall Insulation	0	930	0	0	0	419	0	0	0	1,349
D0083486 Residential Window Replacement	0	80,382	0	0	0	662,981	178	696	0	744,237
D0083335 Prime Time	0	8,300	0	23,269	0	0	0	375	0	31,944
D0083447 Commercial/Industrial Audit (Free)	0	233,771	1,058	0	550	0	816	7,029	0	243,224
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	0	0	0	0	0	0	0	0	0
D0083532 Commercial Ceiling Insulation	0	407	0	0	0	626	3	0	0	1,036
D0083534 Commercial Chiller	0	2,112	0	0	0	7,446	3	110	0	9,671
D0083487 Cogeneration	0	27,870	0	0	0	0	0	0	0	27,870
D0083318 Conservation Value	0	0	0	0	0	0	0	0	0	0
D0083543 Cool Roof	0	26,716	0	0	0	157,649	40	5	0	184,410
D0083540 Commercial Cooling	0	2,905	0	0	0	842	22	110	0	3,879
D0083533 Demand Response	0	19,782	0	0	0	3,113,712	0	1,463	0	3,134,957
D0083489 Commercial Duct Repair	0	37	0	0	0	0	0	0	0	37
D0083323 Commercial ECM	0	0	0	0	0	0	0	0	0	0
D0091107 Facility Energy Management System	0	0	0	0	0	0	0	0	0	0
D0083506 Industrial Load Management (GSLM 2&3)	0	23,838	0	0	0	17,023,649	0	114	0	17,047,601
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	3,637,058	(132,668)	3,504,390
D0083528 Lighting Conditioned Space	0	57,486	52	0	0	508,347	88	644	0	566,617
D0083544 Lighting Non-Conditioned Space	0	51,634	52	0	0	93,352	130	357	0	145,525
D0083535 Lighting Occupancy Sensors	0	6,568	0	0	0	3,040	0	0	0	9,608
D0083527 CILM (GSLM 1)	0	0	0	0	0	6,615	0	0	0	6,615
D0083536 Refrigeration Anti-Condensate Control	0	0	0	0	0	0	0	0	0	0
D0091108 Commercial Smart Thermostats	0	0	0	0	0	0	0	0	0	0
D0083529 Standby Generator	0	42,250	0	182,079	0	3,498,446	0	24,180	0	3,746,955
D0083545 Thermal Energy Storage	0	1,153	0	(157,700)	0	315,400	3	0	0	158,856
D0091109 Variable Frequency Drive Control for Compressors	0	0	0	0	0	0	0	0	0	0
D0083320 Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0
D0083537 Commercial Water Heating	0	0	0	0	0	0	0	0	0	0
D0083539 Conservation Research and Development	0	13,572	342	73,265	0	0	0	673	0	87,852
D0083531 Renewable Energy Program	0	14,829	287	146,214	0	0	0	0	(132,895)	28,435
D0083328 Common Expenses	0	389,371	334	133,231	100,000	0	0	114,699	0	737,635
D0090066 Integrated Renewable Energy System (Pilot)	9,298	0	0	13,754	0	0	0	0	0	23,052
Total All Programs	898,021	3,672,573	224,636	1,346,197	1,003,274	27,015,599	106,732	3,877,492	(265,563)	37,878,961
Less Renewable Energy Program	0	14,829	287	146,214	0	0	0	0	(132,895)	28,435
Total Less Renewable Energy Program	898,021	3,657,744	224,349	1,199,983	1,003,274	27,015,599	106,732	3,877,492	(132,668)	37,850,526

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TAMPA ELECTRIC COMPANY
Conservation Program Costs per Program
Variance - Actual vs. Projected
For Months January 2020 through December 2020

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicles	Other	Program Revenues	Total
D0083437 Residential Walk-Through Energy Audit	0	(141,139)	1,701	47,200	414,518	0	(34,340)	(8,381)	0	279,559
D0083432 Residential Customer Assisted Audit	0	(608)	0	9,900	0	0	0	0	0	9,292
D0083434, D0083317 Residential Computer Assisted Audit	0	(823)	0	0	0	0	0	(250)	0	(1,073)
D0083526 Residential Ceiling Insulation	0	974	0	0	0	(36,967)	(120)	(200)	0	(36,313)
D0083530 Residential Duct Repair	0	(2,899)	0	0	0	(12,705)	(240)	(340)	0	(16,184)
D0083322 Residential Electronically Commutated Motors	0	0	0	0	0	115	0	0	0	115
D0083488 Energy Education, Awareness and Agency Outreach	0	(32,263)	(1,661)	27,274	2,379	(10,800)	10,773	3,900	0	(398)
D0083546 Energy Star Multi Family	0	42	0	0	0	0	0	(800)	0	(758)
D0083541 Energy Star for New Homes	0	645	0	0	0	(103,950)	(217)	(2,360)	0	(105,882)
D0091086 Energy Star Pool Pumps	0	(1,225)	0	0	0	2,450	0	(200)	0	1,025
D0091087 Energy Star Thermostats	0	(1,922)	0	0	0	1,850	0	(200)	0	(272)
D0083332 Residential Heating and Cooling	0	7,091	0	0	0	23,895	(40)	3,866	0	34,812
D0083538 Neighborhood Weatherization	0	(140,276)	110,733	(1,200)	2,062	(510,843)	(17,940)	(1,722)	0	(559,186)
D0083542,11001480 Energy Planner	(50,765)	(77,703)	(5,862)	(83,592)	(182,146)	0	(139)	(23,968)	0	(424,175)
D0091106 Residential Prime Time Plus	0	0	0	68	0	0	0	0	0	68
D0083466 Residential Wall Insulation	0	856	0	0	0	35	0	0	0	891
D0083486 Residential Window Replacement	0	5,086	0	0	0	(1,992)	(174)	(314)	0	2,606
D0083335 Prime Time	0	530	0	11,523	0	0	0	(270)	0	11,783
D0083447 Commercial/Industrial Audit (Free)	0	(36,973)	(324)	0	(16,114)	0	(747)	1,502	0	(52,656)
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	(498)	0	(500)	0	0	(80)	0	0	(1,078)
D0083532 Commercial Ceiling Insulation	0	178	0	0	0	(268)	(50)	0	0	(140)
D0083534 Commercial Chiller	0	157	0	0	0	(3,500)	(25)	0	0	(3,368)
D0083487 Cogeneration	0	10,060	0	0	0	0	(300)	0	0	9,760
D0083318 Conservation Value	0	0	0	0	0	0	(3)	0	0	(3)
D0083543 Cool Roof	0	(14,064)	0	0	0	4,996	(300)	(85)	0	(9,453)
D0083540 Commercial Cooling	0	(938)	0	0	0	(608)	(75)	0	0	(1,621)
D0083533 Demand Response	0	(4,120)	0	0	0	0	(400)	950	0	(3,570)
D0083489 Commercial Duct Repair	0	(100)	0	0	0	(150)	0	0	0	(250)
D0083323 Commercial ECM	0	0	0	0	0	0	0	0	0	0
D0091107 Facility Energy Management System	0	(2,306)	0	0	0	(37,500)	0	0	0	(39,806)
D0083506 Industrial Load Management (GSLM 2&3)	0	(8,533)	0	0	0	(151,798)	(700)	114	0	(160,917)
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	(1,337,857)	(22,668)	(1,360,525)
D0083528 Lighting Conditioned Space	0	(25,727)	0	0	0	(303,554)	(159)	(22)	0	(329,462)
D0083544 Lighting Non-Conditioned Space	0	(1,888)	0	0	0	3,118	(287)	(22)	0	921
D0083535 Lighting Occupancy Sensors	0	3,323	0	0	0	(2,100)	(50)	0	0	1,173
D0083527 CILM (GSLM 1)	0	0	0	0	0	0	0	0	0	0
D0083536 Refrigeration Anti-Condensate Control	0	0	0	0	0	0	0	0	0	0
D0091108 Commercial Smart Thermostats	0	(2,605)	0	0	0	(6,000)	(50)	0	0	(8,655)
D0083529 Standby Generator	0	(202)	0	23,556	0	(105,135)	(300)	710	0	(81,371)
D0083545 Thermal Energy Storage	0	(971)	0	(158,292)	0	157,700	(50)	0	0	(1,613)
D0091109 Variable Frequency Drive Control for Compressors	0	(2,091)	0	0	0	(5,000)	0	0	0	(7,091)
D0083320 Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0
D0083537 Commercial Water Heating	0	0	0	0	0	0	(3)	0	0	(3)
D0083539 Conservation Research and Development	0	7,364	0	50,711	0	0	0	0	0	58,075
D0083531 Renewable Energy Program	0	(6,718)	(84,963)	(145,894)	0	0	(50)	0	(3,395)	(241,020)
D0083328 Common Expenses	0	(48,987)	(365)	(7,861)	100,000	0	0	2,961	0	45,748
D0090066 Integrated Renewable Energy System (Pilot)	(121,916)	(2,389)	0	13,754	0	0	0	0	0	(110,551)
Total All Programs	(172,681)	(521,658)	19,259	(213,353)	320,699	(1,098,711)	(46,066)	(1,362,988)	(26,063)	(3,101,563)
Less Renewable Energy Program	0	(6,718)	(84,963)	(145,894)	0	0	(50)	0	(3,395)	(241,020)
Total Less Renewable Energy Program	(172,681)	(514,940)	104,222	(67,459)	320,699	(1,098,711)	(46,016)	(1,362,988)	(22,668)	(2,860,543)

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TAMPA ELECTRIC COMPANY
Description for Accounts
For Months January 2020 through December 2020

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
D0083322	Residential Electronically Commutated Motors
D0083488	Energy 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
D0083542,11001480	Energy Planner
D0091106	Residential Prime Time Plus
D0083466	Residential Wall Insulation
D0083486	Residential Window Replacement
D0083335	Prime Time
D0083447	Commercial/Industrial Audit (Free)
D0083446	Comprehensive Commercial/Industrial Audit (Paid)
D0083532	Commercial Ceiling Insulation
D0083534	Commercial Chiller
D0083487	Cogeneration
D0083318	Conservation Value
D0083543	Cool Roof
D0083540	Commercial Cooling
D0083533	Demand Response
D0083489	Commercial Duct Repair
D0083323	Commercial ECM
D0091107	Facility Energy Management System
D0083506	Industrial Load Management (GSLM 2&3)
D0083547	LED Street and Outdoor Conversion Program
D0083528	Lighting Conditioned Space
D0083544	Lighting Non-Conditioned Space
D0083535	Lighting Occupancy Sensors
D0083527	CILM (GSLM 1)
D0083536	Refrigeration Anti-Condensate Control
D0091108	Commercial Smart Thermostats
D0083529	Standby Generator
D0083545	Thermal Energy Storage
D0091109	Variable Frequency Drive Control for Compressors
D0083320	Commercial Wall Insulation
D0083537	Commercial Water Heating
D0083539	Conservation Research and Development
D0083531	Renewable Energy Program
D0083328	Common Expenses
D0090066	Integrated Renewable Energy System (Pilot)

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Expenses by Program by Month
For Months January 2020 through December 2020

	Program Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
D0083437	Residential Walk-Through Energy Audit	120,528	106,769	84,115	122,491	109,617	118,580	185,649	128,771	200,604	501,677	189,982	188,856	2,057,639
D0083432	Residential Customer Assisted Audit	670	355	569	0	170	260	410,169	0	85	113	338	170	412,899
D0083434, D0083317	Residential Computer Assisted Audit	0	0	0	0	0	0	0	0	0	0	0	50	50
D0083526	Residential Ceiling Insulation	21,146	12,325	10,599	9,168	5,361	6,500	15,406	10,319	7,849	8,210	6,592	12,491	125,966
D0083530	Residential Duct Repair	8,850	2,789	11,443	10,056	2,405	4,194	3,390	2,296	2,212	2,043	15,056	5,874	70,608
D0083322	Residential Electronically Commutated Motors	0	0	0	0	0	0	0	0	0	115	0	0	115
D0083488	Energy Education, Awareness and Agency Outre	3,719	28,778	17,558	3,708	27,283	18,525	14,886	34,788	11,753	11,459	11,192	47,120	230,769
D0083546	Energy Star Multi Family	0	0	64	0	0	0	42	0	0	0	0	0	106
D0083541	Energy Star for New Homes	53,177	87,233	141,044	65,749	50,555	80,463	63,741	43,469	53,842	40,109	35,761	58,110	773,253
D0091086	Energy Star Pool Pumps	0	0	0	0	0	0	0	0	0	0	1,400	2,100	3,500
D0091087	Energy Star Thermostats	0	0	0	0	0	0	0	0	0	0	650	1,450	2,100
D0083332	Residential Heating and Cooling	46,702	31,424	50,844	46,110	45,287	54,763	70,415	50,780	39,848	60,940	45,600	36,766	579,479
D0083538	Neighborhood Weatherization	124,188	96,843	130,177	62,490	23,697	16,724	23,292	35,288	54,513	44,540	62,714	23,669	698,135
D0083542,11001480	Energy Planner	189,820	204,368	189,533	267,166	185,834	182,432	258,220	154,448	342,772	161,564	167,746	173,426	2,477,329
D0091106	Residential Prime Time Plus	0	0	0	480	710	0	0	0	0	68	0	0	1,258
D0083466	Residential Wall Insulation	0	0	37	0	0	274	21	121	24	0	0	872	1,349
D0083486	Residential Window Replacement	81,550	66,574	69,399	61,469	55,402	56,668	67,002	61,133	59,123	82,221	47,629	36,067	744,237
D0083335	Prime Time	725	123	2,904	461	570	1,151	4,708	10,064	789	4,076	299	6,074	31,944
D0083447	Commercial/Industrial Audit (Free)	27,048	27,847	18,451	13,362	17,335	18,539	24,636	16,976	17,273	18,985	20,382	22,390	243,224
D0083446	Comprehensive Commercial/Industrial Audit (Pai	1,935	0	(1,935)	0	0	0	0	0	0	0	0	0	0
D0083532	Commercial Ceiling Insulation	0	3	0	0	0	144	63	240	105	202	279	0	1,036
D0083534	Commercial Chiller	0	113	0	0	7,446	0	400	340	370	462	400	140	9,671
D0083487	Cogeneration	2,901	2,183	2,331	2,136	2,305	1,973	3,186	2,305	1,702	2,122	2,231	2,495	27,870
D0083318	Conservation Value	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083543	Cool Roof	2,776	4,325	37,715	1,994	15,760	24,567	38,203	12,132	2,374	2,292	33,348	8,924	184,410
D0083540	Commercial Cooling	506	310	573	0	100	0	433	502	443	436	436	140	3,879
D0083533	Demand Response	330,704	253,049	254,591	253,941	254,588	255,469	256,364	255,213	255,156	255,292	255,905	254,685	3,134,957
D0083489	Commercial Duct Repair	0	90	(90)	0	0	37	0	0	0	0	0	0	37
D0083323	Commercial ECM	0	0	0	0	0	0	0	0	0	0	0	0	0
D0091107	Facility Energy Management System	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083506	Industrial Load Management (GSLM 2&3)	1,628,097	1,564,250	1,447,593	1,264,871	1,220,309	1,509,412	1,444,632	1,520,750	1,384,535	1,461,182	1,219,900	1,382,070	17,047,601
D0083547	LED Street and Outdoor Conversion Program	415,614	448,795	451,534	41,530	11,626	269,662	573,190	242,172	241,731	409,257	185,384	213,895	3,504,390
D0083528	Lighting Conditioned Space	53,706	12,826	29,034	240,696	7,024	17,051	32,079	18,075	24,899	55,520	18,574	57,133	566,617
D0083544	Lighting Non-Conditioned Space	10,297	23,857	9,525	17,409	7,181	8,483	14,420	6,482	6,469	11,568	9,022	20,812	145,525
D0083535	Lighting Occupancy Sensors	348	193	867	980	381	1,220	1,297	789	758	909	836	1,030	9,608
D0083527	CILM (GSLM 1)	0	0	0	945	945	945	945	945	945	945	0	0	6,615
D0083536	Refrigeration Anti-Condensate Control	0	0	0	0	0	0	0	0	0	0	0	0	0
D0091108	Commercial Smart Thermostats	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083529	Standby Generator	340,954	303,231	303,179	309,780	297,267	312,785	349,142	280,981	311,526	314,133	315,024	308,953	3,746,955
D0083545	Thermal Energy Storage	432	3	0	0	0	0	251	158,170	0	0	0	0	158,856
D0091109	Variable Frequency Drive Control for Compresso	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083320	Commercial Wall Insulation	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083537	Commercial Water Heating	0	0	0	0	0	0	0	0	0	0	0	0	0
D0083539	Conservation Research and Development	1,133	8,363	1,977	0	124	2,309	3,463	5,483	65,000	0	0	0	87,852
D0083531	Renewable Energy Program	(4,668)	(10,141)	(8,146)	(8,632)	(9,898)	53,750	(10,061)	(10,966)	(9,678)	55,046	(10,003)	1,832	28,435
D0083328	Common Expenses	61,807	76,076	42,439	71,630	41,876	35,835	64,897	34,666	84,640	141,411	41,479	40,879	737,635
D0090066	Integrated Renewable Energy System (Pilot)	0	0	0	0	13,754	0	0	0	17	47	2,763	6,471	23,052
	Total All Programs	3,524,665	3,352,954	3,297,924	2,859,990	2,395,014	3,052,715	3,914,481	3,076,732	3,161,679	3,646,944	2,680,919	2,914,944	37,878,961
	Less Renewable Energy Program	(4,668)	(10,141)	(8,146)	(8,632)	(9,898)	53,750	(10,061)	(10,966)	(9,678)	55,046	(10,003)	1,832	28,435
	Total Less Renewable Energy Program	3,529,333	3,363,095	3,306,070	2,868,622	2,404,912	2,998,965	3,924,542	3,087,698	3,171,357	3,591,898	2,690,922	2,913,112	37,850,526

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2020 through December 2020

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 *	3,041,740	2,948,006	2,908,955	3,238,962	3,254,826	3,752,312	4,249,411	4,279,144	4,060,201	3,792,908	3,508,950	3,089,156	42,124,571
3 Total Revenues	3,041,740	2,948,006	2,908,955	3,238,962	3,254,826	3,752,312	4,249,411	4,279,144	4,060,201	3,792,908	3,508,950	3,089,156	42,124,571
4 Prior Period True-up	643,499	643,499	643,499	643,499	643,499	643,499	643,499	643,499	643,499	643,499	643,499	643,502	7,721,991
5 Conservation Revenue Applicable to Period	3,685,239	3,591,505	3,552,454	3,882,461	3,898,325	4,395,811	4,892,910	4,922,643	4,703,700	4,436,407	4,152,449	3,732,658	49,846,562
6 Conservation Expenses	3,534,892	3,363,095	3,307,503	2,868,623	2,404,910	3,063,081	3,853,438	3,087,697	3,171,357	3,591,898	2,690,920	2,913,112	37,850,526
8 Regulatory Adjustments	0	0	632,148	0	(1,541)	(431)	0	0	0	0	0	(827)	629,349
7 True-up This Period (Line 5 - Line 6)	150,347	228,411	244,951	1,013,838	1,493,415	1,332,729	1,039,472	1,834,946	1,532,343	844,509	1,461,529	819,546	11,996,036
9 Interest Provision This Period	21,930	20,259	23,804	14,713	967	1,350	1,778	1,822	1,541	1,387	2,032	2,082	93,665
10 True-up & Interest Provision Beginning of Period	15,911,022	15,439,800	15,044,971	15,302,375	15,687,427	16,536,769	17,226,918	17,624,669	18,817,938	19,708,323	19,910,720	20,730,782	15,911,022
11 Prior Period True-up Collected (Refunded)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,499)	(643,502)	(7,721,991)
12 End of Period Total Net True-up	15,439,800	15,044,971	15,302,375	15,687,427	16,536,769	17,226,918	17,624,669	18,817,938	19,708,323	19,910,720	20,730,782	20,908,081	20,908,081

* Net of Revenue Taxes

(A) Included in Line 6

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2020 through December 2020

Interest Provision	January	February	March	April	May	June	July	August	September	October	November	December	Total
1 Beginning True-up Amount	$15,911,022	$15,439,800	$15,044,971	$15,302,375	$15,687,427	$16,536,769	$17,298,058	$17,624,669	$18,817,938	$19,708,323	$19,910,720	$20,730,782	
2 Ending True-up Amount Before Interest	15,417,870	15,024,712	15,278,571	15,672,714	16,535,802	17,225,568	17,622,891	18,816,116	19,706,782	19,909,333	20,728,750	20,905,999	
3 Total Beginning & Ending True-up	$31,328,892	$30,464,512	$30,323,542	$30,975,089	$32,223,229	$33,762,337	$34,920,949	$36,440,785	$38,524,720	$39,617,656	$40,639,470	$41,636,781	
4 Average True-up Amount (50% of Line 3)	$15,664,446	$15,232,256	$15,161,771	$15,487,545	$16,111,615	$16,881,169	$17,460,475	$18,220,393	$19,262,360	$19,808,828	$20,319,735	$20,818,391	
5 Interest Rate - First Day of Month	1.71000	1.64000	1.56000	2.21000	0.06000	0.08000	0.11000	0.12000	0.13000	0.07000	0.10000	0.14000	
6 Interest Rate - First Day of Next Month	1.64000	1.56000	2.21000	0.06000	0.08000	0.11000	0.12000	0.13000	0.07000	0.10000	0.14000	0.10000	
7 Total (Line 5 + Line 6)	3.35000	3.20000	3.77000	2.27000	0.14000	0.19000	0.23000	0.25000	0.20000	0.17000	0.24000	0.24000	
8 Average Interest Rate (50% of Line 7)	1.67500	1.60000	1.88500	1.13500	0.07000	0.09500	0.11500	0.12500	0.10000	0.08500	0.12000	0.12000	
9 Monthly Average Interest Rate (Line 8/12)	0.00140	0.00133	0.00157	0.00095	0.00006	0.00008	0.00010	0.00010	0.00008	0.00007	0.00010	0.00010	
10 Interest Provision (Line 4 x Line 9)	$21,930	$20,259	$23,804	$14,713	$967	$1,350	$1,746	$1,822	$1,541	$1,387	$2,032	$2,082	$93,633

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2020 through December 2020

PRICE RESPONSIVE LOAD MANAGEMENT

	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investment		15,313	66,012	84,391	0	0	0	0	20,477	3,456	1,831	1,908	0	193,387
2	Retirements		158,229	119,344	162,381	155,227	157,052	117,872	150,242	55,480	103,829	54,610	136,485	36,378	1,407,130
3	Depreciation Base		4,242,119	4,188,787	4,110,797	3,955,570	3,798,519	3,680,647	3,530,405	3,495,402	3,395,029	3,342,250	3,207,673	3,171,295	
4	Depreciation Expense		71,893	70,258	69,163	67,220	64,617	62,326	60,092	58,548	57,420	56,144	54,583	53,158	745,422
5	Cumulative Investment	4,385,035	4,242,119	4,188,787	4,110,797	3,955,570	3,798,519	3,680,647	3,530,405	3,495,402	3,395,029	3,342,250	3,207,673	3,171,295	3,171,295
6	Less: Accumulated Depreciation	2,430,827	2,344,490	2,295,404	2,202,186	2,114,179	2,021,745	1,966,199	1,876,049	1,879,117	1,832,708	1,834,242	1,752,340	1,769,120	1,769,120
7	Net Investment	1,954,208	1,897,629	1,893,383	1,908,611	1,841,391	1,776,774	1,714,448	1,654,356	1,616,285	1,562,321	1,508,008	1,455,333	1,402,175	1,402,175
8	Average Investment		1,925,919	1,895,506	1,900,997	1,875,001	1,809,083	1,745,611	1,684,402	1,635,321	1,589,303	1,535,165	1,481,671	1,428,754	
9	Return on Average Investment - Equity Component		9,571	9,420	9,447	9,318	8,990	8,675	8,435	8,190	7,959	7,688	7,420	7,155	102,268
10	Return on Average Investment - Debt Component		2,788	2,744	2,752	2,714	2,618	2,527	2,516	2,443	2,374	2,293	2,213	2,134	30,116
11	Total Depreciation and Return		84,252	82,422	81,362	79,252	76,225	73,528	71,043	69,181	67,753	66,125	64,216	62,447	877,806

Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.9635% x 1/12 (Jan-Jun). Line 9 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.7369% x 1/12 (Jan-Jun).Line 10 x 1.7926% x 1/12 (Jul-Dec).

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2020 through December 2020

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	
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	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	
9	Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Return Requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.9635% x 1/12 (Jan-Jun). Line 9 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.7369% x 1/12 (Jan-Jun).Line 10 x 1.7926% x 1/12 (Jul-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2020 through December 2020

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
2	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Depreciation Base		43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	
4	Depreciation Expense		729	729	729	729	729	729	729	729	729	729	729	729	8,748
5	Cumulative Investment	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732
6	Less: Accumulated Depreciation	11,339	12,068	12,797	13,526	14,255	14,984	15,713	16,442	17,171	17,900	18,629	19,358	20,087	20,087
7	Net Investment	32,393	31,664	30,935	30,206	29,477	28,748	28,019	27,290	26,561	25,832	25,103	24,374	23,645	23,645
8	Average Investment		32,028	31,300	30,571	29,842	29,113	28,384	27,655	26,926	26,197	25,468	24,739	24,010	
9	Return on Average Investment - Equity Component		159	156	152	148	145	141	138	135	131	128	124	120	1,677
10	Return on Average Investment - Debt Component		46	45	44	43	42	41	41	40	39	38	37	36	492
11	Total Depreciation and Return		934	930	925	920	916	911	908	904	899	895	890	885	10,917

Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.9635% x 1/12 (Jan-Jun). Line 9 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.7369% x 1/12 (Jan-Jun).Line 10 x 1.7926% x 1/12 (Jul-Dec).

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2020 through December 2020

COMMERCIAL LOAD MANAGEMENT

	Description	Beginning of Period	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
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	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	
9	Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Return on Average Investment - Debt Component		0	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

Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 5.9635% x 1/12 (Jan-Jun). Line 9 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.7369% x 1/12 (Jan-Jun).Line 10 x 1.7926% x 1/12 (Jul-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
For Months January 2020 through December 2020

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	5,131	3,991	831,681	308,980	1,149,783
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		0	0	0	0	0	0	0	0	0	0	0	0	
5	Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Cumulative Investment In-Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	CWIP	0	0	0	0	0	0	0	0	0	5,131	9,122	840,803	1,149,783	1,149,783
9	Net Investment	$0	0	0	0	0	0	0	0	0	5,131	9,122	840,803	1,149,783	1,149,783
10	Average Investment		0	0	0	0	0	0	0	0	2,565	7,126	424,962	995,293	
11	Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	13	36	2,128	4,984	7,161
12	Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	4	11	635	1,487	2,137
13	Total Depreciation and Return		0	0	0	0	0	0	0	0	17	47	2,763	6,471	9,298

Depreciation expense is calculated using a useful life of 60 months.
Line 11 x 5.9635% x 1/12 (Jan-Jun). Line 11 x 6.0096% x 1/12 (Jul-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 12 x 1.7369% x 1/12 (Jan-Jun). Line 12 x 1.7926% x 1/12 (Jul-Dec).

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TAMPA ELECTRIC COMPANY
Reconciliation and Explanation of
Difference Between Filing and FPSC Audit
For Months January 2020 through December 2020

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, 2020 to December 31, 2020

Number of customers participating:

Residential Walk-Through:	1,514
Residential Customer Assisted:	59,766
Residential Computer Assisted:	0
Commercial/Industrial:	238
Commercial/Industrial Comprehensive:	0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $2,713,812.

Program Progress Summary: Through this reporting period 367,462 customers have participated in on-site audits. Additionally, 269,374 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, 2020 to December 31, 2020

Number of customers participating: 265

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $125,966.

Program Progress Summary: Through this reporting period 124,222 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, 2020 to December 31, 2020

Number of customers participating: 251

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $70,608.

Program Progress Summary: Through this reporting period 103,724 customers have participated.

Program Description and Progress

Program Title: Residential Electronically Commutated Motors (ECM)

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 1

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $115.

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

Program Description and Progress

Program Title: Energy Education, Awareness and Agency Outreach

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

Program Accomplishments: January 1, 2020 to December 31, 2020

In this reporting period Tampa Electric partnered with one local school to present Energy Education to 126 students through classroom video presentations. Tampa Electric also continues to partner with Junior Achievement BizTown, however due to COVID-19 restriction zero, Energy Education presentations were able to be held. In addition, the company gave 8 presentations to civic organizations prior to COVID-19 and distributed 445 energy saving kits to participating customers. As well as presented electric vehicle education to 643 students at 3 local high schools.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $230,769.

Program Progress Summary: Through this reporting period Tampa Electric has partnered with 139 local schools to present Energy Education to 41,309 students and Electric Vehicle Education to 1,039 with 3 local high schools. In addition, the company gave 195 presentations to civic organizations that generated 1,423 customer assisted audits and distributed 8,332 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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $106.

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, 2020 to December 31, 2020

Number of customers participating: 858

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $773,253.

Program Progress Summary: Through this reporting period 15,341 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, 2020 to December 31, 2020

Number of customers participating: 10

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $3,500.

Program Progress Summary: Through this reporting period 10 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, 2020 to December 31, 2020

Number of customers participating: 42

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $2,100.

Program Progress Summary: Through this reporting period 42 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, 2020 to December 31, 2020

Number of customers participating: 3,578

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $579,479.

Program Progress Summary: Through this reporting period 211,982 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, 2020 to December 31, 2020

Number of customers participating: 1,760

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $698,135.

Program Progress Summary: Through this reporting period 51,821 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, 2020 to December 31, 2020 Number of net customers participating: 138
Program Fiscal Expenditures:	January 1, 2020 to December 31, 2020 Actual expenses were $2,477,329.
Program Progress Summary:	Through this reporting period 5,921 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, 2020 to December 31, 2020

Number of net customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $1,258.

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

Program Description and Progress

Program Title: Residential Wall Insulation

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 3

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $1,349.

Program Progress Summary: Through this reporting period 202 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, 2020 to December 31, 2020

Number of customers participating: 1,875

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $744,237.

Program Progress Summary: Through this reporting period 18,348 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, 2020 to December 31, 2020

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $31,944.

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

Program Description and Progress

Program Title: Commercial Ceiling Insulation

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 3

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $1,036.

Program Progress Summary: Through this reporting period 327 customers have participated.

Program Description and Progress

Program Title: Commercial Chiller

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 1

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $9,671.

Program Progress Summary: Through this reporting period 75 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, 2020 to December 31, 2020

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, 2020 to December 31, 2020

Actual expenses were $27,870.

Program Progress Summary: At the end of 2020, 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 2020, the company received 133 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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

Program Description and Progress

Program Title: Cool Roof

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 22

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $184,410.

Program Progress Summary: Through this reporting period 290 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, 2020 to December 31, 2020

Number of customers participating: 14

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $3,879.

Program Progress Summary: Through this reporting period 2,352 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, 2020 to December 31, 2020

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $3,134,957.

Program Progress Summary: Through this reporting period the company's vendor maintains a portfolio of participating customers providing an available total of 40 MW for demand response control.

Program Description and Progress

Program Title: Commercial Duct Repair

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $37.

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

Program Description and Progress

Program Title: Commercial Electronically Commutated Motors (ECM)

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

Program Progress Summary: Through this reporting period zero 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, 2020 to December 31, 2020

Net new customers participating: 1

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $17,047,601.

Program Progress Summary: This program was approved by the Commission in Docket No. 990037-EI, Order No. PSC-99-1778-FOF-EI, issued September 10, 1999.

Beginning May 2009, Tampa Electric transferred existing IS (non-firm) customers to a new IS (firm) rate schedule. These customers are now incented under GSLM-2 or GSLM-3 rate riders with expenses recovered through the ECCR clause.

Program Description and Progress

Program Title: Commercial Street and Outdoor Lighting Conversion

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of luminaires retired: 25,469

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Net expenditures were $3,504,390.

Program Progress Summary: Through this reporting period 89,771 luminaires have been converted.

Program Description and Progress

Program Title: Lighting Conditioned Space

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 186

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $566,617.

Program Progress Summary: Through this reporting period 2,972 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, 2020 to December 31, 2020

Number of customers participating: 93

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $145,525.

Program Progress Summary: Through this reporting period 1,022 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, 2020 to December 31, 2020

Number of customers participating: 4

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $9,608.

Program Progress Summary: Through this reporting period 230 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, 2020 to December 31, 2020

Net new customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $6,615.

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

Program Description and Progress

Program Title: Refrigeration Anti-Condensate Control

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

Program Description and Progress

Program Title: Standby Generator

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Net new customers participating: 14

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $3,746,955.

Program Progress Summary: Through this reporting period there are 110 participating customers.

Program Description and Progress

Program Title: Thermal Energy Storage

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $158,856.

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

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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

Program Description and Progress

Program Title: Commercial Wall Insulation

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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

Program Description and Progress

Program Title: Commercial Water Heating

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

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $0.

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, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $23,052.

Program Progress Summary: Tampa Electric has initiated the construction of the integrated renewable energy system and is projecting the completion of the construction in the summer of 2021. The company will start the pilot program upon completion of construction.

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, 2020 to December 31, 2020

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $87,852.

Program Progress Summary: For 2020, the company continued to make progress with Research and Development ("R&D") efforts with the home energy management systems and the company received the electric vehicles and demand side management benefits study from the University of South Florida's ("USF") Center for Urban Transportation Research ("CUTR").

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, 2020 to December 31, 2020

Year-end customers participating:	1,232
Number of net customers participating:	-162
Blocks of energy purchased:	2,106
One-time blocks of energy sold:	0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $161,330.
Actual program revenues were $132,895.

Program Progress Summary: Through this reporting period 50,592 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, 2020 to December 31, 2020

N/A

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were $737,635.

Program Progress Summary: N/A

CONSERVATION COSTS
PROJECTED

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TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION BY RATE CLASS
JANUARY 2022 THROUGH DECEMBER 2022
Projected

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Projected AVG 12 CP at Meter (MWh)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWh)	(7) Projected AVG 12 CP at Generation (MWh)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13 Avg Demand Factor (%)
RS	52.65%	9,728,165	2,109	1.07466	1.05327	10,246,390	2,267	49.26%	59.22%	58.46%
GS, CS	60.61%	953,392	180	1.07466	1.05325	1,004,163	193	4.83%	5.04%	5.02%
GSD Optional	4.01%	417,435	61	1.06993	1.04882	437,816	65	2.11%	1.70%	1.73%
GSD, SBF,RSD	73.83%	7,681,911	1,127	1.06993	1.04882	8,056,974	1,205	38.74%	31.48%	32.04%
IS,SBI	112.33%	920,157	94	1.03086	1.01682	935,638	96	4.50%	2.51%	2.66%
LS1, LS2	903.21%	110,703	1	1.07466	1.05327	116,600	2	0.56%	0.05%	0.09%
TOTAL		19,811,763	3,571			20,797,581	3,828	100%	100%	100%

(1) AVG 12 CP load factor based on projected 2022 calendar data.
(2) Projected MWh sales for the period Jan. 2022 thru Dec. 2022
(3) Calculated: Col (2) / (8760*Col (1)).
(4) Based on 2020 projected demand losses.
(5) Based on 2020 projected energy losses.
(6) Col (2) * Col (5).
(7) Col (3) * Col (4).
(8) Col (6) / total for Col (6).
(9) Col (7) / total for Col (7).
(10) Col (8) * 0.0769 + Col (9) * 0.9231

NOTE: Interruptible rates not included in demand allocation of capacity payments.

C-1

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2022 through December 2022

1.	Total Incremental Cost	46,630,970
2.	Demand Related Incremental Costs	27,361,985
3.	Energy Related Incremental Costs	19,268,985

RETAIL BY RATE CLASS

		RS	GS, CS	GSD, SBF RSD	GSD OPTIONAL	IS, SBI	LS1, LS2	Total
4.	Demand Allocation Percentage	58.46%	5.02%	32.04%	1.73%	2.66%	0.09%	100.00%
5.	Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	15,995,816	1,373,572	8,766,780	473,362	727,829	24,626	27,361,985
6.	Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(1,582,305)	(135,874)	(867,209)	(46,825)	(71,997)	(2,436)	(2,706,646)
7.	Total Demand Related Incremental Costs	14,413,511	1,237,698	7,899,571	426,537	655,832	22,190	24,655,339
8.	Energy Allocation Percentage	49.26%	4.83%	38.74%	2.11%	4.50%	0.56%	100.00%
9.	Net Energy Related Incremental Costs	9,491,902	930,692	7,464,805	406,576	867,104	107,906	19,268,985
10.	Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(965,489)	(94,667)	(759,298)	(41,356)	(88,199)	(10,976)	(1,959,985)
11.	Total Net Energy Related Incremental Costs	8,526,414	836,025	6,705,507	365,220	778,905	96,930	17,309,000
12.	Total Incremental Costs (Line 5 + 9)	25,487,719	2,304,264	16,231,585	879,938	1,594,933	132,532	46,630,970
13.	Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	(2,547,794)	(230,541)	(1,626,508)	(88,181)	(160,196)	(13,412)	(4,666,631)
14.	Total (Line 12 + 13)	22,939,925	2,073,723	14,605,077	791,757	1,434,737	119,120	41,964,339
15.	Retail MWH Sales	9,728,165	953,392	7,681,911	417,435	920,157	110,703	19,811,763
16	Effective MWH at Secondary	9,728,165	953,392	7,681,911	417,435	920,157	110,703	19,811,763
17.	Projected Billed KW at Meter	*	*	17,854,691	*	1,945,273	*	
18.	Cost per KWH at Secondary (Line 14/Line 16)	0.23581	0.21751	*	0.18967	*	0.10760	
19.	Revenue Tax Expansion Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	
20.	Adjustment Factor Adjusted for Taxes	0.2360	0.2177	*	0.1898	*	0.1077	
21.	Conservation Adjustment Factor (cents/KWH)							
	RS, GS, CS, GSD Optional and LS1, LS2 Rates (cents/KWH) *							
	- Secondary	0.236	0.218		0.190		0.108	
	- Primary				0.188			
	- Subtransmission				0.186			
	GSD, SBF, RSD, IS, and SBI Standard Rates ($/KW) *							
	Full Requirement							
	- Secondary	*	*	0.82	*		*	
	- Primary	*	*	0.81	*	0.73	*	
	- Subtransmission	*	*	0.80	*	0.72	*	

* (ROUNDED TO NEAREST .001 PER KWH or KW)

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION BY RATE CLASS
JANUARY 2022 THROUGH DECEMBER 2022
Projected

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Projected AVG 12 CP at Meter (MWh)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWh)	(7) Projected AVG 12 CP at Generation (MWh)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13 Avg Demand Factor (%)
RS	52.64%	9,728,165	2,110	1.07440	1.05326	10,246,279	2,267	49.26%	59.21%	58.44%
GS,CS	60.60%	953,392	180	1.07440	1.05324	1,004,152	193	4.83%	5.04%	5.02%
GSD Optional	4.44%	415,088	62	1.07343	1.05213	436,728	67	2.10%	1.75%	1.78%
GSD, SBD, RSD	71.44%	6,675,591	1,004	1.07343	1.05213	7,023,602	1,078	33.77%	28.15%	28.58%
GSLDPR	99.91%	1,193,640	136	1.04485	1.02672	1,225,538	142	5.89%	3.71%	3.88%
GSLDSU	108.11%	735,184	78	1.02666	1.01449	745,836	80	3.59%	2.09%	2.21%
LS1, LS2	903.21%	110,703	1	1.07440	1.05326	116,599	2	0.56%	0.05%	0.09%
TOTAL		19,811,763	3,571			20,798,734	3,829	100%	100%	100%

(1) AVG 12 CP load factor based on projected 2022 calendar data.
(2) Projected MWh sales for the period Jan. 2022 thru Dec. 2022
(3) Calculated: Col (2) / (8760*Col (1)).
(4) Based on 2020 projected demand losses.
(5) Based on 2020 projected energy losses.
(6) Col (2) * Col (5).
(7) Col (3) * Col (4).
(8) Col (6) / total for Col (6).
(9) Col (7) / total for Col (7).
(10) Col (8) * 0.0769 + Col (9) * 0.9231

NOTE: Interruptible rates not included in demand allocation of capacity payments.

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2022 through December 2022

1. Total Incremental Cost	46,630,970
2. Demand Related Incremental Costs	27,361,985
3. Energy Related Incremental Costs	19,268,985

RETAIL BY RATE CLASS

	RS	GS, CS	GSD, SBD RSD	GSD OPTIONAL	GSLDPR	GSLDSU	LS1, LS2	Total
4. Demand Allocation Percentage	58.44%	5.02%	28.58%	1.78%	3.88%	2.21%	0.09%	100.00%
5. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	15,990,344	1,373,572	7,820,055	487,043	1,061,645	604,700	24,626	27,361,985
6. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(1,581,764)	(135,874)	(773,559)	(48,178)	(105,018)	(59,817)	(2,436)	(2,706,646)
7. Total Demand Related Incremental Costs	14,408,580	1,237,698	7,046,496	438,865	956,627	544,883	22,190	24,655,339
8. Energy Allocation Percentage	49.26%	4.83%	33.77%	2.10%	5.89%	3.59%	0.56%	100.00%
9. Net Energy Related Incremental Costs	9,491,902	930,692	6,507,136	404,649	1,134,943	691,757	107,906	19,268,985
10. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(965,489)	(94,667)	(661,887)	(41,160)	(115,443)	(70,363)	(10,976)	(1,959,985)
11. Total Net Energy Related Incremental Costs	8,526,414	836,025	5,845,249	363,489	1,019,500	621,393	96,930	17,309,000
12. Total Incremental Costs (Line 5 + 9)	25,482,246	2,304,264	14,327,192	891,692	2,196,588	1,296,456	132,532	46,630,970
13. Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	(2,547,253)	(230,541)	(1,435,446)	(89,338)	(220,461)	(130,180)	(13,412)	(4,666,631)
14. Total (Line 12 + 13)	22,934,994	2,073,723	12,891,745	802,354	1,976,127	1,166,276	119,120	41,964,339
15. Retail MWH Sales	9,728,165	953,392	6,675,591	415,088	1,193,640	735,184	110,703	19,811,763
16 Effective MWH at Secondary	9,728,165	953,392	6,675,591	415,088	1,193,640	735,184	110,703	19,811,763
17. Projected Billed KW at Meter	*	*	15,876,488	*	2,567,651	12,058,912	*	
18. Cost per KWH at Secondary (Line 14/Line 16)	0.23576	0.21751	*	0.19330	*	*	0.10760	
19. Revenue Tax Expansion Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	
20. Adjustment Factor Adjusted for Taxes	0.2359	0.2177	*	0.1934	*	*	0.1077	
21. Conservation Adjustment Factor (cents/KWH)								
RS, GS, CS, GSD Optional, LS1, and LS2 Rates (cents/KWH) *								
- Secondary	0.236	0.218		0.193			0.108	
- Primary				0.191				
- Subtransmission				0.189				
GSD, SBD, RSD, GSLDPR, and GSLDSU Standard Rates ($/KW) *								
Full Requirement								
- Secondary	*	*	0.81	*			*	
- Primary	*	*	0.80	*	0.77		*	
- Subtransmission	*	*	0.80	*		0.10	*	

* (ROUNDED TO NEAREST .001 PER KWH or KW)

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2022 through December 2022

ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
D0083437 Residential Walk-Through Energy Audit	170,409	130,002	128,002	189,747	128,002	132,111	86,178	137,042	136,220	136,326	130,370	186,358	1,690,767
D0083432 Residential Customer Assisted Audit	583	583	683	583	583	583	398,583	583	583	683	583	583	405,192
D0083434, D0083317 Residential Computer Assisted Audit	0	0	842	0	842	0	0	842	300	842	0	0	3,666
D0083526 Residential Ceiling Insulation	12,845	12,764	12,064	13,491	14,889	14,889	17,713	17,713	17,713	14,889	14,889	12,064	175,920
D0083530 Residential Duct Repair	8,240	8,159	7,909	7,459	7,459	7,459	7,459	7,459	7,459	7,459	7,459	7,459	91,435
D0083488 Energy and Renewable Education, Awareness and Agen	14,232	14,227	14,497	14,292	14,287	26,481	14,276	14,271	14,466	14,261	14,172	14,105	183,562
D0083546 Energy Star Multi-Family	0	0	0	0	0	0	0	0	105,383	0	0	0	105,383
D0083541 Energy Star for New Homes	92,743	92,743	92,743	92,743	92,743	92,743	92,743	92,743	95,543	92,743	93,543	92,743	1,116,520
D0091086 Energy Star Pool Pumps	15,520	15,520	15,520	19,106	19,106	19,106	19,106	19,106	19,106	15,520	15,520	11,934	204,171
D0091087 Energy Star Thermostats	6,438	6,438	6,438	6,438	6,438	8,318	7,024	7,024	7,024	7,024	6,438	5,852	80,891
D0083332 Residential Heating and Cooling	33,081	40,170	43,520	46,641	50,210	53,811	57,411	57,411	57,380	43,070	36,470	29,494	548,669
D0083538 Neighborhood Weatherization	405,942	405,941	405,942	406,092	405,942	420,681	411,570	411,968	411,420	410,325	405,544	404,842	4,906,210
D0083542 Energy Planner	280,984	282,578	380,940	305,920	291,524	433,800	300,190	317,857	305,496	308,904	314,314	331,003	3,853,506
D0091106 Residential Prime Time Plus	17,010	17,010	17,010	17,010	17,010	17,010	17,010	17,010	17,010	24,882	24,882	26,507	229,360
D0083486 Residential Window Replacement	17,747	17,666	21,067	20,617	20,657	20,657	20,657	20,657	20,657	20,657	16,966	16,966	234,972
D0083335 Prime Time	880	5,105	880	5,205	880	5,105	880	5,205	880	5,205	880	5,789	36,895
D0083447 Commercial/Industrial Audit (Free)	30,445	27,095	29,795	26,195	27,195	26,545	26,195	28,695	26,195	26,195	29,195	26,091	329,834
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	0	1,066	0	1,066	0	0	1,066	0	0	1,066	0	4,262
D0083534 Commercial Chiller	0	0	3,683	0	3,658	3,658	0	3,658	0	3,683	0	0	18,340
D0083487 Cogeneration	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	41,958
D0083318 Conservation Value	0	0	0	0	220	220	220	51,772	0	0	0	0	52,432
D0083540 Commercial Cooling	433	358	358	716	358	358	716	383	358	358	716	383	5,495
D0083533 Demand Response	256,263	256,213	256,213	256,213	256,263	256,213	256,213	256,263	256,213	256,213	257,763	256,213	3,076,260
D0091107 Facility Energy Management System	1,327	26,510	0	1,327	26,510	0	1,327	26,510	1,485	1,485	1,485	26,510	114,477
D0083506 Industrial Load Management (GLSM 2&3)	1,429,034	1,430,279	1,428,984	1,428,810	1,428,860	1,428,810	1,428,810	1,430,104	1,428,810	1,428,810	1,428,860	1,429,209	17,149,379
D0083547 LED Street and Outdoor Conversion Program	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,117	5,293,360
D0083528 Lighting Conditioned Space	30,263	43,241	30,013	43,241	43,241	43,241	44,441	30,013	43,241	30,013	31,013	43,441	455,404
D0083544 Lighting Non-Conditioned Space	9,535	9,285	15,013	15,013	9,285	9,285	16,213	15,013	15,013	9,285	9,285	16,213	148,436
D0083535 Lighting Occupancy Sensors	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	30,458
D0083527 CILM (GLSM 1)	0	0	0	933	933	933	933	933	933	933	0	0	6,531
D0091108 Commercial Smart Thermostats	2,681	2,681	4,010	4,010	4,010	4,010	4,660	2,681	4,010	4,010	4,010	3,331	44,103
D0083529 Standby Generator	323,756	323,756	325,266	325,466	326,456	326,456	326,456	329,956	329,956	329,956	333,456	332,456	3,933,387
D0091109 Variable Frequency Drive Control for Compressors	3,509	3,567	3,567	6,225	3,567	6,225	3,567	3,567	3,567	6,225	3,567	3,567	50,723
D0083537 Commercial Water Heating	0	0	0	0	0	0	2,171	0	0	0	0	0	2,171
D0083539 Conservation Research and Development	207	207	207	207	207	207	207	207	207	207	207	207	2,486
D0083531 Renewable Energy Program (Sun to Go)	86,173	(4,066)	869	(9,066)	(8,827)	(9,066)	(4,131)	(9,066)	81,023	(8,916)	(9,066)	873	106,732
D0083328 Common Expenses	49,414	51,370	77,289	50,654	49,436	52,068	98,894	50,439	58,068	52,081	50,417	52,090	692,220
D0090066 Integrated Renewable Energy System (Pilot)	112,463	111,896	111,329	110,762	110,195	109,628	109,062	108,495	107,928	107,361	106,794	106,227	1,312,134
Total All Programs	3,859,303	3,778,444	3,882,864	3,853,195	3,800,350	3,958,690	4,213,900	3,904,725	4,020,794	3,797,834	3,777,943	3,889,661	46,737,702
Less Renewable Energy Expenses	86,173	(4,066)	869	(9,066)	(8,827)	(9,066)	(4,131)	(9,066)	81,023	(8,916)	(9,066)	873	106,732
Total Recoverable Conservation Expenses	3,773,130	3,782,510	3,881,995	3,862,262	3,809,176	3,967,757	4,218,031	3,913,791	3,939,770	3,806,750	3,787,009	3,888,788	46,630,970
Summary of Demand & Energy													
Energy	1,524,653	1,527,122	1,568,760	1,594,854	1,553,094	1,635,379	1,933,553	1,635,821	1,670,119	1,526,475	1,505,303	1,593,851	19,268,985
Demand	2,248,477	2,255,388	2,313,235	2,267,408	2,256,082	2,332,378	2,284,478	2,277,970	2,269,651	2,280,275	2,281,706	2,294,937	27,361,985
Total Recoverable Consv. Expenses	3,773,130	3,782,510	3,881,995	3,862,262	3,809,176	3,967,757	4,218,031	3,913,791	3,939,770	3,806,750	3,787,009	3,888,788	46,630,970

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2022 through December 2022

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
D0083437 Residential Walk-Through Energy Audit	0	904,862	6,600	0	629,995	0	122,800	26,510	0	1,690,767
D0083432 Residential Customer Assisted Audit	0	6,992	0	398,000	0	0	0	200	0	405,192
D0083434, D0083317 Residential Computer Assisted Audit	0	3,366	0	0	0	0	0	300	0	3,666
D0083526 Residential Ceiling Insulation	0	46,324	0	0	0	127,875	240	1,481	0	175,920
D0083530 Residential Duct Repair	0	29,024	0	0	0	60,000	480	1,931	0	91,435
D0083488 Energy and Renewable Education, Awareness and Ag	9,280	132,007	29,000	0	0	0	975	12,300	0	183,562
D0083546 Energy Star Multi-Family	0	383	0	0	0	105,000	0	0	0	105,383
D0083541 Energy Star for New Homes	0	32,380	0	0	0	1,080,000	300	3,840	0	1,116,520
D0091086 Energy Star Pool Pumps	0	18,551	0	0	0	185,500	120	0	0	204,171
D0091087 Energy Star Thermostats	0	30,891	0	0	0	50,000	0	0	0	80,891
D0083332 Residential Heating and Cooling	0	72,242	0	0	0	472,500	360	3,567	0	548,669
D0083538 Neighborhood Weatherization	0	826,304	411,618	0	50,000	3,564,108	31,800	22,380	0	4,906,210
D0083542 Energy Planner	1,046,076	1,161,244	199,300	817,018	470,004	0	35,748	124,116	0	3,853,506
D0091106 Residential Prime Time Plus	0	227,735	0	100	0	0	25	1,500	0	229,360
D0083486 Residential Window Replacement	0	56,161	0	0	0	176,400	240	2,171	0	234,972
D0083335 Prime Time	684	10,561	0	25,200	0	0	150	300	0	36,895
D0083447 Commercial/Industrial Audit (Free)	0	256,774	3,700	0	50,000	0	3,900	15,460	0	329,834
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	1,942	0	2,000	0	0	320	0	0	4,262
D0083534 Commercial Chiller	0	790	0	0	0	17,500	50	0	0	18,340
D0083487 Cogeneration	0	40,758	0	0	0	0	1,200	0	0	41,958
D0083318 Conservation Value	0	1,890	0	542	0	50,000	0	0	0	52,432
D0083540 Commercial Cooling	0	2,370	0	0	0	3,000	75	50	0	5,495
D0083533 Demand Response	0	34,960	0	0	0	3,038,400	1,400	1,500	0	3,076,260
D0091107 Facility Energy Management System	0	14,377	0	0	0	100,000	100	0	0	114,477
D0083506 Industrial Load Management (GLSM 2&3)	0	47,804	0	0	0	17,100,000	1,575	0	0	17,149,379
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	5,418,360	(125,000)	5,293,360
D0083528 Lighting Conditioned Space	0	64,654	0	0	0	387,500	600	2,650	0	455,404
D0083544 Lighting Non-Conditioned Space	0	55,186	0	0	0	90,000	600	2,650	0	148,436
D0083535 Lighting Occupancy Sensors	0	12,158	0	0	0	18,000	300	0	0	30,458
D0083527 CILM (GLSM 1)	0	0	0	0	0	6,531	0	0	0	6,531
D0091108 Commercial Smart Thermostats	0	18,503	0	0	0	24,000	300	1,300	0	44,103
D0083529 Standby Generator	0	68,467	0	150,000	0	3,687,520	1,800	25,600	0	3,933,387
D0091109 Variable Frequency Drive Control for Compressors	0	12,923	0	0	0	37,500	300	0	0	50,723
D0083537 Commercial Water Heating	0	171	0	0	0	2,000	0	0	0	2,171
D0083539 Conservation Research and Development	0	2,486	0	0	0	0	0	0	0	2,486
D0083531 Renewable Energy Program (Sun to Go)	0	13,207	0	215,000	0	0	75	450	(122,000)	106,732
D0083328 Common Expenses	0	472,672	600	105,558	0	0	0	113,390	0	692,220
D0090066 Integrated Renewable Energy System (Pilot)	1,297,488	14,046	0	0	0	0	600	0	0	1,312,134
Total All Programs	2,353,528	4,695,166	650,818	1,713,418	1,199,999	30,383,334	206,433	5,782,006	(247,000)	46,737,702
Less Renewable Energy Expenses	0	13,207	0	215,000	0	0	75	450	(122,000)	106,732
Total Recoverable Conservation Expenses	2,353,528	4,681,959	650,818	1,498,418	1,199,999	30,383,334	206,358	5,781,556	(125,000)	46,630,970
Summary of Demand & Energy										
Energy	1,181,062	3,467,209	550,868	861,830	964,997	6,550,883	183,234	5,633,903	(125,000)	19,268,986
Demand	1,172,466	1,214,750	99,950	636,588	235,002	23,832,451	23,124	147,653	0	27,361,984
Total Recoverable Consv. Expenses	2,353,528	4,681,959	650,818	1,498,418	1,199,999	30,383,334	206,358	5,781,556	(125,000)	46,630,970

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	2,288,844
2. Retirements		1,050	61,066	23,034	52,216	47,726	44,093	32,210	68,597	33,666	58,323	43,475	107,005	572,461
3. Depreciation Base		3,471,180	3,600,851	3,768,554	3,907,075	4,050,086	4,196,730	4,355,257	4,477,397	4,634,468	4,766,882	4,914,144	4,997,876	51,140,500
4. Depreciation Expense		56,272	58,934	61,412	63,964	66,310	68,723	71,267	73,605	75,932	78,345	80,675	82,600	838,039
5. Cumulative Investment	3,281,493	3,471,180	3,600,851	3,768,554	3,907,075	4,050,086	4,196,730	4,355,257	4,477,397	4,634,468	4,766,882	4,914,144	4,997,876	4,997,876
6. Less: Accumulated Depreciation	1,560,479	1,615,701	1,613,569	1,651,947	1,663,695	1,682,279	1,706,909	1,745,966	1,750,974	1,793,240	1,813,262	1,850,462	1,826,057	1,826,057
7. Net Investment	1,721,014	1,855,479	1,987,282	2,116,607	2,243,380	2,367,807	2,489,821	2,609,291	2,726,423	2,841,228	2,953,620	3,063,682	3,171,819	3,171,819
8. Average Investment		1,788,247	1,921,381	2,051,945	2,179,994	2,305,594	2,428,814	2,549,556	2,667,857	2,783,826	2,897,424	3,008,651	3,117,751	
9. Return on Average Investment - Equity Component		10,089	10,840	11,576	12,299	13,007	13,702	14,384	15,051	15,705	16,346	16,974	17,589	167,562
10. Return on Average Investment - Debt Component		2,437	2,618	2,796	2,971	3,142	3,310	3,474	3,636	3,794	3,948	4,100	4,249	40,475
11. Total Depreciation and Return		68,798	72,392	75,784	79,234	82,459	85,735	89,125	92,292	95,431	98,639	101,749	104,438	1,046,076

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	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

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	10,039	12,523	22,562
3. Depreciation Base		43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	33,693	21,170	
4. Depreciation Expense		729	729	729	729	729	729	729	729	729	729	645	457	8,392
5. Cumulative Investment	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	33,693	21,170	21,170
6. Less: Accumulated Depreciation	28,834	29,563	30,292	31,021	31,750	32,479	33,208	33,937	34,666	35,395	36,124	26,730	14,664	14,664
7. Net Investment	14,898	14,169	13,440	12,711	11,982	11,253	10,524	9,795	9,066	8,337	7,608	6,963	6,506	6,506
8. Average Investment		14,534	13,805	13,076	12,347	11,618	10,889	10,160	9,431	8,702	7,973	7,286	6,735	
9. Return on Average Investment - Equity Component		82	78	74	70	66	61	57	53	49	45	41	38	714
10. Return on Average Investment - Debt Component		20	19	18	17	16	15	14	13	12	11	10	9	174
11. Total Depreciation and Return		831	826	821	816	811	805	800	795	790	785	696	504	9,280

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	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

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. 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		4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	
5. Depreciation Expense		80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	971,208
6. Cumulative Investment	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034
7. Less: Accumulated Depreciation	488,542	569,476	650,410	731,344	812,278	893,212	974,146	1,055,080	1,136,014	1,216,948	1,297,882	1,378,816	1,459,750	1,459,750
8. CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
9. Net Investment	4,367,492	4,286,558	4,205,624	4,124,690	4,043,756	3,962,822	3,881,888	3,800,954	3,720,020	3,639,086	3,558,152	3,477,218	3,396,284	3,396,284
10. Average Investment		4,327,025	4,246,091	4,165,157	4,084,223	4,003,289	3,922,355	3,841,421	3,760,487	3,679,553	3,598,619	3,517,685	3,436,751	
11. Return on Average Investment - Equity Component		24,411	23,955	23,498	23,041	22,585	22,128	21,672	21,215	20,759	20,302	19,845	19,389	262,800
12. Return on Average Investment - Debt Component		5,897	5,786	5,676	5,566	5,455	5,345	5,235	5,125	5,014	4,904	4,794	4,683	63,480
13. Total Depreciation and Return		111,242	110,675	110,108	109,541	108,974	108,407	107,841	107,274	106,707	106,140	105,573	105,006	1,297,488

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

PRIME TIME PLUS

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	58,000	58,000
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	58,000	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	483	483
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	58,000	58,000
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	483	483
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	57,517	57,517
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	28,759	
9. Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	162	162
10. Return Requirements		0	0	0	0	0	0	0	0	0	0	0	39	39
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	684	684

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.7699% x 1/12 (Jan-Dec). Based on ROE of 10.75% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

Program Name		Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083437	Residential Walk-Through Energy Audit										
	Actual	0	619,143	486	416	184,266	0	27,816	21,046	0	853,173
	Projected	0	479,521	3,300	0	625,916	0	61,400	17,570	0	1,187,707
	Total	0	1,098,664	3,786	416	810,182	0	89,216	38,616	0	2,040,880
D0083432	Residential Customer Assisted Audit										
	Actual	0	942	0	0	0	0	0	0	0	942
	Projected	0	3,496	100	398,000	0	0	0	0	0	401,596
	Total	0	4,438	100	398,000	0	0	0	0	0	402,538
D0083434, D0083317	Residential Computer Assisted Audit										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	842	0	0	0	0	0	300	0	1,142
	Total	0	842	0	0	0	0	0	300	0	1,142
D0083526	Residential Ceiling Insulation										
	Actual	0	26,403	0	0	0	55,241	0	0	0	81,644
	Projected	0	23,167	0	0	0	49,500	120	1,250	0	74,037
	Total	0	49,570	0	0	0	104,741	120	1,250	0	155,681
D0083530	Residential Duct Repair										
	Actual	0	7,525	0	0	0	16,225	0	0	0	23,750
	Projected	0	14,098	0	0	0	30,000	120	1,250	0	45,468
	Total	0	21,623	0	0	0	46,225	120	1,250	0	69,218
D0083488	Energy and Renewable Education, Awareness and Agency Outreach										
	Actual	5,216	56,748	100,883	8,638	21	0	0	623	0	172,129
	Projected	5,045	58,266	600	20,142	0	0	400	4,300	0	88,753
	Total	10,261	115,014	101,483	28,780	21	0	400	4,923	0	260,882
D0083546	Energy Star Multi-Family										
	Actual	0	210	0	0	0	0	0	0	0	210
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	210	0	0	0	0	0	0	0	210
D0083541	Energy Star for New Homes										
	Actual	0	9,899	0	0	0	636,200	0	0	0	646,099
	Projected	0	15,693	0	0	0	450,000	60	1,820	0	467,573
	Total	0	25,592	0	0	0	1,086,200	60	1,820	0	1,113,672
D0091086	Energy Star Pool Pumps										
	Actual	0	0	0	0	0	89,250	0	0	0	89,250
	Projected	0	12,302	0	0	0	89,250	0	900	0	102,452
	Total	0	12,302	0	0	0	178,500	0	900	0	191,702
D0091087	Energy Star Thermostats										
	Actual	0	0	0	0	0	23,450	0	0	0	23,450
	Projected	0	14,737	0	0	0	27,000	0	900	0	42,637
	Total	0	14,737	0	0	0	50,450	0	900	0	66,087
D0083332	Residential Heating and Cooling										
	Actual	0	30,052	0	0	0	207,090	0	450	0	237,592
	Projected	0	30,772	0	0	0	229,500	60	120	0	260,452
	Total	0	60,824	0	0	0	436,590	60	570	0	498,044
D0083538	Neighborhood Weatherization										
	Actual	0	78,681	61,545	2,161	18	114,837	0	2,811	0	260,053
	Projected	0	550,350	30,400	214,920	3,000	2,328,300	15,500	1,440	0	3,143,910
	Total	0	629,031	91,945	217,081	3,018	2,443,137	15,500	4,251	0	3,403,963
D0083542	Energy Planner										
	Actual	338,716	379,379	25,346	238,454	0	0	17,718	9,189	0	1,008,802
	Projected	337,906	557,373	40,100	418,825	7,000	0	17,824	11,258	0	1,390,286
	Total	676,622	936,752	65,446	657,279	7,000	0	35,542	20,447	0	2,399,088
D0091106	Residential Prime Time Plus										
	Actual	0	0	0	237	0	0	0	0	0	237
	Projected	0	39,805	0	0	0	0	0	0	0	39,805
	Total	0	39,805	0	237	0	0	0	0	0	40,042
D0083486	Residential Window Replacement										
	Actual	0	31,368	0	0	0	126,216	0	0	0	157,584
	Projected	0	26,406	0	0	0	83,160	120	120	0	109,806
	Total	0	57,774	0	0	0	209,376	120	120	0	267,390
D0083335	Prime Time										
	Actual	0	3,419	129	8,358	0	0	0	297	0	12,203
	Projected	0	8,297	0	8,400	0	0	0	180	0	16,877
	Total	0	11,716	129	16,758	0	0	0	477	0	29,080
D0083447	Commercial/Industrial Audit (Free)										
	Actual	0	100,206	29	310	4,310	0	6	3,438	0	108,299
	Projected	0	132,809	1,900	0	50,000	0	1,000	5,920	0	191,629
	Total	0	233,015	1,929	310	54,310	0	1,006	9,358	0	299,928
D0083446	Comprehensive Commercial/Industrial Audit (Paid)										
	Actual	0	0	0	0	0	0	0	(420)	0	(420)
	Projected	0	486	0	500	0	0	80	0	0	1,066
	Total	0	486	0	500	0	0	80	(420)	0	646
D0083534	Commercial Chiller										
	Actual	0	0	0	0	0	0	0	105	0	105
	Projected	0	158	0	0	0	3,500	0	0	0	3,658
	Total	0	158	0	0	0	3,500	0	105	0	3,763
D0083487	Cogeneration										
	Actual	0	12,941	0	0	0	0	0	0	0	12,941
	Projected	0	20,055	0	0	0	0	400	0	0	20,455
	Total	0	32,996	0	0	0	0	400	0	0	33,396

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083318	Conservation Value										
	Actual	0	94	0	0	0	0	(3)	0	0	91
	Projected	0	958	0	0	0	0	50	0	0	1,008
	Total	0	1,052	0	0	0	0	47	0	0	1,099
D0083543	Cool Roof										
	Actual	0	249	0	0	0	91,480	0	(85)	0	91,644
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	249	0	0	0	91,480	0	(85)	0	91,644
D0083540	Commercial Cooling										
	Actual	0	198	0	0	0	2,090	0	105	0	2,393
	Projected	0	316	0	0	0	400	25	0	0	741
	Total	0	514	0	0	0	2,490	25	105	0	3,134
D0083533	Demand Response										
	Actual	0	12,614	0	0	0	1,519,200	0	(114)	0	1,531,700
	Projected	0	16,827	0	0	0	1,519,200	500	2,500	0	1,539,027
	Total	0	29,441	0	0	0	3,038,400	500	2,386	0	3,070,727
D0091107	Facility Energy Management System										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	6,952	0	0	0	50,000	50	0	0	57,002
	Total	0	6,952	0	0	0	50,000	50	0	0	57,002
D0083506	Industrial Load Management (GLSM 2&3)										
	Actual	0	15,743	0	0	0	9,672,953	0	113	0	9,688,809
	Projected	0	24,091	0	0	0	8,550,000	900	0	0	8,574,991
	Total	0	39,834	0	0	0	18,222,953	900	113	0	18,263,800
D0083547	LED Street and Outdoor Conversion Program										
	Actual	0	0	0	0	0	0	0	5,405,004	(120,294)	5,284,710
	Projected	0	0	0	0	0	0	0	2,352,378	(54,000)	2,298,378
	Total	0	0	0	0	0	0	0	7,757,382	(174,294)	7,583,088
D0083528	Lighting Conditioned Space										
	Actual	0	22,501	0	0	0	158,041	0	93	0	180,635
	Projected	0	30,506	0	0	0	130,000	350	2,300	0	163,156
	Total	0	53,007	0	0	0	288,041	350	2,393	0	343,791
D0083544	Lighting Non-Conditioned Space										
	Actual	0	22,992	0	0	0	63,769	0	48	0	86,809
	Projected	0	27,010	0	0	0	38,950	325	1,300	0	67,585
	Total	0	50,002	0	0	0	102,719	325	1,348	0	154,394
D0083535	Lighting Occupancy Sensors										
	Actual	0	4,880	0	0	0	960	0	0	0	5,840
	Projected	0	6,079	0	0	0	7,200	25	0	0	13,304
	Total	0	10,959	0	0	0	8,160	25	0	0	19,144
D0083527	CILM (GLSM 1)										
	Actual	0	0	0	0	0	2,799	0	0	0	2,799
	Projected	0	0	0	0	0	3,732	0	0	0	3,732
	Total	0	0	0	0	0	6,531	0	0	0	6,531
D0091108	Commercial Smart Thermostats										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	10,294	0	0	0	58,800	150	300	0	69,544
	Total	0	10,294	0	0	0	58,800	150	300	0	69,544
D0083529	Standby Generator										
	Actual	0	16,604	0	71,251	0	1,768,788	0	12,010	0	1,868,653
	Projected	0	29,439	0	75,000	0	1,810,000	500	12,400	0	1,927,339
	Total	0	46,043	0	146,251	0	3,578,788	500	24,410	0	3,795,992
D0091109	Variable Frequency Drive Control for Compressors										
	Actual	0	0	0	0	0	2,500	0	0	0	2,500
	Projected	0	5,780	0	0	0	7,500	50	0	0	13,330
	Total	0	5,780	0	0	0	10,000	50	0	0	15,830
D0083537	Commercial Water Heating										
	Actual	0	0	0	0	0	0	(3)	0	0	(3)
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	(3)	0	0	(3)
D0083539	Conservation Research and Development										
	Actual	0	0	0	(13,664)	0	0	0	0	0	(13,664)
	Projected	0	2,311	0	0	0	0	0	0	0	2,311
	Total	0	2,311	0	(13,664)	0	0	0	0	0	(11,353)
D0083531	Renewable Energy Program (Sun to Go)										
	Actual	0	6,097	0	77,353	0	0	0	0	(66,115)	17,335
	Projected	0	8,934	0	72,000	0	0	0	75	(126,198)	(45,189)
	Total	0	15,031	0	149,353	0	0	0	75	(192,313)	(27,854)
D0083328	Common Expenses										
	Actual	0	172,591	945	40,632	0	0	8	67,302	0	281,478
	Projected	0	229,363	200	34,060	0	0	0	44,990	0	308,613
	Total	0	401,954	1,145	74,692	0	0	8	112,292	0	590,091
D0090066	Integrated Renewable Energy System (Pilot)										
	Actual	168,100	0	0	13,754	0	0	0	0	0	181,854
	Projected	583,049	6,883	0	0	0	0	100	0	0	590,032
	Total	751,149	6,883	0	13,754	0	0	100	0	0	771,886
	Total All Programs	1,438,032	4,025,855	265,963	1,689,747	874,531	30,017,081	145,651	7,985,586	(366,607)	46,075,839
	Less Renewable Energy	0	15,031	0	149,353	0	0	0	75	(192,313)	(27,854)
	Total Conservation Expense	1,438,032	4,010,824	265,963	1,540,394	874,531	30,017,081	145,651	7,985,511	(174,294)	46,103,693

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	326	0	0	4,606	4,606	0	121,601	190,737	190,737	190,737	190,737	894,087
2. Retirements		84,005	109,085	127,551	61,833	46,833	87,818	26,316	93,121	38,688	49,204	59,032	400	783,886
3. Depreciation Base		3,087,287	2,978,527	2,850,976	2,789,143	2,746,916	2,663,705	2,637,389	2,665,869	2,817,918	2,959,451	3,091,156	3,281,493	
4. Depreciation Expense		52,155	50,548	48,579	47,001	46,134	45,089	44,176	44,194	45,698	48,145	50,422	53,105	575,246
5. Cumulative Investment	3,171,293	3,087,287	2,978,527	2,850,976	2,789,143	2,746,916	2,663,705	2,637,389	2,665,869	2,817,918	2,959,451	3,091,156	3,281,493	3,281,493
6. Less: Accumulated Depreciation	1,769,120	1,737,269	1,678,732	1,599,760	1,584,928	1,584,229	1,541,500	1,559,360	1,510,433	1,517,443	1,516,384	1,507,774	1,560,479	1,560,479
7. Net Investment	1,402,173	1,350,018	1,299,795	1,251,216	1,204,215	1,162,687	1,122,205	1,078,029	1,155,436	1,300,475	1,443,067	1,583,382	1,721,014	1,721,014
8. Average Investment		1,376,095	1,324,907	1,275,506	1,227,716	1,183,451	1,142,446	1,100,117	1,116,733	1,227,956	1,371,771	1,513,225	1,652,198	
9. Return on Average Investment - Equity Component		7,111	6,846	6,591	6,344	6,115	5,903	5,685	5,771	6,345	7,089	7,819	8,538	80,157
10. Return on Average Investment - Debt Component		1,882	1,812	1,745	1,679	1,619	1,563	1,505	1,528	1,680	1,876	2,070	2,260	21,219
Total Depreciation and Return		61,148	59,206	56,915	55,024	53,868	52,555	51,366	51,493	53,723	57,110	60,311	63,903	676,622

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	
4. Depreciation Expense		729	729	729	729	729	729	729	729	729	729	729	729	8,748
5. Cumulative Investment	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732
6. Less: Accumulated Depreciation	20,086	20,815	21,544	22,273	23,002	23,731	24,460	25,189	25,918	26,647	27,376	28,105	28,834	28,834
7. Net Investment	23,646	22,917	22,188	21,459	20,730	20,001	19,272	18,543	17,814	17,085	16,356	15,627	14,898	14,898
8. Average Investment		23,282	22,553	21,824	21,095	20,366	19,637	18,908	18,179	17,450	16,721	15,992	15,263	
9. Return on Average Investment - Equity Component		120	117	113	109	105	101	98	94	90	86	83	79	1,195
10. Return on Average Investment - Debt Component		32	31	30	29	28	27	26	25	24	23	22	21	318
Total Depreciation and Return		881	877	872	867	862	857	853	848	843	838	834	829	10,261

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		9,705	551,740	1,078,233	1,008,126	112,634	61,264	0	121,601	190,737	190,737	190,737	190,737	3,706,251
2. In-Service		0	0	0	0	3,852,835	118,650	0	121,601	190,737	190,737	190,737	190,737	
3. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
4. Depreciation Base		0	0	0	0	3,852,835	3,971,485	3,971,485	4,093,086	4,283,823	4,474,560	4,665,297	4,856,034	
5. Depreciation Expense		0	0	0	0	0	64,214	66,191	66,191	68,218	71,397	74,576	77,755	488,542
6. Cumulative Investment	0	0	0	0	0	3,852,835	3,971,485	3,971,485	4,093,086	4,283,823	4,474,560	4,665,297	4,856,034	4,856,034
7. Less: Accumulated Depreciation	0	0	0	0	0	0	64,214	130,405	196,596	264,814	336,211	410,787	488,542	488,542
8. CWIP	1,149,783	1,159,488	1,711,228	2,789,461	3,797,587	57,386	0	0	0	0	0	0	0	0
9. Net Investment	1,149,783	1,159,488	1,711,228	2,789,461	3,797,587	3,910,221	3,907,271	3,841,080	3,896,490	4,019,009	4,138,349	4,254,510	4,367,492	4,367,492
10. Average Investment		1,154,636	1,435,358	2,250,345	3,293,524	3,853,904	3,908,746	3,874,176	3,868,785	3,957,750	4,078,679	4,196,430	4,311,001	
11. Return on Average Investment - Equity Component		5,966	7,417	11,628	17,019	19,915	20,198	20,019	19,992	20,451	21,076	21,685	22,277	207,643
12. Return on Average Investment - Debt Component		1,579	1,963	3,078	4,505	5,271	5,347	5,299	5,292	5,414	5,579	5,740	5,897	54,964
13. Total Depreciation and Return		7,545	9,380	14,706	21,524	25,186	89,759	91,509	91,475	94,083	98,052	102,001	105,929	751,149

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

PRIME TIME PLUS

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return Requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2009% x 1/12 (Jan-Dec). Based on ROE of 10.25% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
D0083437 Residential Walk-Through Energy Audit	97,044	117,975	204,562	109,747	175,608	148,237	174,806	271,886	173,056	173,205	168,443	226,312	2,040,880
D0083432 Residential Customer Assisted Audit	114	200	86	171	171	200	398,583	583	583	683	583	583	402,538
D0083434, D0083317 Residential Computer Assisted Audit	0	0	0	0	0	0	0	0	300	0	842	0	1,142
D0083526 Residential Ceiling Insulation	11,854	11,282	9,842	15,544	18,360	14,762	12,131	12,131	12,131	13,381	12,131	12,131	155,681
D0083530 Residential Duct Repair	1,081	1,281	10,298	1,288	5,704	4,098	4,680	4,680	8,715	9,965	8,715	8,715	69,218
D0083488 Energy and Renewable Education, Awareness and Agency Outre	13,381	38,898	49,477	10,668	10,325	49,380	14,421	14,516	14,911	14,906	15,002	14,997	260,882
D0083546 Energy Star Multi-Family	0	42	20	0	148	0	0	0	0	0	0	0	210
D0083541 Energy Star for New Homes	52,637	160,338	39,608	72,341	69,925	251,250	77,658	77,658	77,639	78,539	77,639	78,439	1,113,672
D0091086 Energy Star Pool Pumps	10,500	9,450	13,650	13,650	16,100	25,900	17,814	17,814	17,814	18,714	17,814	12,482	191,702
D0091087 Energy Star Thermostats	3,550	3,700	4,050	3,400	4,000	4,750	6,956	6,956	6,956	7,856	6,956	6,956	66,087
D0083332 Residential Heating and Cooling	35,408	31,097	43,323	41,901	39,219	46,644	52,871	52,871	49,289	42,172	35,298	27,951	498,044
D0083538 Neighborhood Weatherization	43,805	90,606	15,371	19,900	45,144	45,227	419,015	419,015	575,720	576,720	576,720	576,720	3,403,963
D0083542 Energy Planner	143,368	155,242	247,114	168,665	146,768	147,645	164,812	168,439	350,169	252,957	215,658	238,250	2,399,088
D0091106 Residential Prime Time Plus	0	0	237	0	0	0	2,842	2,842	8,530	8,530	8,530	8,530	40,042
D0083486 Residential Window Replacement	57,912	24,703	22,401	19,930	16,725	15,913	18,301	18,301	18,301	18,301	18,301	18,301	267,390
D0083335 Prime Time	550	5,311	632	3,721	820	1,169	1,413	1,413	1,413	5,613	1,413	5,613	29,080
D0083447 Commercial/Industrial Audit (Free)	11,965	18,620	19,339	16,710	18,800	22,865	26,592	27,592	21,261	39,329	39,427	37,427	299,928
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	(420)	0	0	0	0	0	0	0	0	0	1,066	0	646
D0083534 Commercial Chiller	0	105	0	0	0	0	0	0	0	3,658	0	0	3,763
D0083487 Cogeneration	1,723	2,310	2,249	2,188	2,276	2,195	3,343	3,343	3,443	3,443	3,443	3,443	33,396
D0083318 Conservation Value	(3)	0	0	0	0	94	0	0	220	220	284	284	1,099
D0083543 Cool Roof	13,418	7,427	0	0	0	70,799	0	0	0	0	0	0	91,644
D0083540 Commercial Cooling	1,867	173	0	0	322	31	0	0	383	0	0	358	3,134
D0083533 Demand Response	254,916	255,312	255,316	255,530	255,413	255,213	256,005	256,005	256,155	256,105	257,605	257,155	3,070,727
D0091107 Facility Energy Management System	0	0	0	0	0	0	1,327	1,327	1,327	26,510	0	26,510	57,002
D0083506 Industrial Load Management (GLSM 2&3)	1,741,068	1,432,272	1,414,851	1,781,534	1,331,955	1,987,129	1,429,309	1,429,309	1,429,509	1,428,912	1,428,862	1,429,090	18,263,800
D0083547 LED Street and Outdoor Conversion Program	2,065,746	227,625	1,187,110	162,082	1,243,072	399,075	383,063	383,063	383,063	383,063	383,063	383,063	7,583,088
D0083528 Lighting Conditioned Space	5,603	26,320	30,111	15,982	18,576	84,043	26,113	24,963	35,791	25,038	26,063	25,188	343,791
D0083544 Lighting Non-Conditioned Space	20,816	8,658	12,921	18,743	6,786	18,885	9,135	14,463	12,372	9,560	9,560	12,497	154,394
D0083535 Lighting Occupancy Sensors	722	809	1,760	769	809	971	884	3,542	2,238	2,213	2,213	2,213	19,144
D0083527 CILM (GLSM 1)	0	0	0	933	933	933	933	933	933	933	0	0	6,531
D0091108 Commercial Smart Thermostats	0	0	0	0	0	0	14,766	0	0	34,648	0	20,131	69,544
D0083529 Standby Generator	310,900	312,247	311,214	311,803	311,523	310,966	320,306	320,306	321,356	321,456	322,456	321,456	3,795,992
D0091109 Variable Frequency Drive Control for Compressors	0	0	0	0	2,500	0	884	884	3,592	3,542	3,542	884	15,830
D0083537 Commercial Water Heating	(3)	0	0	0	0	0	0	0	0	0	0	0	(3)
D0083539 Conservation Research and Development	(13,754)	0	0	90	0	0	207	207	207	563	563	563	(11,353)
D0083531 Renewable Energy Program (Sun to Go)	(9,945)	(9,024)	31,372	(8,940)	(14,046)	27,918	(19,544)	(19,519)	10,481	15,456	(19,519)	(12,544)	(27,854)
D0083328 Common Expenses	45,145	50,105	67,377	41,658	37,680	39,513	49,451	54,012	52,392	52,729	49,192	50,835	590,091
D0090066 Integrated Renewable Energy System (Pilot)	21,299	9,380	14,706	21,524	25,194	89,751	92,656	92,622	95,230	99,249	103,148	107,126	771,886
Total	4,942,267	2,992,464	4,008,997	3,101,532	3,790,810	4,065,556	3,961,733	3,662,158	3,945,480	3,928,169	3,775,013	3,901,660	46,075,839
Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Recoverable Conservation Expenses	4,942,267	2,992,464	4,008,997	3,101,532	3,790,810	4,065,556	3,961,733	3,662,158	3,945,480	3,928,169	3,775,013	3,901,660	46,075,839
Less Renewable Energy	(9,945)	(9,024)	31,372	(8,940)	(14,046)	27,918	(19,544)	(19,519)	10,481	15,456	(19,519)	(12,544)	(27,854)
Total Conservation Expenses	4,952,212	3,001,488	3,977,625	3,110,472	3,804,856	4,037,638	3,981,277	3,681,677	3,934,999	3,912,713	3,794,532	3,914,204	46,103,693

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

B. CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Adjustment Revenues * (C-4, page 1 of 1)	2,284,915	2,124,277	2,075,592	2,204,992	2,477,600	2,814,032	2,864,775	2,849,816	2,959,625	2,707,960	2,289,739	2,186,347	29,839,670
3. Total Revenues	2,284,915	2,124,277	2,075,592	2,204,992	2,477,600	2,814,032	2,864,775	2,849,816	2,959,625	2,707,960	2,289,739	2,186,347	29,839,670
4. Prior Period True-up	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,012	17,292,100
5. Conservation Revenue Applicable to Period	3,725,923	3,565,285	3,516,600	3,646,000	3,918,608	4,255,040	4,305,783	4,290,824	4,400,633	4,148,968	3,730,747	3,627,359	47,131,770
6. Conservation Expenses (C-3,Page 4, Line 14)	4,952,212	3,001,488	3,977,625	3,110,472	3,804,856	4,037,638	3,981,277	3,681,677	3,934,999	3,912,713	3,794,532	3,914,204	46,103,693
7. Regulatory Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
8. True-up This Period (Line 5 - Line 6)	(1,226,289)	563,797	(461,025)	535,528	113,752	217,402	324,506	609,147	465,634	236,255	(63,785)	(286,845)	1,028,077
9. Interest Provision This Period (C-3, Page 6, Line 10)	1,762	1,602	1,313	1,201	695	631	2,176	3,354	3,066	2,718	2,286	1,769	22,574
10. True-up & Interest Provision Beginning of Period	20,908,081	18,242,546	17,366,937	15,466,217	14,561,938	13,235,377	12,012,402	10,898,076	10,069,569	9,097,261	7,895,226	6,392,719	20,908,081
11. Prior Period True-up Collected/(Refunded)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,012)	(17,292,100)
12. End of Period Total - Over/(Under) Recovered	18,242,546	17,366,937	15,466,217	14,561,938	13,235,377	12,012,402	10,898,076	10,069,569	9,097,261	7,895,226	6,392,719	4,666,631	4,666,631

Previous EOP Change
* Net of Revenue Taxes

(A) Included in Line 6

Summary of Allocation	Forecast	Ratio	True Up
Demand	27,259,974	0.58	2,706,646
Energy	19,529,837	0.42	1,959,985
Total	46,789,811	1.00	4,666,631

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

C.	INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1.	Beginning True-up Amount (C-3, Page 5, Line 9)	$20,908,081	$18,242,546	$17,366,937	$15,466,217	$14,561,938	$13,235,377	$12,012,402	$10,898,076	$10,069,569	$9,097,261	$7,895,226	$6,392,719	
2.	Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	18,240,784	17,365,335	15,464,904	14,560,737	13,234,682	12,011,771	10,895,900	10,066,215	9,094,195	7,892,508	6,390,433	4,664,862	
3.	Total Beginning & Ending True-up	$39,148,865	$35,607,881	$32,831,841	$30,026,954	$27,796,620	$25,247,148	$22,908,302	$20,964,291	$19,163,764	$16,989,769	$14,285,659	$11,057,581	
4.	Average True-up Amount (50% of Line 3)	$19,574,433	$17,803,941	$16,415,921	$15,013,477	$13,898,310	$12,623,574	$11,454,151	$10,482,146	$9,581,882	$8,494,885	$7,142,830	$5,528,791	
5.	Interest Rate - First Day of Month	0.10000	0.12000	0.09000	0.11000	0.07000	0.04000	0.08000	0.38000	0.38000	0.38000	0.38000	0.38000	
6.	Interest Rate - First Day of Next Month	0.12000	0.09000	0.11000	0.07000	0.04000	0.08000	0.38000	0.38000	0.38000	0.38000	0.38000	0.38000	
7.	Total (Line 5 + Line 6)	0.22000	0.21000	0.20000	0.18000	0.11000	0.12000	0.46000	0.76000	0.76000	0.76000	0.76000	0.76000	
8.	Average Interest Rate (50% of Line 7)	0.11000	0.10500	0.10000	0.09000	0.05500	0.06000	0.23000	0.38000	0.38000	0.38000	0.38000	0.38000	
9.	Monthly Average Interest Rate (Line 8/12)	0.00009	0.00009	0.00008	0.00008	0.00005	0.00005	0.00019	0.00032	0.00032	0.00032	0.00032	0.00032	
10.	Interest Provision (Line 4 x Line 9)	$1,762	$1,602	$1,313	$1,201	$695	$631	$2,176	$3,354	$3,066	$2,718	$2,286	$1,769	$22,574

C-4

TAMPA ELECTRIC COMPANY
Energy Conservation
Calculation of Conservation Revenues

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

(1)	(2)	(3)	(4)
Months	Firm MWh Sales	Interruptible MWh Sales	Clause Revenue Net of Revenue Taxes
January	1,538,558	-	2,284,915
February	1,376,994	-	2,124,277
March	1,370,567	-	2,075,592
April	1,490,208	-	2,204,992
May	1,639,372	-	2,477,600
June	1,886,573	-	2,814,032
July	1,912,192	-	2,864,775
August	1,901,547	-	2,849,816
September	1,985,172	-	2,959,625
October	1,795,509	-	2,707,960
November	1,498,840	-	2,289,739
December	1,410,582	-	2,186,347
Total	19,806,113	0	29,839,670

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are four types of residential energy audits available to Tampa Electric customers: Walk-through Free Energy Check, Customer Assisted, Computer Assisted Paid and Building Energy Ratings System ("BERS").

Program Projections: January 1, 2021 to December 31, 2021

During this period, the following energy audit participation is projected:

Residential Walk-Through:	3,700
Residential Customer Assisted:	60,000
Residential Computer Assisted:	1
BERS:	0

January 1, 2022 to December 31, 2022

During this period, the following energy audit participation is projected:

Residential Walk-Through:	4,000
Residential Customer Assisted:	50,000
Residential Computer Assisted:	4
BERS:	0

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $2,444,560.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,099,625.

Program Progress Summary: Through December 31, 2020 the following Residential Energy Audit totals are:

Residential Walk-Through:	335,922
Residential Customer Assisted [(1)]:	267,897
Residential Computer Assisted:	3,911
BERS:	80
Total:	607,810

Note 1: Includes Mail-in and On-line audits. Residential Mail-in audit program was retired on December 31, 2004.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL CEILING INSULATION

Program Description: A rebate program that encourages existing residential customers to install additional ceiling insulation in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 465 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $155,681.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $175,920.

Program Progress Summary: Through December 31, 2020 the following Residential Ceiling Insulation totals are:

Residential Ceiling Insulation: 124,222

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL DUCT REPAIR

Program Description: A rebate program that encourages residential customers to repair leaky duct work of central air conditioning systems in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 385 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 480 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $69,218.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $91,435.

Program Progress Summary: Through December 31, 2020 the following Residential Duct Repair totals are:

Residential Duct Repair: 103,724

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

Program Description: A program that provides opportunities for engaging and educating groups of customers and students on energy-efficiency and conservation in an organized setting. Participants are provided with an energy savings kit which includes energy saving devices and supporting information appropriate for the audience.

Program Projections: January 1, 2021 to December 31, 2021.

During this period, there are 1,400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,260 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $260,882.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $183,562.

Program Progress Summary: Through 2020, Tampa Electric has partnered with 139 local schools to present Energy Education to 41,309 students and Electric Vehicle Education to 1,039 students from 3 local high schools. In addition, the company gave 195 presentations to civic organizations that generated 1,423 customer assisted audits and distributed 8,332 energy saving kits to participating customers.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW MULTI-FAMILY RESIDENCES

Program Description: A rebate program that encourages the construction of new multi-family residences to meet the requirements to achieve the ENERGY STAR certified apartments and condominium label.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero multi-family residences projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 350 multi-family residences projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $210.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $105,383.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR for New Multi-Family Residences totals are:

ENERGY STAR for New Multi-Family Residences: 264

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW HOMES

Program Description: A rebate program that encourages residential customers to construct residential dwellings that qualify for the Energy Star Award by achieving efficiency levels greater than current Florida building code baseline practices.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,160 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,080 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $1,113,672.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $1,116,520.

Program Progress Summary: On November 3, 2015 ENERGY STAR for New Homes replaced the prior Residential New Construction Program. Through December 31, 2020 the following ENERGY STAR for New Homes totals are:

ENERGY STAR for New Homes: 15,341

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR POOL PUMPS

Program Description: A rebate program that encourages residential customers to make cost-effective improvements to existing residences by installing high efficiency ENERGY STAR rated pool pumps to help reduce their energy consumption.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 510 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 530 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $191,702.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $204,171.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR Pool Pumps totals are:

ENERGY STAR Pool Pumps: 10

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR THERMOSTATS

Program Description: A rebate program that encourages residential customers to install an ENERGY STAR certified smart thermostat to help reduce their energy consumption.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,000 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,000 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $66,087.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $80,891.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR Thermostats totals are:

ENERGY STAR Thermostats: 42

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL HEATING AND COOLING

Program Description: A rebate program that encourages residential customers to install high-efficiency residential heating and cooling equipment in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 3,230 units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 3,500 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $498,044.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $548,669.

Program Progress Summary: Through December 31, 2020 the following Residential Heating and Cooling totals are:

Residential Heating and Cooling: 211,982

PROGRAM DESCRIPTION AND PROGRESS

Program Title: NEIGHBORHOOD WEATHERIZATION

Program Description: A program that provides for the installation of energy efficient measures for qualified low-income customers.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 6,050 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 6,500 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,403,963.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $4,906,210.

Program Progress Summary: Through December 31, 2020 the following Neighborhood Weatherization totals are:

Neighborhood Weatherization: 51,821

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRICE RESPONSIVE LOAD MANAGEMENT (ENERGY PLANNER)

Program Description: A program that reduces weather-sensitive loads through an innovative price responsive rate used to encourage residential customers to make behavioral or equipment usages changes by pre-programming HVAC, water heating and pool pumps.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 900 projected customers for this program on a cumulative basis.

January 1, 2022 to December 31, 2022

During this period, there are 1,000 projected customers for this program on a cumulative basis.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $2,399,088.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,853,506.

Program Progress Summary: Through December 31, 2020 the following Energy Planner totals are:

Energy Planner Participating Customers: 5,921

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRIME TIME PLUS (RESIDENTIAL LOAD MANAGEMENT)

Program Description: A residential incentive 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.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are zero customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $40,042.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $229,360.

Program Progress Summary: The company is projecting to initiate this program during the last quarter of 2022.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL WINDOW REPLACEMENT

Program Description: A rebate program that encourages existing residential customers to install window upgrades in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,400 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $267,390.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $234,972.

Program Progress Summary: Through December 31, 2020 the following Residential Window Replacement totals are:

Residential Window Replacement: 18,348

PROGRAM DESCRIPTION AND PROGRESS

Program Title: PRIME TIME (LEGACY)

Program Description: An incentive program that encourages residential customers to allow the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: January 1, 2021 to December 31, 2021

This program is retired.

January 1, 2022 to December 31, 2022

This program is retired.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $29,080.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $36,895.

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

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL/INDUSTRIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are two types of commercial/industrial energy audits available to Tampa Electric customers: Commercial/Industrial (Free) and Comprehensive Commercial/Industrial (Paid).

Program Projections: January 1, 2021 to December 31, 2021

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	400
Comprehensive Commercial/Industrial (Paid):	1

January 1, 2022 to December 31, 2022

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	825
Comprehensive Commercial/Industrial (Paid):	4

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $300,573.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $334,096.

Program Progress Summary: Through December 31, 2020 the following Commercial Energy Audit totals are:

Commercial/Industrial (Free):	27,310
Comprehensive Commercial/Industrial (Paid):	239
Commercial Mail-in	1,477
Commercial/Industrial Total	29,026

Commercial Mail-in audit program was retired on December 31, 2004.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL CHILLER

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency chiller equipment.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there is one unit projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are five units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,763.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $18,340.

Program Progress Summary: Through December 31, 2020 the following Commercial Chiller totals are:
Commercial Chiller: 75

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COGENERATION

Program Description: An incentive program whereby large industrial customers with waste heat or fuel resources may install electric generating equipment, meet their own electrical requirements and/or sell their surplus to the company.

Program Projections: January 1, 2021 to December 31, 2021

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. There are no new cogeneration facility additions projected.

January 1, 2022 to December 31, 2022

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. Tampa Electric will continue working with customers to evaluate the economics of additional capacity in future years.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $33,396.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $41,958.

Program Progress Summary: At the end of 2020, there are seven cogeneration Qualifying Facilities ("QFs") that are on-line in Tampa Electric's service area. These facilities have a total combined nameplate generation capacity of 398.3 MW. This includes generation that is connected but wheeled outside of Tampa Electric's service area.

The company continues interaction with existing participants and potential developers regarding current and future cogeneration activities.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CONSERVATION VALUE

Program Description: A rebate program that encourages commercial and industrial customers to invest in energy efficiency and conservation measures that are not sanctioned by other commercial programs.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there is one customer projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $1,099.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $52,432.

Program Progress Summary: Through December 31, 2020 the following Conservation Value totals are:
Conservation Value: 51

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOL ROOF

Program Description: A rebate program that encourages commercial and industrial customers to install a cool roof system above conditioned spaces.

Program Projections: January 1, 2021 to December 31, 2021

This program was retired on November 2, 2020.

January 1, 2022 to December 31, 2022

This program was retired on November 2, 2020.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $91,644 (to pay eligible incentives on projects that were pre-approved prior to program retirement).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $0.

Program Progress Summary: Through December 31, 2020 the following Commercial Cool Roof totals are:

Commercial Cool Roof: 290

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOLING

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency direct expansion commercial air conditioning cooling equipment.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 15 units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 15 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,134.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $5,495.

Program Progress Summary: Through December 31, 2020 the following Commercial Cooling totals are:
Commercial Cooling: 2,352

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DEMAND RESPONSE

Program Description: A turn-key incentive program for commercial and industrial customers to reduce their demand for electricity in response to market signals.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 40 MW of demand response available for control.

January 1, 2022 to December 31, 2022

During this period, there are 40 MW of demand response projected to be available for control.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,070,727.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,076,260.

Program Progress Summary: Through December 31, 2020, Tampa Electric was subscribed for 40 MW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: FACILITY ENERGY MANAGEMENT SYSTEM

Program Description: A rebate program that encourages commercial/industrial customers to install a facility energy management system.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are two customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are four customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $57,002.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $114,477.

Program Progress Summary: Through December 31, 2020 the following Facility Energy Management System totals are:

Facility Energy Management System: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INDUSTRIAL LOAD MANAGEMENT (GSLM 2&3)

Program Description: An incentive program whereby large industrial customers allow for the interruption of their facility or portions of their facility electrical load.

Program Projections: January 1, 2021 to December 31, 2021

During this period, zero new customers are projected to participate.

January 1, 2022 to December 31, 2022

During this period, zero new customers are projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $18,263,800.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $17,149,379.

Program Progress Summary: Through December 31, 2020, there are 35 customers participating.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LED STREET AND OUTDOOR LIGHTING CONVERSION

Program Description: A conservation program that converts 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 Projections: January 1, 2021 to December 31, 2021

During this period, there are 24,000 luminaires projected to be converted.

January 1, 2022 to December 31, 2022

During this period, there are 36,000 luminaires projected to be converted.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Undepreciated net book value expenditures are estimated to be $7,757,382
Salvage value associated with converted luminaires are estimated to be $174,294
Net expenditures are estimated to be $7,583,088

January 1, 2022 to December 31, 2022

Undepreciated net book value expenditures are estimated to be $5,418,360
Salvage value associated with converted luminaires are estimated to be $125,000
Net expenditures are estimated to be $5,293,360

Program Progress Summary: Through December 31, 2020 the following street and outdoor metal halide and high-pressure sodium luminaires have been converted to light emitting diode luminaires:

Converted luminaires: 89,771

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 150 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 155 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $343,791.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $455,404.

Program Progress Summary: Through December 31, 2020 the following Lighting Conditioned Space totals are:
Lighting Conditioned Space: 2,972

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING NON-CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing non-conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 115 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 90 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $154,394.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $148,436.

Program Progress Summary: Through December 31, 2020 the following Lighting Non-Conditioned Space totals are:

Lighting Non-Conditioned Space: 1,022

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING OCCUPANCY SENSORS

Program Description: A rebate program that encourages commercial and industrial customers to install occupancy sensors to control commercial lighting systems.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are seven units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 12 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $19,144.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $30,458.

Program Progress Summary: Through December 31, 2020 the following Lighting Occupancy Sensors totals are:

Lighting Occupancy Sensors: 230

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL LOAD MANAGEMENT

Program Description: An incentive program that encourages commercial and industrial customers to allow for the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero new installations projected.

January 1, 2022 to December 31, 2022

During this period, there are zero new installations projected.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $6,531.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $6,531.

Program Progress Summary: Through December 31, 2020 the following Commercial Load Management totals are:

Commercial Load Management Participating Customers: 5

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL SMART THERMOSTAT

Program Description: A rebate program that encourages commercial and industrial customers to install smart thermostats to help reduce their demand.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 50 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 30 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $69,544.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $44,103.

Program Progress Summary: Through December 31, 2020 the following Commercial Smart Thermostat totals are:

Commercial Smart Thermostats: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: STANDBY GENERATOR

Program Description: An incentive program designed to utilize the emergency generation capacity of commercial/industrial facilities in order to reduce weather sensitive peak demand.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are five new installations projected.

January 1, 2022 to December 31, 2022

During this period, there are five new installations projected.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,795,992.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,933,387.

Program Progress Summary: Through December 31, 2020 the following Standby Generator totals are:
Standby Generator Participating Customers: 110

PROGRAM DESCRIPTION AND PROGRESS

Program Title: VARIABLE FREQUENCY DRIVE CONTROL FOR COMPRESSORS

Program Description: A rebate program that encourages commercial and industrial customers to install variable frequency drives to their new or existing refrigerant or air compressor motors.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are two customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 15 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $15,830.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $50,723.

Program Progress Summary: Through December 31, 2020 the following Variable Frequency Drive Control for Compressors totals are:

Variable Frequency Drive Control for Compressors: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL WATER HEATING

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency water heating systems.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there is one unit projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $(3).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,171.

Program Progress Summary: Through December 31, 2020 the following Commercial Water Heating totals are:

Commercial Water Heating: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DSM RESEARCH AND DEVELOPMENT (R&D)

Program Description: A program that allows for the exploration of DSM measures that have insufficient data on the cost-effectiveness of the measure and the potential impact to Tampa Electric and its ratepayers.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $(11,353).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,486.

Program Progress Summary: Currently, Tampa Electric continues to monitor and review possible programs to research and develop and has the following three R&D evaluations in progress:

1. Home energy management system.
2. Battery storage for peak shifting.
3. Heat Pump Water Heater inclusion into the Energy Planner Program.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RENEWABLE ENERGY PROGRAM

Program Description: This program is designed to promote and deliver renewable energy options to the company's customers. This specific effort provides funding for program administration, generation, evaluation of potential new renewable sources and market research.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,225 projected customers with 2,200 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 500 blocks estimated to be purchased on a one-time basis.

January 1, 2022 to December 31, 2022

During this period, there are 1,300 projected customers with 2,300 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 200 blocks estimated to be purchased on a one-time basis.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

During this period, the company anticipates revenues of approximately $192,313 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $550,332.

January 1, 2022 to December 31, 2022

During this period, the company anticipates revenues of approximately $122,000 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $443,600.

Program Progress Summary: Through December 31, 2020, there were 1,232 customers with 2,106 blocks subscribed. In addition, there were zero blocks of renewable energy purchased on a one-time basis. On a cumulative basis, there have been 553,345 monthly subscription blocks and 3,053 one-time blocks of renewable energy purchased.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: These are expenses common to all programs.

Program Projections: N/A

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $590,091.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $692,220.

Program Progress Summary: N/A

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INTEGRATED RENEWABLE ENERGY SYSTEM (PILOT)

Program Description: A five-year pilot program to study the capabilities and DSM opportunities of a fully integrated renewable energy system.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $771,886.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $1,312,134.

Program Progress Summary: At the time of this filing (August 2021), the Integrated Renewable Energy System is installed and undergoing system commissioning.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 29
PARTY: Exhibit 29
DESCRIPTION: October 1, 2021 Filing Detailing Updated Clause Factors Document No. 11789-2021

FILED 10/1/2021
DOCUMENT NO. 11789-2021
FPSC - COMMISSION CLERK

AUSLEY & MCMULLEN

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October 1, 2021

ELECTRONIC FILING

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

Re: Docket 20210002-EI, Energy Conservation Cost Recovery Clause

Dear Mr. Teitzman,

Attached for filing on behalf of Tampa Electric in the above-referenced docket are 2022 cost recovery factors prepared using the methodology agreed to by the parties in Paragraph 6 of the unanimous 2021 Stipulation and Settlement Agreement ("2021 Agreement") filed in Docket No. 20210034-EI on August 6, 2021. *See* FPSC Document No. 08857-2021. The company updated the clause factors using the same methodology used to prepare the 2022 base rates, which is consistent with (1) the general practice that clause factors reflect the cost of service/revenue allocations and rate design in the company's most recent rate case and (2) paragraph 6 of the 2021 Agreement. The Commission is currently scheduled to conduct a hearing regarding the 2021 Agreement on October 21, 2021. These factors are submitted in this docket for the Commission's review and approval if the Commission approves the 2021 Agreement at the October 21st hearing.

Included in this filing are:

1. A summary explaining the methodology utilized to calculate the revised cost recovery factors.

2. Proposed 2022 ECCR Cost Recovery Factors, Contracted Credit Value ("CCV"), and Price Responsive Load Management program ("RSVP-1") rates for the January through December 2022 period utilizing the 2021 Agreement methodology.

3. 2022 Billing Determinants and Allocation Factors prepared using the 2013 settlement methodology.

4. 2022 Billing Determinants and Allocation Factors prepared using the 2021 Agreement methodology.

5. Schedules C-1sa, C-1sb, C1-sc, C-1sc, C-1sd, C-2s, C-3s, C-4s, C-5s.

Sincerely,

Malcolm N. Means

Malcolm N. Means

Enclosures
cc: All Parties of Record (w/enclosures)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing cost recovery factors, filed on behalf of Tampa Electric Company, have been furnished by electronic mail on this 1st day of October 2021 to the following:

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Malcolm N. Means

ATTORNEY

Per the 2021 Settlement Agreement ("2021 Agreement"), Tampa Electric must apply the same methodology used to allocate revenue to base revenues, as shown in Exhibit K to the agreement, to its 2022 clause factors that recover plant investments. Thus, the method should be applied to the Storm Protection Plan, Energy Conservation, and Environmental cost recovery clauses. The remaining two cost recovery clauses, Fuel and Capacity, do not recovery costs for plant investment.

Exhibit K applies negotiated percentages to the base revenue increase to determine the revenue to be collected from the rate classes.

For the Energy Conservation Cost Recovery clause factors, Tampa Electric determined the clause revenue increase for 2022 as described below.

1. Determine the 2021 baseline amount to be used to calculate the 2022 revenue increase.
    a. The 2021 baseline is set by taking the 2021 actual and estimated costs submitted on August 6, 2021 and applying the 2021 Agreement ROE and equity ratio to determine the baseline cost recovery amount.
    b. The calculation of revenues by rate class is conducted using the allocation methodology from the company's prior base rate case.
    c. The total revenue amount of this calculation is the revenue baseline to be used to determine 2022 and future years' increased costs.
2. Determine the 2022 (or future year) total revenue to be collected. This calculation is determined using the 2021 Agreement ROE, equity ratio, and depreciation rates.
3. Subtract the 2021 revenue baseline amount determined in 1. from the 2022 (or future year) total revenue to be collected.
    a. If the increment is negative, no changes to the allocation methodology are made, i.e., the prior base rate case allocation method is used to allocate all revenue by class.
    b. If the increment is positive, the Exhibit K allocation factors are applied to the increment to determine the class revenue allocation. A positive class allocation amount is added to the 2021 baseline revenue amount, also by class, to determine the total revenue to be collected by class.
4. The 2022 billing determinants are used to calculate the 2022 clause cost recovery factors by dividing the total revenue by class determined in 3. by the appropriate class billing determinant.

The company is providing the accompanying detailed schedules demonstrating the calculations of these amounts for 2022. For future years, only the summary of the 2021 baseline amounts by class will be required, since they do not change.

ENERGY CONSERVATION COSTS
PROJECTED

2022 ENERGY CONSERVATION COST RECOVERY FACTORS, SETTLEMENT COST OF SERVICE METHODOLOGY

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Proposed 2022 ECCR Cost Recovery Factors, Contracted Credit Value, and Price Responsive Load Management program rates for the January through December 2022 period utilizing the 2021 Settlement cost of Service Methodology

ECCR Cost Recovery Factors

Using the total conservation costs (less program revenues) during the period of $46,599,750 plus the true-up. Including true-up estimates, the January through December 2022 cost recovery factors utilizing the allocation method being proposed in the company's 2021 Settlement are as follows:

Rate Schedule	Cost Recovery Factors (cents per kWh)
RS	0.236
GS and CS	0.218
GSD Optional – Secondary	0.193
GSD Optional – Primary	0.191
GSD Optional – Subtransmission	0.189
LS-1, LS-2	0.108

Rate Schedule	Cost Recovery Factors (dollars per kW)
GSD – Secondary	0.81
GSD – Primary	0.80
GSD – Subtransmission	0.80

SBD – Secondary	0.81
SBD – Primary	0.80
SBD – Subtransmission	0.80
GSLD - Primary	0.84
GSLD - Subtransmission	0.74

Contracted Credit Value ("CCV")

For the January through December 2022 period, the CCV amounts proposed in the company's 2021 Settlement are as follows:

CCV dollars per kW by Voltage Level

Secondary	Primary	Subtransmission
$11.75	$11.63	$11.52

If the 2022 assessment for need determination indicates the availability of new non-firm load, the CCV will be applied to new subscriptions for service under those rate riders.

Residential Service Variable Pricing ("RSVP-1")

The proposed RSVP-1 rates for Tampa Electric's Price Responsive Load Management program based upon the company's 2021 Settlement for residential base rates and the 2022 projected clause amounts for ECCR, Fuel and Purchased Power Cost Recovery, Capacity Cost Recovery and the Environmental Cost Recovery are as follows:

Rate Tier	Cents per kWh
P4	36.974
P3	6.237
P2	-1.013
P1	-2.616

2022 Residential Service Variable Pricing (RSVP-1) Rates (Cents per kWh)

Rate Tiers	Base Rate	Fuel	Capacity	Environmental	Conservation	Total Clauses	Base Rate Plus Clauses
P4	6.084	3.056	0.031	0.133	36.974	40.194	46.278
P3	6.084	3.056	0.031	0.133	6.237	9.457	15.541
P2	6.084	3.056	0.031	0.133	-1.013	2.207	8.291
P1	6.084	3.056	0.031	0.133	-2.616	0.604	6.688

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION BY RATE CLASS
JANUARY 2022 THROUGH DECEMBER 2022
Projected

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Projected AVG 12 CP at Meter (MWh)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWh)	(7) Projected AVG 12 CP at Generation (MWh)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13 Avg Demand Factor (%)
RS	52.64%	9,728,165	2,110	1.07440	1.05326	10,246,279	2,267	49.26%	59.21%	58.44%
GS,CS	60.60%	953,392	180	1.07440	1.05324	1,004,152	193	4.83%	5.04%	5.02%
GSD Optional	4.44%	415,088	62	1.07343	1.05213	436,728	67	2.10%	1.75%	1.78%
GSD, SBD, RSD	71.44%	6,675,591	1,004	1.07343	1.05213	7,023,602	1,078	33.77%	28.15%	28.58%
GSLDPR	99.91%	1,193,640	136	1.04485	1.02672	1,225,538	142	5.89%	3.71%	3.88%
GSLDSU	108.11%	735,184	78	1.02666	1.01449	745,836	80	3.59%	2.09%	2.21%
LS1, LS2	903.21%	110,703	1	1.07440	1.05326	116,599	2	0.56%	0.05%	0.09%
TOTAL		19,811,763	3,571			20,798,734	3,829	100%	100%	100%

(1) AVG 12 CP load factor based on projected 2022 calendar data.
(2) Projected MWh sales for the period Jan. 2022 thru Dec. 2022
(3) Calculated: Col (2) / (8760*Col (1)).
(4) Based on 2020 projected demand losses.
(5) Based on 2020 projected energy losses.
(6) Col (2) * Col (5).
(7) Col (3) * Col (4).
(8) Col (6) / total for Col (6).
(9) Col (7) / total for Col (7).
(10) Col (8) * 0.0769 + Col (9) * 0.9231

NOTE: Interruptible rates not included in demand allocation of capacity payments.

TAMPA ELECTRIC COMPANY
TAMPA ELECTRIC'S 2021 SETTLEMENT ENERGY & DEMAND ALLOCATION BY RATE CLASS FOR INCREMENTAL PORTION
JANUARY 2022 THROUGH DECEMBER 2022
Projected

	RS (Tier 1, Tier 2, RSVP)	GS & CS	GSD, SBD	GSD Optional	GSLDPR, SBLDPR	GSLDSU, SBLDSU	LS1, LS2
2021 Settlement Allocation Factors	78.1193%	9.5582%	4.4289%	0.2754%	0.6437%	0.3629%	6.6115%

Projected Sale at Meter

	MWh		kW
RS (Tier 1, Tier 2, RSVP)	9,728,165		-
GS & CS	953,392		-
GSD, SBD	6,675,591		15,876,488
GSD Optional	415,088		-
GSLDPR, SBLDPR	1,193,640		2,361,119
GSLDSU, SBLDSU	735,184		1,573,784
LS1, LS2	110,703		-
LTG-FAC	0		-

DOCKET NO. 20210002-EG
ECCR 2022 PROJECTION
EXHIBIT MRR-2, PAGE 1 OF 1
20210034-EI METHODOLOGY
FILED: 08/06/2021
REVISED: 10/01/2021

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2022 through December 2022

1. Total Incremental Cost	46,599,750
2. Demand Related Incremental Costs	27,346,396
3. Energy Related Incremental Costs	19,253,354

RETAIL BY RATE CLASS

	RS	GS, CS	GSD, SBD RSD	GSD OPTIONAL	GSLDPR	GSLDSU	LS1, LS2	Total
4. Demand Allocation Percentage	58.44%	5.02%	28.58%	1.78%	3.88%	2.21%	0.09%	100.00%
5. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	15,981,234	1,372,789	7,815,600	486,766	1,061,040	604,355	24,612	27,346,396
6. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(1,584,565)	(136,114)	(774,929)	(48,264)	(105,204)	(59,923)	(2,440)	(2,711,439)
7. Total Demand Related Incremental Costs	14,396,669	1,236,675	7,040,671	438,502	955,836	544,433	22,171	24,634,957
8. Energy Allocation Percentage	49.26%	4.83%	33.77%	2.10%	5.89%	3.59%	0.56%	100.00%
9. Net Energy Related Incremental Costs	9,484,202	929,937	6,501,858	404,320	1,134,023	691,195	107,819	19,253,354
10. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 6 (Allocation of D & E is based on the forecast period cost.)	(967,198)	(94,835)	(663,059)	(41,233)	(115,647)	(70,488)	(10,995)	(1,963,455)
11. Total Net Energy Related Incremental Costs	8,517,004	835,102	5,838,799	363,088	1,018,375	620,707	96,823	17,289,899
12. Total Incremental Costs (Line 5 + 9)	25,465,436	2,302,726	14,317,458	891,086	2,195,063	1,295,551	132,431	46,599,750
13. Total True Up (Over)/Under Recovery (Line 6 + 10) (Schedule C-3, Pg 6, Line 11) (Allocation of D & E is based on the forecast period cost.)	(2,551,763)	(230,949)	(1,437,988)	(89,496)	(220,851)	(130,411)	(13,436)	(4,674,894)
14. Total (Line 12 + 13)	22,913,673	2,071,777	12,879,470	801,590	1,974,211	1,165,140	118,995	41,924,856
15. Retail MWH Sales	9,728,165	953,392	6,675,591	415,088	1,193,640	735,184	110,703	19,811,763
16 Effective MWH at Secondary	9,728,165	953,392	6,675,591	415,088	1,193,640	735,184	110,703	19,811,763
17. Projected Billed KW at Meter	*	*	15,876,488	*	2,361,119	1,573,784	*	
18. Cost per KWH at Secondary (Line 14/Line 16)	0.23554	0.21731	*	0.19311	*	*	0.10749	
19. Revenue Tax Expansion Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	
20. Adjustment Factor Adjusted for Taxes	0.2357	0.2175	*	0.1933	*	*	0.1076	
21. Conservation Adjustment Factor (cents/KWH)								
RS, GS, CS, GSD Optional, LS1, and LS2 Rates (cents/KWH) *								
- Secondary	0.236	0.218		0.193			0.108	
- Primary				0.191				
- Subtransmission				0.189				
GSD, SBD, RSD, GSLDPR, and GSLDSU Standard Rates ($/KW) *								
Full Requirement								
- Secondary	*	*	0.81	*			*	
- Primary	*	*	0.80	*	0.84		*	
- Subtransmission	*	*	0.80	*		0.74	*	

* (ROUNDED TO NEAREST .001 PER KWH or KW)

Docket 20210034-EI, Calculation of 2022 ECCR Rates utilizing 2021 base year portion, 2021 Settlement Cost of Service Methodology

ECCR Revenue Requirement	RS (Tier 1, Tier 2, RSVP)	GS & CS	GSD, SBD	GSD Optional	GSLDPR, SBLDPR	GSLDSU, SBLDSU	LS1, LS2	LTG-FAC	Total
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Revenue Tax Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	
Total with Revenue Tax Factor	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Billing Determinants	9,728,165	953,392	15,876,488	415,088	2,361,119	1,573,784	110,703	0		

After Taxes	**RS (Tier 1, Tier 2, RSVP)**	**GS & CS**	**GSD, SBD**	**GSD Optional**	**GSLDPR, SBLDPR**	**GSLDSU, SBLDSU**	**LS1, LS2**	**LTG-FAC**
Charges (per kWh)	$0.000000	$0.000000		$0.000000			$0.000000	$0.000000
Charges (per kW)			$0.000000		$0.000000	$0.000000		

Clause Charges (per kWh)	**RS (Tier 1, Tier 2, RSVP)**	**GS & CS**		**GSD Optional**			**LS1, LS2**	**LTG-FAC**
Secondary	$0.000000	$0.000000		$0.000000			$0.000000	$0.000000
Primary				$0.000000				
Sub-Transmission				$0.000000				

Clause Charges (per kW)			**GSD, SBD**		**GSLDPR, SBLDPR**	**GSLDSU, SBLDSU**		
Secondary			$0.000000					
Primary			$0.000000		$0.000000			
Sub-Transmission			$0.000000			$0.000000		

Docket 20210034-EI, Calculation of Total 2022 ECCR Rates utilizing 2021 base year portion and 2022 incremental portion, 2021 Settlement Cost of Service Methodology

	RS (Tier 1, Tier 2, RSVP)	GS & CS	GSD, SBD	GSD Optional	GSLDPR, SBLDPR	GSLDSU, SBLDSU	LS1, LS2	LTG-FAC
Base Year Portion								
Clause Charges (per kWh)	RS (Tier 1, Tier 2, RSVP)	GS & CS		GSD Optional			LS1, LS2	LTG-FAC
Secondary	0.236000	0.218000		0.193000			0.108000	0.108000
Primary				0.191000				
Sub-Transmission				0.189000				
Clause Charges (per kW)			GSD, SBD		GSLDPR, SBLDPR	GSLDSU, SBLDSU		
Secondary			0.811800					
Primary			0.803700		0.836700			
Sub-Transmission			0.795600			0.740900		
Incremental Portion								
Clause Charges (per kWh)	RS (Tier 1, Tier 2, RSVP)	GS & CS		GSD Optional			LS1, LS2	LTG-FAC
Secondary	0.000000	0.000000		0.000000			0.000000	0.000000
Primary				0.000000				
Sub-Transmission				0.000000				
Clause Charges (per kW)			GSD, SBD		GSLDPR, SBLDPR	GSLDSU, SBLDSU		
Secondary			0.000000					
Primary			0.000000		0.000000			
Sub-Transmission			0.000000			0.000000		
Total ECCR Cost Recovery Factor								
Clause Charges (per kWh)	RS (Tier 1, Tier 2, RSVP)	GS & CS		GSD Optional			LS1, LS2	LTG-FAC
Secondary	0.236000	0.218000		0.193000			0.108000	0.108000
Primary				0.191000				
Sub-Transmission				0.189000				
Clause Charges (per kW)			GSD, SBD		GSLDPR, SBLDPR	GSLDSU, SBLDSU		
Secondary			0.811800					
Primary			0.803700		0.836700			
Sub-Transmission			0.795600			0.740900		

Tampa Electric Company
Energy Conservation Cost Recovery Clause
Calculation of Base and Incremental Revenue Requirements for Rate Calculation
Utilizing 2021 Settlement Agreement within Docket No. 20210034-EI

C-1sd
Page 1 of 1

Projection Period: January through December 2022

Summary of 2022 ECCR Revenue Requirements for Rate Calculation
(in Dollars)

Line		Period Amount
1.	O&M Revenue Requirement for 2021 (Actual/Estimated)(C3 PG-2)	$ 44,665,661
2.	Capital Revenue Requirement for 2021 (Actual/Estimated)(C3 PG-2)	$ 1,429,781
3.	Total Revenue Requirement for 2021 (Base Revenue Requirement)	$ 46,095,442
4.	O&M Revenue Requirement for 2022 (Projected)(C2 PG-2)	$ 44,277,442
5.	Capital Revenue Requirement for 2022 (Projected)(C2 PG-2)	$ 2,322,308
6.	Total Revenue Requirement for 2022	$ 46,599,750
7.	Incremental Revenue Requirement (without true-up) (Line 6 - Line 3)	$ 504,308
8.	Base Portion Total Revenue Requirements with existing rate calculation methodology from Docket No. 20130040-EI	$ 46,095,442
9.	Over(Under) Recovery for the Current Period including Interest (C1 PG-1, and C3 PG-6)	$ 4,674,894
10.	Incremental Portion Total 2022 Revenue Requirements with 2021 Settlement methodology from Docket No. 20210034-E (Line 7 - Line 9), if value is zero or negative, Total Incremental portion will be set to zero	$ (4,170,586)

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DOCKET NO. 20210002-EG
ECCR 2022 PROJECTION
EXHIBIT MRR-2, SCHEDULE C-1sd, PAGE 1 OF 1
FILED: 08/06/2021
REVISED: 10/01/2021

C-2s

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2022 through December 2022

ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
D0083437 Residential Walk-Through Energy Audit	170,409	130,002	128,002	189,747	128,002	132,111	86,178	137,042	136,220	136,326	130,370	186,358	1,690,767
D0083432 Residential Customer Assisted Audit	583	583	683	583	583	583	398,583	583	583	683	583	583	405,192
D0083434, D0083317 Residential Computer Assisted Audit	0	0	842	0	842	0	0	842	300	842	0	0	3,666
D0083526 Residential Ceiling Insulation	12,845	12,764	12,064	13,491	14,889	14,889	17,713	17,713	17,713	14,889	14,889	12,064	175,920
D0083530 Residential Duct Repair	8,240	8,159	7,909	7,459	7,459	7,459	7,459	7,459	7,459	7,459	7,459	7,459	91,435
D0083488 Energy and Renewable Education, Awareness and Agen	14,226	14,221	14,491	14,287	14,282	26,477	14,272	14,267	14,463	14,258	14,169	14,102	183,510
D0083546 Energy Star Multi-Family	0	0	0	0	0	0	0	0	105,383	0	0	0	105,383
D0083541 Energy Star for New Homes	92,743	92,743	92,743	92,743	92,743	92,743	92,743	92,743	95,543	92,743	93,543	92,743	1,116,520
D0091086 Energy Star Pool Pumps	15,520	15,520	15,520	19,106	19,106	19,106	19,106	19,106	19,106	15,520	15,520	11,934	204,171
D0091087 Energy Star Thermostats	6,438	6,438	6,438	6,438	6,438	8,318	7,024	7,024	7,024	7,024	6,438	5,852	80,891
D0083332 Residential Heating and Cooling	33,081	40,170	43,520	46,641	50,210	53,811	57,411	57,411	57,380	43,070	36,470	29,494	548,669
D0083538 Neighborhood Weatherization	405,942	405,941	405,942	406,092	405,942	420,681	411,570	411,968	411,420	410,325	405,544	404,842	4,906,210
D0083542 Energy Planner	280,253	281,793	380,102	305,029	290,583	432,808	299,148	316,767	304,359	307,721	313,085	329,730	3,841,374
D0091106 Residential Prime Time Plus	17,010	17,010	17,010	17,010	17,010	17,010	17,010	17,010	17,010	24,882	24,882	26,507	229,360
D0083486 Residential Window Replacement	17,747	17,666	21,067	20,617	20,657	20,657	20,657	20,657	20,657	20,657	16,966	16,966	234,972
D0083335 Prime Time	880	5,105	880	5,205	880	5,105	880	5,205	880	5,205	880	5,778	36,884
D0083447 Commercial/Industrial Audit (Free)	30,445	27,095	29,795	26,195	27,195	26,545	26,195	28,695	26,195	26,195	29,195	26,091	329,834
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	0	1,066	0	1,066	0	0	1,066	0	0	1,066	0	4,262
D0083534 Commercial Chiller	0	0	3,683	0	3,658	3,658	0	3,658	0	3,683	0	0	18,340
D0083487 Cogeneration	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	41,958
D0083318 Conservation Value	0	0	0	0	220	220	220	51,772	0	0	0	0	52,432
D0083540 Commercial Cooling	433	358	358	716	358	358	716	383	358	358	716	383	5,495
D0083533 Demand Response	256,263	256,213	256,213	256,213	256,263	256,213	256,213	256,263	256,213	256,213	257,763	256,213	3,076,260
D0091107 Facility Energy Management System	1,327	26,510	0	1,327	26,510	0	1,327	26,510	1,485	1,485	1,485	26,510	114,477
D0083506 Industrial Load Management (GLSM 2&3)	1,429,034	1,430,279	1,428,984	1,428,810	1,428,860	1,428,810	1,428,810	1,430,104	1,428,810	1,428,810	1,428,860	1,429,209	17,149,379
D0083547 LED Street and Outdoor Conversion Program	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,113	441,117	5,293,360
D0083528 Lighting Conditioned Space	30,263	43,241	30,013	43,241	43,241	43,241	44,441	30,013	43,241	30,013	31,013	43,441	455,404
D0083544 Lighting Non-Conditioned Space	9,535	9,285	15,013	15,013	9,285	9,285	16,213	15,013	15,013	9,285	9,285	16,213	148,436
D0083535 Lighting Occupancy Sensors	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	2,538	30,458
D0083527 CILM (GLSM 1)	0	0	0	933	933	933	933	933	933	933	0	0	6,531
D0091108 Commercial Smart Thermostats	2,681	2,681	4,010	4,010	4,010	4,010	4,660	2,681	4,010	4,010	4,010	3,331	44,103
D0083529 Standby Generator	323,756	323,756	325,266	325,466	326,456	326,456	326,456	329,956	329,956	329,956	333,456	332,456	3,933,387
D0091109 Variable Frequency Drive Control for Compressors	3,509	3,567	3,567	6,225	3,567	6,225	3,567	3,567	3,567	6,225	3,567	3,567	50,723
D0083537 Commercial Water Heating	0	0	0	0	0	0	2,171	0	0	0	0	0	2,171
D0083539 Conservation Research and Development	207	207	207	207	207	207	207	207	207	207	207	207	2,486
D0083531 Renewable Energy Program (Sun to Go)	86,173	(4,066)	869	(9,066)	(8,827)	(9,066)	(4,131)	(9,066)	81,023	(8,916)	(9,066)	873	106,732
D0083328 Common Expenses	49,414	51,370	77,289	50,654	49,436	52,068	98,894	50,439	58,068	52,081	50,417	52,090	692,220
D0090066 Integrated Renewable Energy System (Pilot)	110,696	110,162	109,628	109,094	108,560	108,026	107,493	106,959	106,425	105,891	105,358	104,823	1,293,109
Total All Programs	3,856,799	3,775,919	3,880,319	3,850,631	3,797,769	3,956,092	4,211,285	3,902,095	4,018,151	3,795,178	3,775,275	3,886,970	46,706,482
Less Renewable Energy Expenses	86,173	(4,066)	869	(9,066)	(8,827)	(9,066)	(4,131)	(9,066)	81,023	(8,916)	(9,066)	873	106,732
Total Recoverable Conservation Expenses	3,770,626	3,779,985	3,879,450	3,859,698	3,806,595	3,965,159	4,215,416	3,911,161	3,937,127	3,804,094	3,784,341	3,886,097	46,599,750
Summary of Demand & Energy													
Energy	1,523,398	1,525,856	1,567,484	1,593,570	1,551,801	1,634,078	1,932,244	1,634,504	1,668,796	1,525,146	1,503,967	1,592,509	19,253,354
Demand	2,247,228	2,254,129	2,311,966	2,266,128	2,254,794	2,331,081	2,283,172	2,276,657	2,268,331	2,278,948	2,280,374	2,293,588	27,346,396
Total Recoverable Consv. Expenses	3,770,626	3,779,985	3,879,450	3,859,698	3,806,595	3,965,159	4,215,416	3,911,161	3,937,127	3,804,094	3,784,341	3,886,097	46,599,750

C-2s

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated For Months January 2022 through December 2022

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
D0083437 Residential Walk-Through Energy Audit	0	904,862	6,600	0	629,995	0	122,800	26,510	0	1,690,767
D0083432 Residential Customer Assisted Audit	0	6,992	0	398,000	0	0	0	200	0	405,192
D0083434, D0083317 Residential Computer Assisted Audit	0	3,366	0	0	0	0	0	300	0	3,666
D0083526 Residential Ceiling Insulation	0	46,324	0	0	0	127,875	240	1,481	0	175,920
D0083530 Residential Duct Repair	0	29,024	0	0	0	60,000	480	1,931	0	91,435
D0083488 Energy and Renewable Education, Awareness and Ag	9,228	132,007	29,000	0	0	0	975	12,300	0	183,510
D0083546 Energy Star Multi-Family	0	383	0	0	0	105,000	0	0	0	105,383
D0083541 Energy Star for New Homes	0	32,380	0	0	0	1,080,000	300	3,840	0	1,116,520
D0091086 Energy Star Pool Pumps	0	18,551	0	0	0	185,500	120	0	0	204,171
D0091087 Energy Star Thermostats	0	30,891	0	0	0	50,000	0	0	0	80,891
D0083332 Residential Heating and Cooling	0	72,242	0	0	0	472,500	360	3,567	0	548,669
D0083538 Neighborhood Weatherization	0	826,304	411,618	0	50,000	3,564,108	31,800	22,380	0	4,906,210
D0083542 Energy Planner	1,033,944	1,161,244	199,300	817,018	470,004	0	35,748	124,116	0	3,841,374
D0091106 Residential Prime Time Plus	0	227,735	0	100	0	0	25	1,500	0	229,360
D0083486 Residential Window Replacement	0	56,161	0	0	0	176,400	240	2,171	0	234,972
D0083335 Prime Time	673	10,561	0	25,200	0	0	150	300	0	36,884
D0083447 Commercial/Industrial Audit (Free)	0	256,774	3,700	0	50,000	0	3,900	15,460	0	329,834
D0083446 Comprehensive Commercial/Industrial Audit (Paid)	0	1,942	0	2,000	0	0	320	0	0	4,262
D0083534 Commercial Chiller	0	790	0	0	0	17,500	50	0	0	18,340
D0083487 Cogeneration	0	40,758	0	0	0	0	1,200	0	0	41,958
D0083318 Conservation Value	0	1,890	0	542	0	50,000	0	0	0	52,432
D0083540 Commercial Cooling	0	2,370	0	0	0	3,000	75	50	0	5,495
D0083533 Demand Response	0	34,960	0	0	0	3,038,400	1,400	1,500	0	3,076,260
D0091107 Facility Energy Management System	0	14,377	0	0	0	100,000	100	0	0	114,477
D0083506 Industrial Load Management (GLSM 2&3)	0	47,804	0	0	0	17,100,000	1,575	0	0	17,149,379
D0083547 LED Street and Outdoor Conversion Program	0	0	0	0	0	0	0	5,418,360	(125,000)	5,293,360
D0083528 Lighting Conditioned Space	0	64,654	0	0	0	387,500	600	2,650	0	455,404
D0083544 Lighting Non-Conditioned Space	0	55,186	0	0	0	90,000	600	2,650	0	148,436
D0083535 Lighting Occupancy Sensors	0	12,158	0	0	0	18,000	300	0	0	30,458
D0083527 CILM (GLSM 1)	0	0	0	0	0	6,531	0	0	0	6,531
D0091108 Commercial Smart Thermostats	0	18,503	0	0	0	24,000	300	1,300	0	44,103
D0083529 Standby Generator	0	68,467	0	150,000	0	3,687,520	1,800	25,600	0	3,933,387
D0091109 Variable Frequency Drive Control for Compressors	0	12,923	0	0	0	37,500	300	0	0	50,723
D0083537 Commercial Water Heating	0	171	0	0	0	2,000	0	0	0	2,171
D0083539 Conservation Research and Development	0	2,486	0	0	0	0	0	0	0	2,486
D0083531 Renewable Energy Program (Sun to Go)	0	13,207	0	215,000	0	0	75	450	(122,000)	106,732
D0083328 Common Expenses	0	472,672	600	105,558	0	0	0	113,390	0	692,220
D0090066 Integrated Renewable Energy System (Pilot)	1,278,463	14,046	0	0	0	0	600	0	0	1,293,109
Total All Programs	2,322,308	4,695,166	650,818	1,713,418	1,199,999	30,383,334	206,433	5,782,006	(247,000)	46,706,482
Less Renewable Energy Expenses	0	13,207	0	215,000	0	0	75	450	(122,000)	106,732
Total Recoverable Conservation Expenses	2,322,308	4,681,959	650,818	1,498,418	1,199,999	30,383,334	206,358	5,781,556	(125,000)	46,599,750
Summary of Demand & Energy										
Energy	1,165,431	3,467,209	550,868	861,830	964,997	6,550,883	183,234	5,633,903	(125,000)	19,253,356
Demand	1,156,877	1,214,750	99,950	636,588	235,002	23,832,451	23,124	147,653	0	27,346,394
Total Recoverable Consv. Expenses	2,322,308	4,681,959	650,818	1,498,418	1,199,999	30,383,334	206,358	5,781,556	(125,000)	46,599,750

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	190,737	2,288,844
2. Retirements		1,050	61,066	23,034	52,216	47,726	44,093	32,210	68,597	33,666	58,323	43,475	107,005	572,461
3. Depreciation Base		3,471,180	3,600,851	3,768,554	3,907,075	4,050,086	4,196,730	4,355,257	4,477,397	4,634,468	4,766,882	4,914,144	4,997,876	51,140,500
4. Depreciation Expense		56,272	58,934	61,412	63,964	66,310	68,723	71,267	73,605	75,932	78,345	80,675	82,600	838,039
5. Cumulative Investment	3,281,493	3,471,180	3,600,851	3,768,554	3,907,075	4,050,086	4,196,730	4,355,257	4,477,397	4,634,468	4,766,882	4,914,144	4,997,876	4,997,876
6. Less: Accumulated Depreciation	1,560,479	1,615,701	1,613,569	1,651,947	1,663,695	1,682,279	1,706,909	1,745,966	1,750,974	1,793,240	1,813,262	1,850,462	1,826,057	1,826,057
7. Net Investment	1,721,014	1,855,479	1,987,282	2,116,607	2,243,380	2,367,807	2,489,821	2,609,291	2,726,423	2,841,228	2,953,620	3,063,682	3,171,819	3,171,819
8. Average Investment		1,788,247	1,921,381	2,051,945	2,179,994	2,305,594	2,428,814	2,549,556	2,667,857	2,783,826	2,897,424	3,008,651	3,117,751	
9. Return on Average Investment - Equity Component		9,358	10,055	10,738	11,408	12,066	12,710	13,342	13,961	14,568	15,163	15,745	16,316	155,430
10. Return on Average Investment - Debt Component		2,437	2,618	2,796	2,971	3,142	3,310	3,474	3,636	3,794	3,948	4,100	4,249	40,475
11. Total Depreciation and Return		68,067	71,607	74,946	78,343	81,518	84,743	88,083	91,202	94,294	97,456	100,520	103,165	1,033,944

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	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

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	10,039	12,523	22,562
3. Depreciation Base		43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	33,693	21,170	
4. Depreciation Expense		729	729	729	729	729	729	729	729	729	729	645	457	8,392
5. Cumulative Investment	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	33,693	21,170	21,170
6. Less: Accumulated Depreciation	28,834	29,563	30,292	31,021	31,750	32,479	33,208	33,937	34,666	35,395	36,124	26,730	14,664	14,664
7. Net Investment	14,898	14,169	13,440	12,711	11,982	11,253	10,524	9,795	9,066	8,337	7,608	6,963	6,506	6,506
8. Average Investment		14,534	13,805	13,076	12,347	11,618	10,889	10,160	9,431	8,702	7,973	7,286	6,735	
9. Return on Average Investment - Equity Component		76	72	68	65	61	57	53	49	46	42	38	35	662
10. Return on Average Investment - Debt Component		20	19	18	17	16	15	14	13	12	11	10	9	174
11. Total Depreciation and Return		825	820	815	811	806	801	796	791	787	782	693	501	9,228

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NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	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

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. 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		4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	
5. Depreciation Expense		80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	80,934	971,208
6. Cumulative Investment	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034	4,856,034
7. Less: Accumulated Depreciation	488,542	569,476	650,410	731,344	812,278	893,212	974,146	1,055,080	1,136,014	1,216,948	1,297,882	1,378,816	1,459,750	1,459,750
8. CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
9. Net Investment	4,367,492	4,286,558	4,205,624	4,124,690	4,043,756	3,962,822	3,881,888	3,800,954	3,720,020	3,639,086	3,558,152	3,477,218	3,396,284	3,396,284
10. Average Investment		4,327,025	4,246,091	4,165,157	4,084,223	4,003,289	3,922,355	3,841,421	3,760,487	3,679,553	3,598,619	3,517,685	3,436,751	
11. Return on Average Investment - Equity Component		22,644	22,221	21,797	21,373	20,950	20,526	20,103	19,679	19,256	18,832	18,409	17,985	243,775
12. Return on Average Investment - Debt Component		5,897	5,786	5,676	5,566	5,455	5,345	5,235	5,125	5,014	4,904	4,794	4,683	63,480
13 Total Depreciation and Return		109,475	108,941	108,407	107,873	107,339	106,805	106,272	105,738	105,204	104,670	104,137	103,602	1,278,463

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated For Months January 2022 through December 2022

PRIME TIME PLUS

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	58,000	58,000
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	58,000	
4. Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	483	483
5. Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	58,000	58,000
6. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	483	483
7. Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	57,517	57,517
8. Average Investment		0	0	0	0	0	0	0	0	0	0	0	28,759	
9. Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	151	151
10. Return Requirements		0	0	0	0	0	0	0	0	0	0	0	39	39
11. Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	673	673

NOTES:
Note: Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.2798% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 25.345% (expansion factor of 1.34315).
Line 10 x 1.6353% x 1/12 (Jan-Dec).

C-3s

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

Program Name		Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083437	Residential Walk-Through Energy Audit										
	Actual	0	619,143	486	416	184,266	0	27,816	21,046	0	853,173
	Projected	0	479,521	3,300	0	625,916	0	61,400	17,570	0	1,187,707
	Total	0	1,098,664	3,786	416	810,182	0	89,216	38,616	0	2,040,880
D0083432	Residential Customer Assisted Audit										
	Actual	0	942	0	0	0	0	0	0	0	942
	Projected	0	3,496	100	398,000	0	0	0	0	0	401,596
	Total	0	4,438	100	398,000	0	0	0	0	0	402,538
D0083434, D0083317	Residential Computer Assisted Audit										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	842	0	0	0	0	0	300	0	1,142
	Total	0	842	0	0	0	0	0	300	0	1,142
D0083526	Residential Ceiling Insulation										
	Actual	0	26,403	0	0	0	55,241	0	0	0	81,644
	Projected	0	23,167	0	0	0	49,500	120	1,250	0	74,037
	Total	0	49,570	0	0	0	104,741	120	1,250	0	155,681
D0083530	Residential Duct Repair										
	Actual	0	7,525	0	0	0	16,225	0	0	0	23,750
	Projected	0	14,098	0	0	0	30,000	120	1,250	0	45,468
	Total	0	21,623	0	0	0	46,225	120	1,250	0	69,218
D0083488	Energy and Renewable Education, Awareness and Agency Outreach										
	Actual	5,198	56,748	100,883	8,638	21	0	0	623	0	172,111
	Projected	5,030	58,266	600	20,142	0	0	400	4,300	0	88,738
	Total	10,228	115,014	101,483	28,780	21	0	400	4,923	0	260,849
D0083546	Energy Star Multi-Family										
	Actual	0	210	0	0	0	0	0	0	0	210
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	210	0	0	0	0	0	0	0	210
D0083541	Energy Star for New Homes										
	Actual	0	9,899	0	0	0	636,200	0	0	0	646,099
	Projected	0	15,693	0	0	0	450,000	60	1,820	0	467,573
	Total	0	25,592	0	0	0	1,086,200	60	1,820	0	1,113,672
D0091086	Energy Star Pool Pumps										
	Actual	0	0	0	0	0	89,250	0	0	0	89,250
	Projected	0	12,302	0	0	0	89,250	0	900	0	102,452
	Total	0	12,302	0	0	0	178,500	0	900	0	191,702
D0091087	Energy Star Thermostats										
	Actual	0	0	0	0	0	23,450	0	0	0	23,450
	Projected	0	14,737	0	0	0	27,000	0	900	0	42,637
	Total	0	14,737	0	0	0	50,450	0	900	0	66,087
D0083332	Residential Heating and Cooling										
	Actual	0	30,052	0	0	0	207,090	0	450	0	237,592
	Projected	0	30,772	0	0	0	229,500	60	120	0	260,452
	Total	0	60,824	0	0	0	436,590	60	570	0	498,044
D0083538	Neighborhood Weatherization										
	Actual	0	78,681	61,545	2,161	18	114,837	0	2,811	0	260,053
	Projected	0	550,350	30,400	214,920	3,000	2,328,300	15,500	1,440	0	3,143,910
	Total	0	629,031	91,945	217,081	3,018	2,443,137	15,500	4,251	0	3,403,963
D0083542	Energy Planner										
	Actual	337,607	379,379	25,346	238,454	0	0	17,718	9,189	0	1,007,693
	Projected	336,727	557,373	40,100	418,825	7,000	0	17,824	11,258	0	1,389,107
	Total	674,334	936,752	65,446	657,279	7,000	0	35,542	20,447	0	2,396,800
D0091106	Residential Prime Time Plus										
	Actual	0	0	0	237	0	0	0	0	0	237
	Projected	0	39,805	0	0	0	0	0	0	0	39,805
	Total	0	39,805	0	237	0	0	0	0	0	40,042
D0083486	Residential Window Replacement										
	Actual	0	31,368	0	0	0	126,216	0	0	0	157,584
	Projected	0	26,406	0	0	0	83,160	120	120	0	109,806
	Total	0	57,774	0	0	0	209,376	120	120	0	267,390
D0083335	Prime Time										
	Actual	0	3,419	129	8,358	0	0	0	297	0	12,203
	Projected	0	8,297	0	8,400	0	0	0	180	0	16,877
	Total	0	11,716	129	16,758	0	0	0	477	0	29,080
D0083447	Commercial/Industrial Audit (Free)										
	Actual	0	100,206	29	310	4,310	0	6	3,438	0	108,299
	Projected	0	132,809	1,900	0	50,000	0	1,000	5,920	0	191,629
	Total	0	233,015	1,929	310	54,310	0	1,006	9,358	0	299,928

C-3s

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0083446	Comprehensive Commercial/Industrial Audit (Paid)										
	Actual	0	0	0	0	0	0	0	(420)	0	(420)
	Projected	0	486	0	500	0	0	80	0	0	1,066
	Total	0	486	0	500	0	0	80	(420)	0	646
D0083534	Commercial Chiller										
	Actual	0	0	0	0	0	0	0	105	0	105
	Projected	0	158	0	0	0	3,500	0	0	0	3,658
	Total	0	158	0	0	0	3,500	0	105	0	3,763
D0083487	Cogeneration										
	Actual	0	12,941	0	0	0	0	0	0	0	12,941
	Projected	0	20,055	0	0	0	0	400	0	0	20,455
	Total	0	32,996	0	0	0	0	400	0	0	33,396
D0083318	Conservation Value										
	Actual	0	94	0	0	0	0	(3)	0	0	91
	Projected	0	958	0	0	0	0	50	0	0	1,008
	Total	0	1,052	0	0	0	0	47	0	0	1,099
D0083543	Cool Roof										
	Actual	0	249	0	0	0	91,480	0	(85)	0	91,644
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	249	0	0	0	91,480	0	(85)	0	91,644
D0083540	Commercial Cooling										
	Actual	0	198	0	0	0	2,090	0	105	0	2,393
	Projected	0	316	0	0	0	400	25	0	0	741
	Total	0	514	0	0	0	2,490	25	105	0	3,134
D0083533	Demand Response										
	Actual	0	12,614	0	0	0	1,519,200	0	(114)	0	1,531,700
	Projected	0	16,827	0	0	0	1,519,200	500	2,500	0	1,539,027
	Total	0	29,441	0	0	0	3,038,400	500	2,386	0	3,070,727
D0091107	Facility Energy Management System										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	6,952	0	0	0	50,000	50	0	0	57,002
	Total	0	6,952	0	0	0	50,000	50	0	0	57,002
D0083506	Industrial Load Management (GLSM 2&3)										
	Actual	0	15,743	0	0	0	9,672,953	0	113	0	9,688,809
	Projected	0	24,091	0	0	0	8,550,000	900	0	0	8,574,991
	Total	0	39,834	0	0	0	18,222,953	900	113	0	18,263,800
D0083547	LED Street and Outdoor Conversion Program										
	Actual	0	0	0	0	0	0	0	5,405,004	(120,294)	5,284,710
	Projected	0	0	0	0	0	0	0	2,352,378	(54,000)	2,298,378
	Total	0	0	0	0	0	0	0	7,757,382	(174,294)	7,583,088
D0083528	Lighting Conditioned Space										
	Actual	0	22,501	0	0	0	158,041	0	93	0	180,635
	Projected	0	30,506	0	0	0	130,000	350	2,300	0	163,156
	Total	0	53,007	0	0	0	288,041	350	2,393	0	343,791
D0083544	Lighting Non-Conditioned Space										
	Actual	0	22,992	0	0	0	63,769	0	48	0	86,809
	Projected	0	27,010	0	0	0	38,950	325	1,300	0	67,585
	Total	0	50,002	0	0	0	102,719	325	1,348	0	154,394
D0083535	Lighting Occupancy Sensors										
	Actual	0	4,880	0	0	0	960	0	0	0	5,840
	Projected	0	6,079	0	0	0	7,200	25	0	0	13,304
	Total	0	10,959	0	0	0	8,160	25	0	0	19,144
D0083527	CILM (GLSM 1)										
	Actual	0	0	0	0	0	2,799	0	0	0	2,799
	Projected	0	0	0	0	0	3,732	0	0	0	3,732
	Total	0	0	0	0	0	6,531	0	0	0	6,531
D0091108	Commercial Smart Thermostats										
	Actual	0	0	0	0	0	0	0	0	0	0
	Projected	0	10,294	0	0	0	58,800	150	300	0	69,544
	Total	0	10,294	0	0	0	58,800	150	300	0	69,544
D0083529	Standby Generator										
	Actual	0	16,604	0	71,251	0	1,768,788	0	12,010	0	1,868,653
	Projected	0	29,439	0	75,000	0	1,810,000	500	12,400	0	1,927,339
	Total	0	46,043	0	146,251	0	3,578,788	500	24,410	0	3,795,992

C-3s

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
D0091109	Variable Frequency Drive Control for Compressors										
	Actual	0	0	0	0	0	2,500	0	0	0	2,500
	Projected	0	5,780	0	0	0	7,500	50	0	0	13,330
	Total	0	5,780	0	0	0	10,000	50	0	0	15,830
D0083537	Commercial Water Heating										
	Actual	0	0	0	0	0	0	(3)	0	0	(3)
	Projected	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	(3)	0	0	(3)
D0083539	Conservation Research and Development										
	Actual	0	0	0	(13,664)	0	0	0	0	0	(13,664)
	Projected	0	2,311	0	0	0	0	0	0	0	2,311
	Total	0	2,311	0	(13,664)	0	0	0	0	0	(11,353)
D0083531	Renewable Energy Program (Sun to Go)										
	Actual	0	6,097	0	77,353	0	0	0	0	(66,115)	17,335
	Projected	0	8,934	0	72,000	0	0	0	75	(126,198)	(45,189)
	Total	0	15,031	0	149,353	0	0	0	75	(192,313)	(27,854)
D0083328	Common Expenses										
	Actual	0	172,591	945	40,632	0	0	8	67,302	0	281,478
	Projected	0	229,363	200	34,060	0	0	0	44,990	0	308,613
	Total	0	401,954	1,145	74,692	0	0	8	112,292	0	590,091
D0090066	Integrated Renewable Energy System (Pilot)										
	Actual	165,754	0	0	13,754	0	0	0	0	0	179,508
	Projected	579,465	6,883	0	0	0	0	100	0	0	586,448
	Total	745,219	6,883	0	13,754	0	0	100	0	0	765,956
	Total All Programs	1,429,781	4,025,855	265,963	1,689,747	874,531	30,017,081	145,651	7,985,586	(366,607)	46,067,588
	Less Renewable Energy	0	15,031	0	149,353	0	0	0	75	(192,313)	(27,854)
	Total Conservation Expense	1,429,781	4,010,824	265,963	1,540,394	874,531	30,017,081	145,651	7,985,511	(174,294)	46,095,442

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	326	0	0	4,606	4,606	0	121,601	190,737	190,737	190,737	190,737	894,087
2. Retirements		84,005	109,085	127,551	61,833	46,833	87,818	26,316	93,121	38,688	49,204	59,032	400	783,886
3. Depreciation Base		3,087,287	2,978,527	2,850,976	2,789,143	2,746,916	2,663,705	2,637,389	2,665,869	2,817,918	2,959,451	3,091,156	3,281,493	
4. Depreciation Expense		52,155	50,548	48,579	47,001	46,134	45,089	44,176	44,194	45,698	48,145	50,422	53,105	575,246
5. Cumulative Investment	3,171,293	3,087,287	2,978,527	2,850,976	2,789,143	2,746,916	2,663,705	2,637,389	2,665,869	2,817,918	2,959,451	3,091,156	3,281,493	3,281,493
6. Less: Accumulated Depreciation	1,769,120	1,737,269	1,678,732	1,599,760	1,584,928	1,584,229	1,541,500	1,559,360	1,510,433	1,517,443	1,516,384	1,507,774	1,560,479	1,560,479
7. Net Investment	1,402,173	1,350,018	1,299,795	1,251,216	1,204,215	1,162,687	1,122,205	1,078,029	1,155,436	1,300,475	1,443,067	1,583,382	1,721,014	1,721,014
8. Average Investment		1,376,095	1,324,907	1,275,506	1,227,716	1,183,451	1,142,446	1,100,117	1,116,733	1,227,956	1,371,771	1,513,225	1,652,198	
9. Return on Average Investment - Equity Component		6,908	6,651	6,403	6,163	5,941	5,735	5,522	5,606	6,164	6,886	7,596	8,294	77,869
10. Return on Average Investment - Debt Component		1,882	1,812	1,745	1,679	1,619	1,563	1,505	1,528	1,680	1,876	2,070	2,260	21,219
Total Depreciation and Return		60,945	59,011	56,727	54,843	53,694	52,387	51,203	51,328	53,542	56,907	60,088	63,659	674,334

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

INDUSTRIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	
4. Depreciation Expense		729	729	729	729	729	729	729	729	729	729	729	729	8,748
5. Cumulative Investment	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732	43,732
6. Less: Accumulated Depreciation	20,086	20,815	21,544	22,273	23,002	23,731	24,460	25,189	25,918	26,647	27,376	28,105	28,834	28,834
7. Net Investment	23,646	22,917	22,188	21,459	20,730	20,001	19,272	18,543	17,814	17,085	16,356	15,627	14,898	14,898
8. Average Investment		23,282	22,553	21,824	21,095	20,366	19,637	18,908	18,179	17,450	16,721	15,992	15,263	
9. Return on Average Investment - Equity Component		117	113	110	106	102	99	95	91	88	84	80	77	1,162
10. Return on Average Investment - Debt Component		32	31	30	29	28	27	26	25	24	23	22	21	318
Total Depreciation and Return		878	873	869	864	859	855	850	845	841	836	831	827	10,228

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment - Equity Component		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return on Average Investment - Debt Component		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

INTEGRATED RENEWABLE ENERGY SYSTEM

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		9,705	551,740	1,078,233	1,008,126	112,634	61,264	0	121,601	190,737	190,737	190,737	190,737	3,706,251
2. In-Service		0	0	0	0	3,852,835	118,650	0	121,601	190,737	190,737	190,737	190,737	
3. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
4. Depreciation Base		0	0	0	0	3,852,835	3,971,485	3,971,485	4,093,086	4,283,823	4,474,560	4,665,297	4,856,034	
5. Depreciation Expense		0	0	0	0	0	64,214	66,191	66,191	68,218	71,397	74,576	77,755	488,542
6. Cumulative Investment	0	0	0	0	0	3,852,835	3,971,485	3,971,485	4,093,086	4,283,823	4,474,560	4,665,297	4,856,034	4,856,034
7. Less: Accumulated Depreciation	0	0	0	0	0	0	64,214	130,405	196,596	264,814	336,211	410,787	488,542	488,542
8. CWIP	1,149,783	1,159,488	1,711,228	2,789,461	3,797,587	57,386	0	0	0	0	0	0	0	0
9. Net Investment	1,149,783	1,159,488	1,711,228	2,789,461	3,797,587	3,910,221	3,907,271	3,841,080	3,896,490	4,019,009	4,138,349	4,254,510	4,367,492	4,367,492
10. Average Investment		1,154,636	1,435,358	2,250,345	3,293,524	3,853,904	3,908,746	3,874,176	3,868,785	3,957,750	4,078,679	4,196,430	4,311,001	
11. Return on Average Investment - Equity Component		5,796	7,205	11,296	16,533	19,346	19,621	19,448	19,421	19,867	20,474	21,065	21,641	201,713
12. Return on Average Investment - Debt Component		1,579	1,963	3,078	4,505	5,271	5,347	5,299	5,292	5,414	5,579	5,740	5,897	54,964
13 Total Depreciation and Return		7,375	9,168	14,374	21,038	24,617	89,182	90,938	90,904	93,499	97,450	101,381	105,293	745,219

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

C-3s

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

PRIME TIME PLUS

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		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	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	
9. Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Return Requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Line 9 x 6.0238% x 1/12 (Jan-Dec). Based on ROE of 9.95% and weighted income tax rate of 24.522% (expansion factor of 1.32830).
Line 10 x 1.6414% x 1/12 (Jan-Dec).

C-3s

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

	Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
D0083437	Residential Walk-Through Energy Audit	97,044	117,975	204,562	109,747	175,608	148,237	174,806	271,886	173,056	173,205	168,443	226,312	2,040,880
D0083432	Residential Customer Assisted Audit	114	200	86	171	171	200	398,583	583	583	683	583	583	402,538
D0083434, D0083317	Residential Computer Assisted Audit	0	0	0	0	0	0	0	0	300	0	842	0	1,142
D0083526	Residential Ceiling Insulation	11,854	11,282	9,842	15,544	18,360	14,762	12,131	12,131	12,131	13,381	12,131	12,131	155,681
D0083530	Residential Duct Repair	1,081	1,281	10,298	1,288	5,704	4,098	4,680	4,680	8,715	9,965	8,715	8,715	69,218
D0083488	Energy and Renewable Education, Awareness and Agency Outre	13,378	38,894	49,474	10,665	10,322	49,378	14,418	14,513	14,909	14,904	14,999	14,995	260,849
D0083546	Energy Star Multi-Family	0	42	20	0	148	0	0	0	0	0	0	0	210
D0083541	Energy Star for New Homes	52,637	160,338	39,608	72,341	69,925	251,250	77,658	77,658	77,639	78,539	77,639	78,439	1,113,672
D0091086	Energy Star Pool Pumps	10,500	9,450	13,650	13,650	16,100	25,900	17,814	17,814	17,814	18,714	17,814	12,482	191,702
D0091087	Energy Star Thermostats	3,550	3,700	4,050	3,400	4,000	4,750	6,956	6,956	6,956	7,856	6,956	6,956	66,087
D0083332	Residential Heating and Cooling	35,408	31,097	43,323	41,901	39,219	46,644	52,871	52,871	49,289	42,172	35,298	27,951	498,044
D0083538	Neighborhood Weatherization	43,805	90,606	15,371	19,900	45,144	45,227	419,015	419,015	575,720	576,720	576,720	576,720	3,403,963
D0083542	Energy Planner	143,165	155,047	246,926	168,484	146,594	147,477	164,649	168,274	349,988	252,754	215,435	238,006	2,396,800
D0091106	Residential Prime Time Plus	0	0	237	0	0	0	2,842	2,842	8,530	8,530	8,530	8,530	40,042
D0083486	Residential Window Replacement	57,912	24,703	22,401	19,930	16,725	15,913	18,301	18,301	18,301	18,301	18,301	18,301	267,390
D0083335	Prime Time	550	5,311	632	3,721	820	1,169	1,413	1,413	1,413	5,613	1,413	5,613	29,080
D0083447	Commercial/Industrial Audit (Free)	11,965	18,620	19,339	16,710	18,800	22,865	26,592	27,592	21,261	39,329	39,427	37,427	299,928
D0083446	Comprehensive Commercial/Industrial Audit (Paid)	(420)	0	0	0	0	0	0	0	0	0	1,066	0	646
D0083534	Commercial Chiller	0	105	0	0	0	0	0	0	0	3,658	0	0	3,763
D0083487	Cogeneration	1,723	2,310	2,249	2,188	2,276	2,195	3,343	3,343	3,443	3,443	3,443	3,443	33,396
D0083318	Conservation Value	(3)	0	0	0	0	94	0	0	220	220	284	284	1,099
D0083543	Cool Roof	13,418	7,427	0	0	0	70,799	0	0	0	0	0	0	91,644
D0083540	Commercial Cooling	1,867	173	0	0	322	31	0	0	383	0	0	358	3,134
D0083533	Demand Response	254,916	255,312	255,316	255,530	255,413	255,213	256,005	256,005	256,155	256,105	257,605	257,155	3,070,727
D0091107	Facility Energy Management System	0	0	0	0	0	0	1,327	1,327	1,327	26,510	0	26,510	57,002
D0083506	Industrial Load Management (GLSM 2&3)	1,741,068	1,432,272	1,414,851	1,781,534	1,331,955	1,987,129	1,429,309	1,429,309	1,429,509	1,428,912	1,428,862	1,429,090	18,263,800
D0083547	LED Street and Outdoor Conversion Program	2,065,746	227,625	1,187,110	162,082	1,243,072	399,075	383,063	383,063	383,063	383,063	383,063	383,063	7,583,088
D0083528	Lighting Conditioned Space	5,603	26,320	30,111	15,982	18,576	84,043	26,113	24,963	35,791	25,038	26,063	25,188	343,791
D0083544	Lighting Non-Conditioned Space	20,816	8,658	12,921	18,743	6,786	18,885	9,135	14,463	12,372	9,560	9,560	12,497	154,394
D0083535	Lighting Occupancy Sensors	722	809	1,760	769	809	971	884	3,542	2,238	2,213	2,213	2,213	19,144
D0083527	CILM (GLSM 1)	0	0	0	933	933	933	933	933	933	933	0	0	6,531
D0091108	Commercial Smart Thermostats	0	0	0	0	0	0	14,766	0	0	34,648	0	20,131	69,544
D0083529	Standby Generator	310,900	312,247	311,214	311,803	311,523	310,966	320,306	320,306	321,356	321,456	322,456	321,456	3,795,992
D0091109	Variable Frequency Drive Control for Compressors	0	0	0	0	2,500	0	884	884	3,592	3,542	3,542	884	15,830
D0083537	Commercial Water Heating	(3)	0	0	0	0	0	0	0	0	0	0	0	(3)
D0083539	Conservation Research and Development	(13,754)	0	0	90	0	0	207	207	207	563	563	563	(11,353)
D0083531	Renewable Energy Program (Sun to Go)	(9,945)	(9,024)	31,372	(8,940)	(14,046)	27,918	(19,544)	(19,519)	10,481	15,456	(19,519)	(12,544)	(27,854)
D0083328	Common Expenses	45,145	50,105	67,377	41,658	37,680	39,513	49,451	54,012	52,392	52,729	49,192	50,835	590,091
D0090066	Integrated Renewable Energy System (Pilot)	21,129	9,168	14,374	21,038	24,625	89,174	92,085	92,051	94,646	98,647	102,528	106,490	765,956
	Total	4,941,891	2,992,053	4,008,474	3,100,862	3,790,064	4,064,809	3,960,996	3,661,419	3,944,713	3,927,362	3,774,167	3,900,778	46,067,588
	Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Conservation Expenses	4,941,891	2,992,053	4,008,474	3,100,862	3,790,064	4,064,809	3,960,996	3,661,419	3,944,713	3,927,362	3,774,167	3,900,778	46,067,588
	Less Renewable Energy	(9,945)	(9,024)	31,372	(8,940)	(14,046)	27,918	(19,544)	(19,519)	10,481	15,456	(19,519)	(12,544)	(27,854)
	Total Conservation Expenses	4,951,836	3,001,077	3,977,102	3,109,802	3,804,110	4,036,891	3,980,540	3,680,938	3,934,232	3,911,906	3,793,686	3,913,322	46,095,442

C-3s

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

B. CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Adjustment Revenues * (C-4, page 1 of 1)	2,284,915	2,124,277	2,075,592	2,204,992	2,477,600	2,814,032	2,864,775	2,849,816	2,959,625	2,707,960	2,289,739	2,186,347	29,839,670
3. Total Revenues	2,284,915	2,124,277	2,075,592	2,204,992	2,477,600	2,814,032	2,864,775	2,849,816	2,959,625	2,707,960	2,289,739	2,186,347	29,839,670
4. Prior Period True-up	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,008	1,441,012	17,292,100
5. Conservation Revenue Applicable to Period	3,725,923	3,565,285	3,516,600	3,646,000	3,918,608	4,255,040	4,305,783	4,290,824	4,400,633	4,148,968	3,730,747	3,627,359	47,131,770
6. Conservation Expenses (C-3,Page 4, Line 14)	4,951,836	3,001,077	3,977,102	3,109,802	3,804,110	4,036,891	3,980,540	3,680,938	3,934,232	3,911,906	3,793,686	3,913,322	46,095,442
7. Regulatory Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
8. True-up This Period (Line 5 - Line 6)	(1,225,913)	564,208	(460,502)	536,198	114,498	218,149	325,243	609,886	466,401	237,062	(62,939)	(285,963)	1,036,328
9. Interest Provision This Period (C-3, Page 6, Line 10)	1,762	1,602	1,313	1,201	695	631	2,177	3,356	3,068	2,720	2,288	1,772	22,586
10. True-up & Interest Provision Beginning of Period	20,908,081	18,242,922	17,367,724	15,467,527	14,563,918	13,238,103	12,015,875	10,902,287	10,074,521	9,102,982	7,901,756	6,400,097	20,908,081
11. Prior Period True-up Collected/(Refunded)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,008)	(1,441,012)	(17,292,100)
12. End of Period Total - Over/(Under) Recovered	18,242,922	17,367,724	15,467,527	14,563,918	13,238,103	12,015,875	10,902,287	10,074,521	9,102,982	7,901,756	6,400,097	4,674,894	4,674,894

Previous EOP Change
* Net of Revenue Taxes

(A) Included in Line 6

Summary of Allocation	Forecast	Ratio	True Up
Demand	27,259,974	0.58	2,711,439
Energy	19,529,837	0.42	1,963,455
Total	46,789,811	1.00	4,674,894

C-3s

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

C. INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Beginning True-up Amount (C-3, Page 5, Line 9)	$20,908,081	$18,242,922	$17,367,724	$15,467,527	$14,563,918	$13,238,103	$12,015,875	$10,902,287	$10,074,521	$9,102,982	$7,901,756	$6,400,097	
2. Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	18,241,160	17,366,122	15,466,214	14,562,717	13,237,408	12,015,244	10,900,110	10,071,165	9,099,914	7,899,036	6,397,809	4,673,122	
3. Total Beginning & Ending True-up	$39,149,241	$35,609,044	$32,833,938	$30,030,244	$27,801,326	$25,253,347	$22,915,985	$20,973,452	$19,174,435	$17,002,018	$14,299,565	$11,073,219	
4. Average True-up Amount (50% of Line 3)	$19,574,621	$17,804,522	$16,416,969	$15,015,122	$13,900,663	$12,626,674	$11,457,993	$10,486,726	$9,587,218	$8,501,009	$7,149,783	$5,536,610	
5. Interest Rate - First Day of Month	0.10000	0.12000	0.09000	0.11000	0.07000	0.04000	0.08000	0.38000	0.38000	0.38000	0.38000	0.38000	
6. Interest Rate - First Day of Next Month	0.12000	0.09000	0.11000	0.07000	0.04000	0.08000	0.38000	0.38000	0.38000	0.38000	0.38000	0.38000	
7. Total (Line 5 + Line 6)	0.22000	0.21000	0.20000	0.18000	0.11000	0.12000	0.46000	0.76000	0.76000	0.76000	0.76000	0.76000	
8. Average Interest Rate (50% of Line 7)	0.11000	0.10500	0.10000	0.09000	0.05500	0.06000	0.23000	0.38000	0.38000	0.38000	0.38000	0.38000	
9. Monthly Average Interest Rate (Line 8/12)	0.00009	0.00009	0.00008	0.00008	0.00005	0.00005	0.00019	0.00032	0.00032	0.00032	0.00032	0.00032	
10. Interest Provision (Line 4 x Line 9)	$1,762	$1,602	$1,313	$1,201	$695	$631	$2,177	$3,356	$3,068	$2,720	$2,288	$1,772	$22,586

C-4s

TAMPA ELECTRIC COMPANY
Energy Conservation
Calculation of Conservation Revenues

Actual for Months January 2021 through June 2021
Projected for Months July 2021 through December 2021

(1)	(2)	(3)	(4)
Months	Firm MWh Sales	Interruptible MWh Sales	Clause Revenue Net of Revenue Taxes
January	1,538,558	-	2,284,915
February	1,376,994	-	2,124,277
March	1,370,567	-	2,075,592
April	1,490,208	-	2,204,992
May	1,639,372	-	2,477,600
June	1,886,573	-	2,814,032
July	1,912,192	-	2,864,775
August	1,901,547	-	2,849,816
September	1,985,172	-	2,959,625
October	1,795,509	-	2,707,960
November	1,498,840	-	2,289,739
December	1,410,582	-	2,186,347
Total	19,806,113	0	29,839,670

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are four types of residential energy audits available to Tampa Electric customers: Walk-through Free Energy Check, Customer Assisted, Computer Assisted Paid and Building Energy Ratings System ("BERS").

Program Projections: January 1, 2021 to December 31, 2021

During this period, the following energy audit participation is projected:

Residential Walk-Through:	3,700
Residential Customer Assisted:	60,000
Residential Computer Assisted:	1
BERS:	0

January 1, 2022 to December 31, 2022

During this period, the following energy audit participation is projected:

Residential Walk-Through:	4,000
Residential Customer Assisted:	50,000
Residential Computer Assisted:	4
BERS:	0

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $2,444,560.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,099,625.

Program Progress Summary: Through December 31, 2020 the following Residential Energy Audit totals are:

Residential Walk-Through:	335,922
Residential Customer Assisted [(1)]:	267,897
Residential Computer Assisted:	3,911
BERS:	80
Total:	607,810

Note 1: Includes Mail-in and On-line audits. Residential Mail-in audit program was retired on December 31, 2004.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL CEILING INSULATION

Program Description: A rebate program that encourages existing residential customers to install additional ceiling insulation in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 465 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $155,681.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $175,920.

Program Progress Summary: Through December 31, 2020 the following Residential Ceiling Insulation totals are:

Residential Ceiling Insulation: 124,222

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL DUCT REPAIR

Program Description: A rebate program that encourages residential customers to repair leaky duct work of central air conditioning systems in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 385 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 480 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $69,218.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $91,435.

Program Progress Summary: Through December 31, 2020 the following Residential Duct Repair totals are:
Residential Duct Repair: 103,724

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY AND RENEWABLE EDUCATION, AWARENESS AND AGENCY OUTREACH

Program Description: A program that provides opportunities for engaging and educating groups of customers and students on energy-efficiency and conservation in an organized setting. Participants are provided with an energy savings kit which includes energy saving devices and supporting information appropriate for the audience.

Program Projections: January 1, 2021 to December 31, 2021.

During this period, there are 1,400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,260 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $260,882.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $183,562.

Program Progress Summary: Through 2020, Tampa Electric has partnered with 139 local schools to present Energy Education to 41,309 students and Electric Vehicle Education to 1,039 students from 3 local high schools. In addition, the company gave 195 presentations to civic organizations that generated 1,423 customer assisted audits and distributed 8,332 energy saving kits to participating customers.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW MULTI-FAMILY RESIDENCES

Program Description: A rebate program that encourages the construction of new multi-family residences to meet the requirements to achieve the ENERGY STAR certified apartments and condominium label.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero multi-family residences projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 350 multi-family residences projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $210.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $105,383.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR for New Multi-Family Residences totals are:

ENERGY STAR for New Multi-Family Residences: 264

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR FOR NEW HOMES

Program Description: A rebate program that encourages residential customers to construct residential dwellings that qualify for the Energy Star Award by achieving efficiency levels greater than current Florida building code baseline practices.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,160 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,080 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $1,113,672.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $1,116,520.

Program Progress Summary: On November 3, 2015 ENERGY STAR for New Homes replaced the prior Residential New Construction Program. Through December 31, 2020 the following ENERGY STAR for New Homes totals are:

ENERGY STAR for New Homes: 15,341

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR POOL PUMPS

Program Description: A rebate program that encourages residential customers to make cost-effective improvements to existing residences by installing high efficiency ENERGY STAR rated pool pumps to help reduce their energy consumption.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 510 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 530 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $191,702.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $204,171.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR Pool Pumps totals are:

ENERGY STAR Pool Pumps: 10

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY STAR THERMOSTATS

Program Description: A rebate program that encourages residential customers to install an ENERGY STAR certified smart thermostat to help reduce their energy consumption.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,000 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,000 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $66,087.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $80,891.

Program Progress Summary: Through December 31, 2020 the following ENERGY STAR Thermostats totals are:

ENERGY STAR Thermostats: 42

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL HEATING AND COOLING

Program Description: A rebate program that encourages residential customers to install high-efficiency residential heating and cooling equipment in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 3,230 units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 3,500 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $498,044.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $548,669.

Program Progress Summary: Through December 31, 2020 the following Residential Heating and Cooling totals are:

Residential Heating and Cooling: 211,982

PROGRAM DESCRIPTION AND PROGRESS

Program Title: NEIGHBORHOOD WEATHERIZATION

Program Description: A program that provides for the installation of energy efficient measures for qualified low-income customers.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 6,050 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 6,500 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,403,963.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $4,906,210.

Program Progress Summary: Through December 31, 2020 the following Neighborhood Weatherization totals are:

Neighborhood Weatherization: 51,821

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRICE RESPONSIVE LOAD MANAGEMENT (ENERGY PLANNER)

Program Description: A program that reduces weather-sensitive loads through an innovative price responsive rate used to encourage residential customers to make behavioral or equipment usages changes by pre-programming HVAC, water heating and pool pumps.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 900 projected customers for this program on a cumulative basis.

January 1, 2022 to December 31, 2022

During this period, there are 1,000 projected customers for this program on a cumulative basis.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $2,399,088.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,853,506.

Program Progress Summary: Through December 31, 2020 the following Energy Planner totals are:

Energy Planner Participating Customers: 5,921

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL PRIME TIME PLUS (RESIDENTIAL LOAD MANAGEMENT)

Program Description: A residential incentive 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.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are zero customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $40,042.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $229,360.

Program Progress Summary: The company is projecting to initiate this program during the last quarter of 2022.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL WINDOW REPLACEMENT

Program Description: A rebate program that encourages existing residential customers to install window upgrades in existing homes.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,400 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,400 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $267,390.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $234,972.

Program Progress Summary: Through December 31, 2020 the following Residential Window Replacement totals are:

Residential Window Replacement: 18,348

PROGRAM DESCRIPTION AND PROGRESS

Program Title: PRIME TIME (LEGACY)

Program Description: An incentive program that encourages residential customers to allow the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: January 1, 2021 to December 31, 2021

This program is retired.

January 1, 2022 to December 31, 2022

This program is retired.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $29,080.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $36,895.

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

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL/INDUSTRIAL ENERGY AUDITS

Program Description: A "how to" information and analysis guide for customers. There are two types of commercial/industrial energy audits available to Tampa Electric customers: Commercial/Industrial (Free) and Comprehensive Commercial/Industrial (Paid).

Program Projections: January 1, 2021 to December 31, 2021

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	400
Comprehensive Commercial/Industrial (Paid):	1

January 1, 2022 to December 31, 2022

During this period, the following energy audit participation is projected:

Commercial/Industrial (Free):	825
Comprehensive Commercial/Industrial (Paid):	4

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $300,573.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $334,096.

Program Progress Summary: Through December 31, 2020 the following Commercial Energy Audit totals are:

Commercial/Industrial (Free):	27,310
Comprehensive Commercial/Industrial (Paid):	239
Commercial Mail-in	1,477
Commercial/Industrial Total	29,026

Commercial Mail-in audit program was retired on December 31, 2004.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL CHILLER

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency chiller equipment.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there is one unit projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are five units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,763.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $18,340.

Program Progress Summary: Through December 31, 2020 the following Commercial Chiller totals are:

Commercial Chiller: 75

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COGENERATION

Program Description: An incentive program whereby large industrial customers with waste heat or fuel resources may install electric generating equipment, meet their own electrical requirements and/or sell their surplus to the company.

Program Projections: January 1, 2021 to December 31, 2021

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. There are no new cogeneration facility additions projected.

January 1, 2022 to December 31, 2022

The company continues communication and interaction with all existing participants and potential developers regarding current and future cogeneration customers. Tampa Electric will continue working with customers to evaluate the economics of additional capacity in future years.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $33,396.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $41,958.

Program Progress Summary: At the end of 2020, there are seven cogeneration Qualifying Facilities ("QFs") that are on-line in Tampa Electric's service area. These facilities have a total combined nameplate generation capacity of 398.3 MW. This includes generation that is connected but wheeled outside of Tampa Electric's service area.

The company continues interaction with existing participants and potential developers regarding current and future cogeneration activities.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CONSERVATION VALUE

Program Description: A rebate program that encourages commercial and industrial customers to invest in energy efficiency and conservation measures that are not sanctioned by other commercial programs.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there is one customer projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $1,099.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $52,432.

Program Progress Summary: Through December 31, 2020 the following Conservation Value totals are:
Conservation Value: 51

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOL ROOF

Program Description: A rebate program that encourages commercial and industrial customers to install a cool roof system above conditioned spaces.

Program Projections: January 1, 2021 to December 31, 2021

This program was retired on November 2, 2020.

January 1, 2022 to December 31, 2022

This program was retired on November 2, 2020.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $91,644 (to pay eligible incentives on projects that were pre-approved prior to program retirement).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $0.

Program Progress Summary: Through December 31, 2020 the following Commercial Cool Roof totals are:

Commercial Cool Roof: 290

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOLING

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency direct expansion commercial air conditioning cooling equipment.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 15 units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 15 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,134.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $5,495.

Program Progress Summary: Through December 31, 2020 the following Commercial Cooling totals are:

Commercial Cooling: 2,352

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DEMAND RESPONSE

Program Description: A turn-key incentive program for commercial and industrial customers to reduce their demand for electricity in response to market signals.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 40 MW of demand response available for control.

January 1, 2022 to December 31, 2022

During this period, there are 40 MW of demand response projected to be available for control.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,070,727.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,076,260.

Program Progress Summary: Through December 31, 2020, Tampa Electric was subscribed for 40 MW.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: FACILITY ENERGY MANAGEMENT SYSTEM

Program Description: A rebate program that encourages commercial/industrial customers to install a facility energy management system.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are two customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are four customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $57,002.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $114,477.

Program Progress Summary: Through December 31, 2020 the following Facility Energy Management System totals are:

Facility Energy Management System: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INDUSTRIAL LOAD MANAGEMENT (GSLM 2&3)

Program Description: An incentive program whereby large industrial customers allow for the interruption of their facility or portions of their facility electrical load.

Program Projections: January 1, 2021 to December 31, 2021

During this period, zero new customers are projected to participate.

January 1, 2022 to December 31, 2022

During this period, zero new customers are projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $18,263,800.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $17,149,379.

Program Progress Summary: Through December 31, 2020, there are 35 customers participating.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LED STREET AND OUTDOOR LIGHTING CONVERSION

Program Description: A conservation program that converts 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 Projections: January 1, 2021 to December 31, 2021

During this period, there are 24,000 luminaires projected to be converted.

January 1, 2022 to December 31, 2022

During this period, there are 36,000 luminaires projected to be converted.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Undepreciated net book value expenditures are estimated to be $7,757,382
Salvage value associated with converted luminaires are estimated to be $174,294
Net expenditures are estimated to be $7,583,088

January 1, 2022 to December 31, 2022

Undepreciated net book value expenditures are estimated to be $5,418,360
Salvage value associated with converted luminaires are estimated to be $125,000
Net expenditures are estimated to be $5,293,360

Program Progress Summary: Through December 31, 2020 the following street and outdoor metal halide and high-pressure sodium luminaires have been converted to light emitting diode luminaires:

Converted luminaires: 89,771

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 150 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 155 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $343,791.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $455,404.

Program Progress Summary: Through December 31, 2020 the following Lighting Conditioned Space totals are:
Lighting Conditioned Space: 2,972

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING NON-CONDITIONED SPACE

Program Description: A rebate program that encourages commercial and industrial customers to invest in more efficient lighting technologies in existing non-conditioned areas of commercial and industrial facilities.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 115 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 90 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $154,394.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $148,436.

Program Progress Summary: Through December 31, 2020 the following Lighting Non-Conditioned Space totals are:

Lighting Non-Conditioned Space: 1,022

PROGRAM DESCRIPTION AND PROGRESS

Program Title: LIGHTING OCCUPANCY SENSORS

Program Description: A rebate program that encourages commercial and industrial customers to install occupancy sensors to control commercial lighting systems.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are seven units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there are 12 units projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $19,144.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $30,458.

Program Progress Summary: Through December 31, 2020 the following Lighting Occupancy Sensors totals are:

Lighting Occupancy Sensors: 230

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL LOAD MANAGEMENT

Program Description: An incentive program that encourages commercial and industrial customers to allow for the control of weather-sensitive heating, cooling and water heating systems to reduce the associated weather sensitive peak.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero new installations projected.

January 1, 2022 to December 31, 2022

During this period, there are zero new installations projected.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $6,531.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $6,531.

Program Progress Summary: Through December 31, 2020 the following Commercial Load Management totals are:

Commercial Load Management Participating Customers: 5

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL SMART THERMOSTAT

Program Description: A rebate program that encourages commercial and industrial customers to install smart thermostats to help reduce their demand.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 50 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 30 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $69,544.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $44,103.

Program Progress Summary: Through December 31, 2020 the following Commercial Smart Thermostat totals are:

Commercial Smart Thermostats: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: STANDBY GENERATOR

Program Description: An incentive program designed to utilize the emergency generation capacity of commercial/industrial facilities in order to reduce weather sensitive peak demand.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are five new installations projected.

January 1, 2022 to December 31, 2022

During this period, there are five new installations projected.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $3,795,992.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $3,933,387.

Program Progress Summary: Through December 31, 2020 the following Standby Generator totals are:

Standby Generator Participating Customers: 110

PROGRAM DESCRIPTION AND PROGRESS

Program Title: VARIABLE FREQUENCY DRIVE CONTROL FOR COMPRESSORS

Program Description: A rebate program that encourages commercial and industrial customers to install variable frequency drives to their new or existing refrigerant or air compressor motors.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are two customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 15 customers projected to participate.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $15,830.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $50,723.

Program Progress Summary: Through December 31, 2020 the following Variable Frequency Drive Control for Compressors totals are:

Variable Frequency Drive Control for Compressors: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL WATER HEATING

Program Description: A rebate program that encourages commercial and industrial customers to install high efficiency water heating systems.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are zero units projected to be installed and approved.

January 1, 2022 to December 31, 2022

During this period, there is one unit projected to be installed and approved.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $(3).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,171.

Program Progress Summary: Through December 31, 2020 the following Commercial Water Heating totals are:

Commercial Water Heating: 0

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DSM RESEARCH AND DEVELOPMENT (R&D)

Program Description: A program that allows for the exploration of DSM measures that have insufficient data on the cost-effectiveness of the measure and the potential impact to Tampa Electric and its ratepayers.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $(11,353).

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $2,486.

Program Progress Summary: Currently, Tampa Electric continues to monitor and review possible programs to research and develop and has the following three R&D evaluations in progress:

1. Home energy management system.
2. Battery storage for peak shifting.
3. Heat Pump Water Heater inclusion into the Energy Planner Program.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RENEWABLE ENERGY PROGRAM

Program Description: This program is designed to promote and deliver renewable energy options to the company's customers. This specific effort provides funding for program administration, generation, evaluation of potential new renewable sources and market research.

Program Projections: January 1, 2021 to December 31, 2021

During this period, there are 1,225 projected customers with 2,200 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 500 blocks estimated to be purchased on a one-time basis.

January 1, 2022 to December 31, 2022

During this period, there are 1,300 projected customers with 2,300 subscribed monthly blocks estimated on a cumulative basis.

During this period, there are 200 blocks estimated to be purchased on a one-time basis.

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

During this period, the company anticipates revenues of approximately $192,313 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $550,332.

January 1, 2022 to December 31, 2022

During this period, the company anticipates revenues of approximately $122,000 to be used for new renewable generation. At the end of this period, the company projects the deferred balance (credits) to be $443,600.

Program Progress Summary: Through December 31, 2020, there were 1,232 customers with 2,106 blocks subscribed. In addition, there were zero blocks of renewable energy purchased on a one-time basis. On a cumulative basis, there have been 553,345 monthly subscription blocks and 3,053 one-time blocks of renewable energy purchased.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: These are expenses common to all programs.

Program Projections: N/A

Program Fiscal Expenditures: January 1, 2021 to December 31, 2021

Expenditures are estimated to be $590,091.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $692,220.

Program Progress Summary: N/A

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INTEGRATED RENEWABLE ENERGY SYSTEM (PILOT)

Program Description: A five-year pilot program to study the capabilities and DSM opportunities of a fully integrated renewable energy system.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures:

January 1, 2021 to December 31, 2021

Expenditures are estimated to be $771,886.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be $1,312,134.

Program Progress Summary: At the time of this filing (August 2021), the Integrated Renewable Energy System is installed and undergoing system commissioning.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 30
PARTY: CDY-1
DESCRIPTION: Schedules CT-1, CT-2, CT-3, CT-4, CT-5 and CT-6

COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC **SCHEDULE CT-1**
PAGE 1 OF 1

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-20 THROUGH December-20

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-20 THROUGH December-20		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	188,907	
5.	INTEREST	1,376	190,283
6.	LESS PROJECTED TRUE-UP		
7.	November-20 (DATE) HEARINGS		
8.	PRINCIPAL	223,045	
9.	INTEREST	1,396	224,441
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		(34,158)

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC **SCHEDULE CT-2**
PAGE 1 OF 3

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VS PROJECTED

FOR MONTHS **January-20** **THROUGH** **December-20**

		ACTUAL	PROJECTED*	DIFFERENCE
1.	LABOR/PAYROLL	387,700	370,866	16,834
2.	ADVERTISING	40,488	83,733	(43,245)
3.	LEGAL	31,604	44,868	(13,264)
4.	OUTSIDE SERVICES/CONTRACT	259,053	220,397	38,656
5.	VEHICLE COST	18,697	19,115	(418)
6.	MATERIAL & SUPPLIES	5,303	6,505	(1,202)
7.	TRAVEL	13,078	34,015	(20,937)
8.	GENERAL & ADMIN	0	0	0
9.	INCENTIVES	13,240	27,941	(14,701)
10.	OTHER	12,980	11,975	1,005
11.	SUB-TOTAL	782,143	819,415	(37,272)
12.	PROGRAM REVENUES			
13.	TOTAL PROGRAM COSTS	782,143	819,415	(37,272)
14.	LESS: PRIOR PERIOD TRUE-UP	200,048	200,048	0
15.	AMOUNTS INCLUDED IN RATE BASE			
16.	CONSERVATION ADJ REVENUE	(793,283)	(796,418)	3,135
17.				
18.	TRUE-UP BEFORE INTEREST	188,907	223,045	(34,138)
19.	ADD INTEREST PROVISION	1,376	1,396	(20)
20.	END OF PERIOD TRUE-UP	190,283	224,441	(34,158)

() REFLECTS OVERRECOVERY
* 6 MONTHS ACTUAL AND 6 MONTHS PROJECTED

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-2
PAGE 2 OF 3

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS **January-20** **THROUGH** **December-20**

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1.	Common	368,482	18,123	31,604	196,316	17,215	5,135	11,510	0	0	11,916	660,301		660,301
2.	Residential Energy Survey	16,479	5,357	0	15,180	1,256	144	1,319	0	0	846	40,580		40,580
3.	Loan Program (discontinued but remains open)											0		0
4.	Commercial Energy Survey	0	0	0	0	0	0	0	0	0	0	0		0
5.	Low Income Education	0	863	0	0	0	0	0	0	0	0	863		863
6.	Commercial Heating & Cooling Upgrade	0	1,892	0	0	0	0	0	0	0	0	1,892		1,892
7.	Residential Heating & Cooling Upgrade	352	8,482	0	0	37	3	4	0	13,240	7	22,123		22,123
8.	Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	0	0	0	0		0
9.	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0		0
10.	Commercial Chiller Upgrade Program	0	1,892	0	0	0	0	0	0	0	0	1,892		1,892
11.	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0		0
12.	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0		0
13.	Electric Conservation Demonstration and Development	167	0	0	47,250	13	3	2	0	0	0	47,435		47,435
14.	Commercial Reflective Roof	0	3,462	0	307	0	0	0	0	0	0	3,769		3,769
15.	Commercial Energy Consultant	2,221	419	0	0	176	19	242	0	0	211	3,287		3,287
												0		0
	TOTAL ALL PROGRAMS	387,700	40,488	31,604	259,053	18,697	5,303	13,078	0	13,240	12,980	782,143	0	782,143

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-2
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CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS **January-20** **THROUGH** **December-20**

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1.	Common	39,423	(15,150)	(13,264)	13,611	1,124	82	(16,598)	0	0	1,210	10,438		10,438
2.	Residential Energy Survey	(16,016)	(505)	0	(880)	(1,087)	(719)	(2,334)	0	0	(122)	(21,664)		(21,664)
3.	Loan Program (discontinued but remains open)											0		0
4.	Commercial Energy Survey	0	0	0	0	0	0	0	0	0	0	0		0
5.	Low Income Education	(500)	(2,250)	0	0	0	(250)	(50)	0	0	0	(3,050)		(3,050)
6.	Commercial Heating & Cooling Upgrade	(250)	(11,983)	0	(250)	(50)	(50)	(50)	0	(750)	0	(13,383)		(13,383)
7.	Residential Heating & Cooling Upgrade	(648)	(8,809)	0	(250)	(13)	(47)	(1,496)	0	(8,526)	(43)	(19,834)		(19,834)
8.	Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	0	0	0	0		0
9.	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0		0
10.	Commercial Chiller Upgrade Program	(250)	(1,483)	0	0	(50)	(50)	(50)	0	(1,500)	0	(3,383)		(3,383)
11.	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0		0
12.	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0		0
13.	Electric Conservation Demonstration and Development	(1,333)	(500)	0	26,925	(37)	(47)	(73)	0	0	0	24,935		24,935
14.	Commercial Reflective Roof	(500)	(1,983)	0	(250)	(100)	0	(50)	0	(3,925)	(25)	(6,833)		(6,833)
15.	Commercial Energy Consultant	(3,091)	(581)	0	(250)	(205)	(120)	(237)	0	0	(15)	(4,500)		(4,500)
	TOTAL ALL PROGRAMS	16,834	(43,245)	(13,264)	38,656	(418)	(1,202)	(20,937)	0	(14,701)	1,005	(37,272)	0	(37,272)

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-3
PAGE 1 OF 3

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS **January-20** **THROUGH** **December-20**

	A. **CONSERVATION EXPENSE BY PROGRAM**	**JANUARY**	**FEBRUARY**	**MARCH**	**APRIL**	**MAY**	**JUNE**	**JULY**	**AUGUST**	**SEPTEMBER**	**OCTOBER**	**NOVEMBER**	**DECEMBER**	**TOTAL**
1.	Common	56,503	103,565	65,425	36,425	84,527	57,918	40,596	39,256	39,896	50,133	41,871	44,186	660,301
2.	Residential Energy Survey	5,624	6,288	2,357	2,704	1,260	1,260	1,646	5,051	7,885	3,547	2,305	653	40,580
3.	Loan Program (discontinued but remains open)													0
4.	Commercial Energy Survey	-	-	-	-	-	-	-	-	-	-	-	-	0
5.	Low Income Education	-	-	863	-	-	-	-	-	-	-	-	-	863
6.	Commercial Heating & Cooling Upgrade	533	71	71	89	172	439	71	71	71	71	71	163	1,892
7.	Residential Heating & Cooling Upgrade	679	5,240	2,219	928	549	1,942	2,959	282	3,572	724	2,866	163	22,123
8.	Commercial Indoor Efficient Lighting Rebate	-	-	-	-	-	-	-	-	-	-	-	-	0
9.	Commercial Window Film Installation Program	-	-	-	-	-	-	-	-	-	-	-	-	0
10.	Commercial Chiller Upgrade Program	533	71	71	89	172	439	71	71	71	71	71	163	1,892
11.	Solar Water Heating Program	-	-	-	-	-	-	-	-	-	-	-	-	0
12.	Solar Photovoltaic Program	-	-	-	-	-	-	-	-	-	-	-	-	0
13.	Electric Conservation Demonstration and Development	-	-	-	-	-	-	14,175	16,538	16,538	-	185	-	47,435
14.	Commercial Reflective Roof	815	378	378	396	172	1,113	71	71	71	71	71	163	3,769
15.	Commercial Energy Consultant	174	1,539	424	-	-	-	269	558	-	-	324	-	3,287
														0
21.	TOTAL ALL PROGRAMS	64,862	117,152	71,808	40,630	86,853	63,111	59,858	61,897	68,103	54,616	47,762	45,491	782,143
22.	LESS AMOUNT INCLUDED IN RATE BASE													
23.	RECOVERABLE CONSERVATION EXPENSES	64,862	117,152	71,808	40,630	86,853	63,111	59,858	61,897	68,103	54,616	47,762	45,491	782,143

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-20 THROUGH December-20

B.	CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	RESIDENTIAL CONSERVATION	(60,033)	(57,679)	(53,711)	(55,755)	(57,090)	(68,233)	(86,682)	(86,735)	(78,081)	(65,724)	(62,087)	(61,473)	(793,283)
2.	CONSERVATION ADJ. REVENUES													0
3.	TOTAL REVENUES	(60,033)	(57,679)	(53,711)	(55,755)	(57,090)	(68,233)	(86,682)	(86,735)	(78,081)	(65,724)	(62,087)	(61,473)	(793,283)
4.	PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	16,671	16,671	16,671	16,671	16,671	16,671	16,671	16,671	16,671	16,671	16,671	16,667	200,048
5.	CONSERVATION REVENUE APPLICABLE	(43,362)	(41,008)	(37,040)	(39,084)	(40,419)	(51,562)	(70,011)	(70,064)	(61,410)	(49,053)	(45,416)	(44,806)	(593,235)
6.	CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	64,862	117,152	71,808	40,630	86,853	63,111	59,858	61,897	68,103	54,616	47,762	45,491	782,143
7.	TRUE-UP THIS PERIOD (LINE 5 - 6)	21,500	76,143	34,768	1,545	46,434	11,549	(10,153)	(8,168)	6,693	5,563	2,346	685	188,907
8.	INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	268	303	390	245	39	26	23	19	16	16	16	15	1,376
9.	TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	200,048	205,145	264,921	283,408	268,527	298,329	293,233	266,432	241,612	231,650	220,559	206,250	200,048
9A.	DEFERRED TRUE-UP BEGINNING OF PERIOD													
10.	PRIOR TRUE-UP COLLECTED (REFUNDED)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,671)	(16,667)	(200,048)
11.	TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	205,145	264,921	283,408	268,527	298,329	293,233	266,432	241,612	231,650	220,559	206,250	190,283	190,283

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SCHEDULE CT-3
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-20 THROUGH December-20

C.	INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	BEGINNING TRUE-UP (LINE B-9)	200,048	205,145	264,921	283,408	268,527	298,329	293,233	266,432	241,612	231,650	220,559	206,250	200,048
2.	ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	204,877	264,618	283,018	268,282	298,290	293,207	266,409	241,593	231,634	220,543	206,234	190,268	188,907
3.	TOTAL BEG. AND ENDING TRUE-UP	404,925	469,763	547,939	551,690	566,817	591,536	559,642	508,025	473,247	452,193	426,793	396,518	388,955
4.	AVERAGE TRUE-UP (LINE C-3 X 50%)	202,463	234,881	273,969	275,845	283,409	295,768	279,821	254,013	236,623	226,097	213,396	198,259	194,478
5.	INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.08%	0.08%	0.09%	0.09%	
6.	INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.08%	0.08%	0.09%	0.09%	0.09%	
7.	TOTAL (LINE C-5 + C-6)	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.20%	0.18%	0.16%	0.17%	0.18%	0.18%	
8.	AVG. INTEREST RATE (C-7 X 50%)	1.59%	1.55%	1.71%	1.07%	0.17%	0.11%	0.10%	0.09%	0.08%	0.09%	0.09%	0.09%	
9.	MONTHLY AVERAGE INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.007%	0.007%	0.008%	0.008%	
10.	INTEREST PROVISION (LINE C-4 X C-9)	268	303	390	245	39	26	23	19	16	16	16	15	1,376

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-4
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT,DEPRECIATION & RETURN

FOR MONTHS January-20 THROUGH December-20

PROGRAM NAME:

		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT														
2.	DEPRECIATION BASE														
3.	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS:ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	RETURN REQUIREMENTS														
10.	TOTAL DEPRECIATION AND RETURN														NONE

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COMPANY: FLORIDA PUBLIC UTILITIES - CONSOLIDATED ELECTRIC

SCHEDULE CT-5
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RECONCILIATION AND EXPLANATION OF
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-20 THROUGH December-20

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

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Program Description and Progress

1. Residential Energy Survey Program
2. Educational/Low Income Program
3. Commercial Heating & Cooling Upgrade Program
4. Residential Heating & Cooling Upgrade Program
5. Commercial Chiller Upgrade Program
6. Conservation Demonstration and Development Program
7. Commercial Reflective Roof Program
8. Commercial Energy Consultation Program

Program Description and Progress

PROGRAM TITLE: Residential Energy Survey Program

PROGRAM DESCRIPTION: The Residential Energy Survey Program is provided at no cost to the customer and provides participating customers with information they need to determine which energy saving measures are best suited to their individual needs and requirements. The objective of this type of survey is to provide Florida Public Utilities Company's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. These measures, once implemented, also lower Florida Public Utilities Company's energy requirements and improve operating efficiencies. Florida Public Utilities Company views this program as a way of promoting the installation of cost-effective conservation measures. During the survey process, the customer is provided with specific whole-house recommendations.

PROGRAM ACCOMPLISHMENTS: This year a total of 83 residential energy surveys were performed.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$40,580**.

PROGRAM PROGRESS SUMMARY: We feel confident that through our efforts to promote this program through print, radio, television, events and social media we will continue to provide valuable advice to our customers on the topics of energy conservation and energy efficiency measures and practices.

Program Description and Progress

PROGRAM TITLE: Educational/Low Income Program

PROGRAM DESCRIPTION: Florida Public Utilities Company presently has energy education programs that identify low-cost and no-cost energy conservation measures. To better assist low-income customers in managing their energy purchases, the presentations and formats of these energy education programs are tailored to the audience. These programs provide basic energy education, as well as inform the customers of other specific services, such as the free energy surveys that Florida Public Utilities Company currently offers.

PROGRAM ACCOMPLISHMENTS: Even though there are no goals for this program we continue to work through various agencies to provide home energy surveys and education to low income customers as well as evaluating homes for local agencies for possible energy efficiency improvements. We completed two low income presentations this year.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$863.**

PROGRAM PROGRESS SUMMARY: The Company continues to promote the opportunity to educate low-income customers on the benefits of an energy efficient home and anticipates increased participation in this program in 2021.

Program Description and Progress

PROGRAM TITLE: Commercial Heating & Cooling Efficiency Upgrade Program

PROGRAM DESCRIPTION: The Commercial Heating & Cooling Efficiency Upgrade Program is directed at reducing the rate of growth in peak demand as well as reducing energy consumption throughout Florida Public Utilities Company's commercial sector. The program will do this by increasing the saturation of high-efficiency heat pumps and central air conditioning systems.

PROGRAM ACCOMPLISHMENTS: For the reporting period, 1 customer participated in the Commercial Heating & Cooling Efficiency Upgrade Program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$1,892**.

PROGRAM PROGRESS SUMMARY: Even though there was low participation in this program, we will continue our efforts to promote this program to our commercial customers.

Program Description and Progress

PROGRAM TITLE: Residential Heating & Cooling Efficiency Upgrade Program

PROGRAM DESCRIPTION: The Residential Heating & Cooling Efficiency Upgrade Program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's electricity service territories. The program will do this by increasing the saturation of high-efficiency heat pumps and central air-conditioning systems.

PROGRAM ACCOMPLISHMENTS: For the reporting period, 126 customers participated in the residential heating and cooling efficiency upgrade program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$22,123**.

PROGRAM PROGRESS SUMMARY: This program has continued to be successful over the years and we are optimistic that our residential customers will continue to find value in this program.

Program Description and Progress

PROGRAM TITLE: Commercial Chiller Upgrade Program

PROGRAM DESCRIPTION: The Commercial Chiller Upgrade Program is directed at reducing the rate of growth in peak demand and energy throughout Florida Public Utilities Company's commercial sector. To serve this purpose, this program requires that commercial customers replace existing chillers with a more efficient system. By doing so, they will qualify for an incentive of up to $100 per kW of additional savings above the minimum efficiency levels.

PROGRAM ACCOMPLISHMENTS: For the reporting period, 0 customer participated in the Commercial Chiller Upgrade Program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$1,892**.

PROGRAM PROGRESS SUMMARY: The Company continues to work with commercial customers to promote this program and is optimistic that our customers will continue to find value in this program.

Program Description and Progress

PROGRAM TITLE: Conservation Demonstration and Development Program

PROGRAM DESCRIPTION: The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. This program will supplement and complement the other demand-side management programs offered by Florida Public Utilities Company. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications.

PROGRAM ACCOMPLISHMENTS: In 2019, the Company installed 2 battery storage system to improve customer's electric system reliability and resiliency. FPUC has extended its battery study through 2021, with the project expected to be completed in December 2021.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$47,435**.

PROGRAM PROGRESS SUMMARY: The Company continues to pursue research, demonstration and development projects, under this program, to promote energy efficiency and conservation.

Program Description and Progress

PROGRAM TITLE: Commercial Reflective Roof Program

PROGRAM DESCRIPTION: The Commercial Reflective Roof Program is directed at reducing demand and energy throughout FPUC's commercial sector through the installation of cool roofs. The program allows non-residential customers installing cool roofs to obtain rebates of $0.075 per sq.ft. for new roofs on new or existing facilities and $0.325 per sq.ft. for roofs converting to a cool roof. To be eligible for the rebates, the roofing material must be Energy Star certified. The program is focused on getting contractors in FPUC's service territory to promote the cool roofs.

PROGRAM ACCOMPLISHMENTS: For the reporting period, there were 16 participants in this program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$3,769.**

PROGRAM PROGRESS SUMMARY: The Company continues to work with commercial customers to promote this program and is optimistic that our customers will continue to find value in this program.

Program Description and Progress

PROGRAM TITLE: Commercial Energy Consultation Program

PROGRAM DESCRIPTION: The FPUC Commercial Energy Consultation Program is designed to directly communicate the availability of the commercial Demand Side Management (DSM) programs to commercial customers. This program allows FPUC energy conservation representatives to conduct commercial site visits to educate customers about FPUC's commercial DSM programs, assess the potential for applicable DSM programs, conduct an electric bill review, offer commercial energy savings suggestions and inform the customer about FPUC's commercial online energy efficient resources and tools.

PROGRAM ACCOMPLISHMENTS: For the reporting period, there were 9 participants in this program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **$3,287.**

PROGRAM PROGRESS SUMMARY: Even though there is no particular goal for this program, we believe that this will continue to be a valuable program for our commercial customers.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 31
PARTY: KIL-1
DESCRIPTION: Schedules C-1, C-2, C-3, C-4, and C-5

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS January-22 THROUGH December-22

1.	TOTAL INCREMENTAL COSTS (SCHEDULE C-2,PAGE 1, LINE 33)	847,350
2.	TRUE-UP (SCHEDULE C-3,PAGE 4,LINE 11)	30,268
3.	TOTAL (LINE 1 AND LINE 2)	877,618
4.	RETAIL KWH SALES	657,640,572
5.	COST PER KWH	0.00133449
6.	REVENUE TAX MULTIPLIER *	1.00072
7.	ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6)	0.00133500
8.	CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH)	0.134

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 1 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS January-22 THROUGH December-22

	A. ESTIMATED EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Common	53,125	53,125	53,125	53,125	53,125	53,125	53,125	53,125	53,125	53,125	53,125	53,125	637,500
2	Residential Energy Survey Program	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	98,000
3	Commercial Energy Survey	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Low Income Program	500	500	500	500	500	500	500	500	500	500	500	500	6,000
5	Commercial Heating & Cooling Upgrade	646	646	646	646	646	646	646	646	646	646	646	646	7,750
6	Residential Heating & Cooling Upgrade	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,500
7	Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Commercial Chiller Upgrade Program	583	583	583	583	583	583	583	583	583	583	583	583	7,000
10	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Demonstration and Development	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
13	Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Commercial Reflective Roof Program	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	14,100
15	Commercial Energy Consultation	708	708	708	708	708	708	708	708	708	708	708	708	8,500
16														
17														
18	TOTAL ALL PROGRAMS	70,612	70,612	70,612	70,612	70,613	70,613	70,613	70,613	70,613	70,613	70,613	70,613	847,350
19														
20	LESS AMOUNT INCLUDED													
21	IN RATE BASE													
22														
23	RECOVERABLE CONSERVATION													
24	EXPENSES	70,612	70,612	70,612	70,612	70,613	70,613	70,613	70,613	70,613	70,613	70,613	70,613	847,350

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 2 OF 3

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-22 THROUGH December-22

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1	Common	370,000	35,000	50,000	75,000	40,000	7,500	45,000	0	0	15,000	637,500	0	637,500
2	Residential Energy Survey Program	40,000	6,000	0	40,000	5,000	1,000	5,000	0	0	1,000	98,000	0	98,000
3	Commercial Energy Survey	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Low Income Program	1,000	5,000	0	0	0	0	0	0	0	0	6,000	0	6,000
5	Commercial Heating & Cooling Upgrade	1,000	5,000	0	0	500	0	500	0	750	0	7,750	0	7,750
6	Residential Heating & Cooling Upgrade	1,500	15,000	0	0	500	0	500	0	15,000	0	32,500	0	32,500
7	Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Commercial Window Film Installation Program	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Commercial Chiller Upgrade Program	500	5,000	0	0	0	0	0	0	1,500	0	7,000	0	7,000
10	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Demonstration and Development	1,000	0	0	35,000	0	0	0	0	0	0	36,000	0	36,000
13	Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Commercial Reflective Roof Program	1,000	5,000	0	0	100	0	500	0	7,500	0	14,100	0	14,100
15	Commercial Energy Consultation	5,000	2,000	0	0	500	0	1,000	0	0	0	8,500	0	8,500
16														
17														
18														
19	TOTAL ALL PROGRAMS	421,000	78,000	50,000	150,000	46,600	8,500	52,500	0	24,750	16,000	847,350	0	847,350
20	LESS: BASE RATE													
21	RECOVERY													
22														
23	NET PROGRAM COSTS	421,000	78,000	50,000	150,000	46,600	8,500	52,500	0	24,750	16,000	847,350	0	847,350

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION

SCHEDULE C-2
PAGE 3 OF 3

SCHEDULE OF CAPITAL INVESTMENT,DEPRECIATION & RETURN

ESTIMATED FOR MONTHS January-22 THROUGH December-22

PROGRAM NAME:

		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT	NONE													
2.	DEPRECIATION BASE														
3.	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS:ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE NET INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	EXPANSION FACTOR														
10.	RETURN REQUIREMENTS														
11.	TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
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PAGE 4 OF 20

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1 OF 5

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1	Common													
	A. ACTUAL	156,093	7,617	17,791	77,314	10,584	3,233	3,304	0	0	6,153	282,089		282,089
	B. ESTIMATED	162,000	17,500	25,000	25,000	10,000	2,500	20,000	0	0	7,500	269,500		269,500
	C. TOTAL	318,093	25,117	42,791	102,314	20,584	5,733	23,304	0	0	13,653	551,589		551,589
2	Residential Energy Survey Program													
	A. ACTUAL	8,470	150	0	33,597	846	89	117	0	0	0	43,269		43,269
	B. ESTIMATED	20,000	3,000	0	20,000	1,750	750	2,500	0	0	750	48,750		48,750
	C. TOTAL	28,470	3,150	0	53,597	2,596	839	2,617	0	0	750	92,019		92,019
3	Commercial Energy Survey													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
4	Low Income Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	500	2,250	0	0	0	250	50	0	0	0	3,050		3,050
	C. TOTAL	500	2,250	0	0	0	250	50	0	0	0	3,050		3,050
5	Commercial Heating & Cooling Upgrade													
	A. ACTUAL	0	1,006	0	0	0	0	0	0	125	0	1,131		1,131
	B. ESTIMATED	250	2,500	0	250	50	50	50	0	750	0	3,900		3,900
	C. TOTAL	250	3,506	0	250	50	50	50	0	875	0	5,031		5,031
6	Residential Heating & Cooling Upgrade													
	A. ACTUAL	0	3,914	0	0	0	0	0	0	6,120	0	10,034		10,034
	B. ESTIMATED	750	7,500	0	250	50	50	1,500	0	15,000	50	25,150		25,150
	C. TOTAL	750	11,414	0	250	50	50	1,500	0	21,120	50	35,184		35,184
7	Commercial Indoor Efficient Lighting Rebate													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
	SUB-TOTAL ACTUAL	164,563	12,687	17,791	110,911	11,430	3,322	3,421	0	6,245	6,153	336,523	0	336,523
	SUB-TOTAL ESTIMATED	183,500	32,750	25,000	45,500	11,850	3,600	24,100	0	15,750	8,300	350,350	0	350,350
	LESS: PRIOR YEAR AUDIT ADJ													
	ACTUAL											0		0
	ESTIMATED													
	TOTAL													
	NET PROGRAM COSTS		SEE PAGE 1A											

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 1A OF 5

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

	PROGRAM NAME	LABOR & PAYROLL	ADVERTISING	LEGAL	OUTSIDE SERVICES	VEHICLE COST	MATERIALS & SUPPLIES	TRAVEL	GENERAL & ADMIN.	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
8.	Commercial Window Film Installation Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
9.	Commercial Chiller Upgrade Program													
	A. ACTUAL	0	1,006	0	0	0	0	0	0	0	0	1,006		1,006
	B. ESTIMATED	250	2,000	0	0	50	50	50	0	1,500	0	3,900		3,900
	C. TOTAL	250	3,006	0	0	50	50	50	0	1,500	0	4,906		4,906
10.	Solar Water Heating Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
11.	Solar Photovoltaic Program													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
12.	Demonstration and Development													
	A. ACTUAL	0	0	0	35,042	0	0	0	0	0	0	35,042		35,042
	B. ESTIMATED	500	750	0	38,533	50	50	75	0	0	0	39,958		39,958
	C. TOTAL	500	750	0	73,575	50	50	75	0	0	0	75,000		75,000
13	Affordable Housing Builders and Providers													
	A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0		0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0		0
	C. TOTAL	0	0	0	0	0	0	0	0	0	0	0		0
14.	Commercial Reflective Roof Program													
	A. ACTUAL	0	997	0	17,063	0	0	0	0	5,365	0	23,425		23,425
	B. ESTIMATED	500	3,000	0	250	100	0	50	0	3,750	25	7,675		7,675
	C. TOTAL	500	3,997	0	17,313	100	0	50	0	9,115	25	31,100		31,100
15.	Commercial Energy Consultation													
	A. ACTUAL	1,941	8	0	0	160	(1)	26	0	0	0	2,134		2,134
	B. ESTIMATED	2,250	1,000	0	250	250	125	250	0	0	25	4,150		4,150
	C. TOTAL	4,191	1,008	0	250	410	124	276	0	0	25	6,284		6,284
	TOTAL ACTUAL	166,504	14,698	17,791	163,016	11,590	3,321	3,447	0	11,610	6,153	398,130	0	398,130
	TOTAL ESTIMATED	187,000	39,500	25,000	84,533	12,300	3,825	24,525	0	21,000	8,350	406,033	0	406,033
	LESS: PRIOR YEAR AUDIT ADJ.													
	ACTUAL											0		0
	ESTIMATED													
	TOTAL													
	NET PROGRAM COSTS	353,504	54,198	42,791	247,549	23,890	7,146	27,972	0	32,610	14,503	804,163	0	804,163

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

SCHEDULE C-3
PAGE 2 OF 5

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT	NONE													
2.	DEPRECIATION BASE														
3.	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS:ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE NET INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	EXPANSION FACTOR														
10.	RETURN REQUIREMENTS														
11.	TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CONSERVATION PROGRAM COSTS

SCHEDULE C-3
PAGE 3 OF 5

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

	A.	ESTIMATED EXPENSE BY PROGRAM	ACTUAL JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL ACTUAL	ESTIMATED JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL ESTIMATED	GRAND TOTAL
1	CV610	Common	47,206	30,412	65,033	49,543	43,843	46,052	282,089	40,750	45,750	45,750	45,750	45,750	45,750	269,500	551,589
2	CV613	Residential Energy Survey Program	1,849	34,817	2,056	2,115	1,041	1,391	43,269	8,125	8,125	8,125	8,125	8,125	8,125	48,750	92,019
3	CV616	Commercial Energy Survey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CV617	Low Income Program	0	0	0	0	0	0	0	508	508	508	508	508	508	3,050	3,050
5	CV618	Commercial Heating & Cooling Upgrade	279	155	155	154	233	155	1,131	650	650	650	650	650	650	3,900	5,031
6	CV619	Residential Heating & Cooling Upgrade	2,670	1,109	1,207	331	2,963	1,754	10,034	4,192	4,192	4,192	4,192	4,192	4,192	25,150	35,184
7	CV621	Commercial Indoor Efficient Lighting Rebate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	CV622	Commercial Window Film Installation Progra	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CV623	Commercial Chiller Upgrade Program	155	154	155	155	233	154	1,006	650	650	650	650	650	650	3,900	4,906
10	CV624	Solar Water Heating Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CV625	Solar Photovoltaic Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	CV626	Demonstration and Development	0	0	0	0	71,601	(36,559)	35,042	4,404	7,111	7,111	7,111	7,111	7,109	39,958	75,000
13	CV627	Affordable Housing Builders and Providers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CV628	Commercial Reflective Roof Program	154	5,521	4,420	4,420	4,490	4,420	23,425	1,279	1,279	1,279	1,279	1,279	1,279	7,675	31,100
15	CV629	Commercial Energy Consultation	0	0	741	0	8	1,385	2,134	692	692	692	692	692	692	4,150	6,284
16									0							0	0
17		Prior period audit adj.							0							0	0
18									0							0	0
19																	
20																	
21		TOTAL ALL PROGRAMS	52,313	72,168	73,767	56,718	124,412	18,752	398,130	61,250	68,957	68,957	68,957	68,957	68,955	406,033	804,163
22																	
23		LESS AMOUNT INCLUDED															
24		IN RATE BASE															
25																	
26		RECOVERABLE CONSERVATION															
27		EXPENSES	52,313	72,168	73,767	56,718	124,412	18,752	398,130	61,250	68,957	68,957	68,957	68,957	68,955	406,033	804,163

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
B.	CONSERVATION REVENUES													
1.	RCS AUDIT FEES													
	a.													
	b.													
	c.													
2.	CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES)	(83,156)	(73,759)	(62,021)	(65,297)	(67,871)	(85,784)	(91,066)	(91,634)	(96,790)	(93,251)	(75,352)	(78,258)	(964,239)
3.	TOTAL REVENUES	(83,156)	(73,759)	(62,021)	(65,297)	(67,871)	(85,784)	(91,066)	(91,634)	(96,790)	(93,251)	(75,352)	(78,258)	(964,239)
4.	PRIOR PERIOD TRUE-UP–ADJ NOT APPLICABLE TO PERIOD	15,857	15,857	15,857	15,857	15,857	15,857	15,857	15,857	15,857	15,857	15,857	15,856	190,283
5.	CONSERVATION REVENUES APPLICABLE TO PERIOD	(67,299)	(57,902)	(46,164)	(49,440)	(52,014)	(69,927)	(75,209)	(75,777)	(80,933)	(77,394)	(59,495)	(62,402)	(773,956)
6.	CONSERVATION EXPENSES (FORM C-3,PAGE 3)	52,313	72,168	73,767	56,718	124,412	18,752	61,250	68,957	68,957	68,957	68,957	68,955	804,163
7.	TRUE-UP THIS PERIOD	(14,986)	14,266	27,603	7,278	72,398	(51,175)	(13,959)	(6,820)	(11,976)	(8,437)	9,462	6,553	30,207
8.	INTEREST PROVISION THIS PERIOD (C-3,PAGE 5)	12	9	7	6	6	5	5	4	3	2	1	1	61
9.	TRUE-UP & INTEREST PROVISION	190,283	159,452	157,870	169,623	161,050	217,597	150,570	120,759	98,086	70,256	45,964	39,570	190,283
10.	PRIOR TRUE-UP REFUNDED (COLLECTED)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,857)	(15,856)	(190,283)
														0
11.	END OF PERIOD TOTAL NET TRUE-UP (SUM OF LINES 7,8,9,10)	159,452	157,870	169,623	161,050	217,597	150,570	120,759	98,086	70,256	45,964	39,570	30,268	30,268

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DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

SCHEDULE C-3
PAGE 5 OF 5

ACTUAL FOR MONTHS January-21 THROUGH June-21
ESTIMATED FOR MONTHS July-21 THROUGH December-21

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
C.	INTEREST PROVISION													
1.	BEGINNING TRUE-UP (LINE B-9)	190,283	159,452	157,870	169,623	161,050	217,597	150,570	120,759	98,086	70,256	45,964	39,570	30,268
2.	ENDING TRUE-UP BEFORE INTEREST (LINE B7+B9+B10)	159,440	157,861	169,616	161,044	217,591	150,565	120,754	98,082	70,253	45,962	39,569	30,267	30,207
3.	TOTAL BEG. AND ENDING TRUE-UP	349,723	317,313	327,486	330,667	378,641	368,162	271,324	218,841	168,339	116,218	85,533	69,837	60,475
4.	AVERAGE TRUE-UP (LINE C-3 X 50 %)	174,862	158,657	163,743	165,334	189,321	184,081	135,662	109,421	84,170	58,109	42,767	34,919	30,238
5.	INTEREST RATE-FIRST DAY OF REPORTING BUSINESS MONTH	0.09%	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
6.	INTEREST RATE-FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
7.	TOTAL (LINE C-5 + C-6)	0.16%	0.13%	0.10%	0.08%	0.07%	0.07%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
8.	AVG INTEREST RATE (C-7 X 50%)	0.08%	0.07%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
9.	MONTHLY AVERAGE INTEREST RATE	0.007%	0.005%	0.004%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	
10.	INTEREST PROVISION (LINE C-4 X C-9)	12	9	7	6	6	5	5	4	3	2	1	1	61

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-1)
PAGE 10 OF 20

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - CONSOLIDATED ELECTRIC DIVISION
CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
PAGE 1 OF 1

FOR THE PERIOD January-21 THROUGH December-22

	MONTH	KWH/THERM SALES (000) (NET OF 3RD PARTY)	CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES)	RATE
2021	JANUARY	52,844	83,156	ACTUAL
	FEBRUARY	51,902	73,759	ACTUAL
	MARCH	41,375	62,021	ACTUAL
	APRIL	42,576	65,297	ACTUAL
	MAY	45,296	67,871	ACTUAL
	JUNE	53,484	85,784	ACTUAL
	JULY	60,933	91,066	0.149453
	AUGUST	61,345	91,634	0.149375
	SEPTEMBER	64,797	96,790	0.149374
	OCTOBER	62,428	93,251	0.149374
	NOVEMBER	50,445	75,352	0.149375
	DECEMBER	52,391	78,258	0.149373
	SUB-TOTAL	639,816	964,239	
2022	JANUARY	51,373	68,557	0.133449
	FEBRUARY	50,445	67,319	0.133449
	MARCH	42,494	56,708	0.133449
	APRIL	45,717	61,009	0.133449
	MAY	49,071	65,485	0.133449
	JUNE	60,734	81,049	0.133449
	JULY	63,545	84,801	0.133449
	AUGUST	64,753	86,412	0.133449
	SEPTEMBER	65,261	87,090	0.133449
	OCTOBER	60,414	80,622	0.133449
	NOVEMBER	51,313	68,478	0.133449
	DECEMBER	52,520	70,088	0.133449
	SUB-TOTAL	657,641	877,618	
	TOTALS	1,297,457	1,841,857	

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(KIL-1)
PAGE 11 OF 20

Program

1. Residential Energy Survey Program
2. Commercial Heating and Cooling Upgrade Program
3. Residential Heating and Cooling Upgrade Program
4. Commercial Chiller Upgrade Program
5. Conservation Demonstration and Development Program
6. Low Income Energy Outreach Program
7. Commercial Reflective Roof Program
8. Commercial Energy Consultation Program

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES CO.
(KIL-1)
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PROGRAM TITLE:
Residential Energy Survey Program

PROGRAM DESCRIPTION:
The objective of the Residential Energy Survey Program is to provide FPUC's residential customers with energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. These measures, once implemented, also lower FPUC's energy requirements and improve operating efficiencies. FPUC views this program as a way of promoting the installation of cost-effective conservation features. During the survey process, the customer is provided with specific whole-house recommendations and two LED bulbs.

PROGRAM PROJECTIONS:
For the twelve-month period of January 2022 to December 2022, the Company estimates that 100 residential surveys will be conducted. Fiscal expenditures for 2022 are projected to be $98,000.00 For January 2022 through December 2022, the goal for the number of program participants is 100.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021, 28 surveys were performed and actual expenditures were $43,269. We estimate that another 50 surveys will be performed between July 2021 and December 2021. Projected program costs as filed for July 2021-December 2021 are $48,750.

PROGRAM SUMMARY:
This program provides participating customers with the information needed to determine which energy saving measures are best suited to their individual needs and requirements. Due to the limitations of COVID-19, and with the safety of our customers and employees in mind, the Company is not performing in-home energy audits at this time. The Company is conducting energy audits via phone and has recently updated its online energy audit which customers can performed at their convenience.

PROGRAM TITLE:
Commercial Heating and Cooling Upgrade Program

PROGRAM DESCRIPTION:
This program is directed at reducing the rate of growth in peak demand and energy throughout FPUC's commercial sector by providing rebates to small commercial customers (commercial establishments with a maximum of 5 ton units). The program will do this by increasing the saturation of high-efficiency heat pumps and air conditioners. The program requires that customer install a high-efficiency central air conditioning system or heat pump with a minimum 15 SEER.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, the Company estimates that 5 Commercial Heating and Cooling allowances will be paid. Fiscal expenditures for 2022 are projected to be $7,750.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021, no Commercial Heating and Cooling allowances were paid and actual expenditures were $1,131. We estimate that 5 Commercial Heating and Cooling allowances will be paid between July 2021 and December 2021. For July 2021 through December 2021 the projected expenses as filed are $3,900. For January 2021 through December 2021, the goal for the number of program participants is 10.

PROGRAM SUMMARY:
This program provides an opportunity for FPUC commercial customers to install a more energy efficient heating and cooling system with the results being a decrease in energy consumption as well as a reduction in weather-sensitive peak demand for FPUC. The Company feels confident that by continuing to advertise the benefits of this program through our Energy Survey Program, bill inserts, promotional materials and social media platforms, it will see a higher participation level.

PROGRAM TITLE:

Residential Heating and Cooling Efficiency Upgrade Program

PROGRAM DESCRIPTION:

This program is directed at reducing the rate of growth in peak demand and energy throughout FPUC's electricity service territories. The program will do this by increasing the saturation of high-efficiency heat pumps and central air conditioning systems. The program requires that customer install a high-efficiency central air conditioning system or heat pump with a minimum 15 SEER. The Residential Heating & Cooling Efficiency Upgrade Program focuses in two areas. The first is to incent customers operating inefficient heat pumps and air conditioners to replace them with more efficient units. The program also incents customers with resistance heating to install a new heat pump. The second area of focus for the program is to incent customers that are replacing a heat pump or air conditioner that has reached the end of its life with a more efficient heat pump or air conditioner than is required by codes and standards. The incentive to install a more efficient heat pump or air conditioner also applies to heat pumps and air conditioners being installed in new construction.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2022, the Company estimates that 100 Residential Heating and Cooling allowances will be paid. Fiscal expenditures for 2022 are projected to be $32,500.

PROGRAM ACTIVITY AND EXPENDITURES:

From January 2021 through June 2021, 31 Residential Heating and Cooling allowances were paid and actual expenditures were $10,034. We estimate that another 50 Residential Heating and Cooling allowances will be paid between July 2021 and December 2021. For July 2021 through December 2021 the projected expenses as filed are $25,150.

PROGRAM SUMMARY:

This program provides an opportunity for FPUC customers' to install a more energy efficient heating and cooling system with the results being a decrease in energy consumption as well as a reduction in weather-sensitive peak demand for FPUC. We feel confident that by continuing to advertise the benefits of this program we will continue to see a high participation level.

PROGRAM TITLE:
Commercial Chiller Upgrade Program

PROGRAM DESCRIPTION:
The program is directed at reducing the rate of growth in peak demand and energy throughout FPUC's commercial/industrial sector. To serve this purpose, this program requires that commercial/industrial customers replace existing chillers with a more efficient system. By doing so, they will qualify for an incentive of up to $175 per kW of additional savings above the minimum efficiency levels. The program covers water-cooled centrifugal chillers, water-cooled scroll or screw chillers, and air-cooled electric chillers. Minimum qualifications for efficiency exist for each of the chiller types based on size and are presented in the participation standards section of this program description.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, the Company estimates that 1 Commercial Chiller Upgrades rebate will be paid. Fiscal expenditures for 2022 are projected to be $7,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021, no Commercial Chiller Upgrade allowances were paid and actual expenditures were $1,006. We estimate that 1 Commercial Chiller Upgrade rebate will be paid between July 2021 and December 2021. For July 2021 through December 2021 the projected expenses as filed are $3,900.

PROGRAM SUMMARY:
Interested customers will send project proposals to Florida Public Utilities Company and a representative will schedule an on-site visit for inspection prior to installation. After the project is completed, a Florida Public Utilities Company representative will conduct an on-site inspection. By following the guidelines, the customer will qualify for the rebate.

PROGRAM TITLE:
Conservation Demonstration and Development Program

PROGRAM DESCRIPTION:
The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. This program will supplement and complement the other demand-side management programs offered by Florida Public Utilities Company. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, the Company will continue to work on any existing or on-going CDD projects. Fiscal expenditures for 2022 are projected to be $36,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021 actual expenditures were $35,042. For July 2021 through December 2021 the projected expenses as filed are $39,958.

PROGRAM SUMMARY:
Per the Company's 2020 Demand Side Management Plan (approved by ORDER NUMBER PSC-2020-0274-PAA-EG), FPUC will notify the Florida Public Service Commission of any CDD project that exceeds $15,000. FPU continues to test the viability of using battery storage technology to lower FPU's power supply cost and to integrate renewables into FPU's power purchase portfolio, and will complete its battery storage project in 2021. In addition, the Company is introducing a new project under its CDD program. The Powerhouse Technology pilot will test the viability of using a system to improve customers' electric system reliability and resiliency while also helping to reduce the overall cost of the customer's bill (Exhibit A). Florida Public Utilities Company will limit the total CDD expenditures to a maximum of $75,000 per year. Costs for CDD projects that meet the program's criteria for acceptance will be charged to Energy Conservation Cost Recovery account.

PROGRAM TITLE:
Low Income Program

PROGRAM DESCRIPTION:
The Low Income Energy Outreach Program is an educational program designed to enhance the effectiveness of existing weatherization programs for low-income households. FPUC's Low Income Energy Outreach Program partners with Department of Economic Opportunity approved Low Income Weatherization Program operators by offering Residential Energy Surveys scheduled by the Low Income Weatherization Program operators, weatherization contractor training, distributing energy efficiency educational literature to participants, and hosting energy conservation events customized for low income households.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, fiscal expenditures are projected to be $6,000.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021 actual expenditures were $0. For July 2021 through December 2021 the projected expenses as filed are $3,050.

PROGRAM SUMMARY:
The main purpose of the Low Income Energy Outreach Program is to ensure that low income households are implementing all the necessary energy efficiency measures available. FPUC believes that by working with Weatherization Program operators, it is not only offering a valuable service to its Low Income residents, but that much needed thermal efficiency and weatherization improvements will be made. COVID-19 has and may continue to have an impact on this program.

PROGRAM TITLE:
Commercial Reflective Roof Program

PROGRAM DESCRIPTION:
The Commercial Reflective Roof Program is a new program that provides rebates to non-residential customers that either convert their existing roof to a cool roof or install a new cool roof on an existing building or a new building. The rebate covers up to 25% of the incremental cost of providing the cool roof compared to a standard roof. Rebates will be $0.075 per sqft for new roofs on new or existing facilities and $0.325 per sqft for roofs converting to a cool roof. Roofing material must be Energy Star certified in all cases. The program will reduce energy and demand required for cooling. Participation rates are measured per 1000 sq. ft. of roof. FPUC will work with roofing contractors to promote the program in a manner similar to the Residential and Commercial Heating & Cooling Upgrade Programs. The roofing contractors will provide copies of their proposal to provide roofing services for FPUC's customers. FPUC will inspect the roof before work begins and after the work is completed. FPUC will make the determination of which level of rebate will apply to the project and that the project qualifies for a rebate by using Energy Star certified materials.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, the Company estimates that 10 Commercial Reflective Roof allowances will be paid. Fiscal expenditures for 2022 are projected to be $14,100.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021, 0 commercial roofing rebates was paid and actual expenditures were $23,425. We estimate that 10 commercial roofing rebates will be paid between July 2021 and December 2021. For July 2021 through December 2021 the projected expenses as filed are $7,675. For July 2021 through December 2021, the goal for the number of program participants is 10.

PROGRAM SUMMARY:
The program started upon approval of FPUC's 2015 DSM Plan and Program Standards. We feel confident that by advertising the benefits of this program through our Energy Survey Program, bill inserts, promotional materials and social media platforms, we will begin to receive participants in this program.

PROGRAM TITLE:
Commercial Energy Consultation Program

PROGRAM DESCRIPTION:
The Florida Public Utilities Company Commercial Energy Consultation Program is designed to directly communicate the availability of the commercial DSM programs to commercial customers. This program allows for FPUC energy conservation representatives to conduct commercial site visits to educate customers about FPUC's commercial DSM programs, assess the potential for applicable DSM Programs, conduct an electric bill review, offer commercial energy savings suggestions, and inform customer about FPUC's commercial online energy efficiency resources and tools.

PROGRAM PROJECTIONS:
For the twelve-month period of January to December 2022, fiscal expenditures are projected to be $8,500.

PROGRAM ACTIVITY AND EXPENDITURES:
From January 2021 through June 2021 2 commercial consultations were completed. The actual expenditures were $2,134. For July 2021 through December 2021 the projected expenses as filed are $4,150. The goal for the program is 10 participants.

PROGRAM SUMMARY:
In recent research of commercial/industrial customers, consistent response for areas of improvement from this class of customer include individualized attention and service in helping them improve their cost of operation and efficiency. We have built trusting relationships with many of these customers by offering education on new technologies and by offering expertise in energy conservation. This work will continue to benefit FPUC and its rate payers, however, the COVID-19 pandemic has limited our ability to visit our customers in-person.

EXHIBIT NO. _____
DOCKET NO. 20210002-EG
FLORIDA PUBLIC UTILITIES CO.
(KIL -1)
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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 32
PARTY: Staff Exhibit 32
DESCRIPTION: DEF's Response to Staff's First Interrogatories Nos. 1-14 Bates Nos.: 00001-00015

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DEF's Response to Staff's First Interrogatories Nos. 1–14

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost Recovery	Docket No. 20210002-EG Filed: July 16, 2021

DUKE ENERGY FLORIDA, LLC'S RESPONSE TO STAFF'S FIRST SET OF INTERROGATORIES (NOS. 1-14)

Duke Energy Florida, LLC ("DEF") responds to the Staff of the Florida Public Service Commission's (Staff's) First Set of Interrogatories (Nos. 1-14) to DEF as follows:

INTERROGATORIES

Please refer to Schedule CT-2, Page 3 of 4, of DEF's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

1. For the Home Energy Check program, please explain the principle drivers for the variance of $55,047 in Payroll & Benefits for the period January 2020 - December 2020.

Response:

The variance in Payroll and Benefits for the Home Energy Check Program is primarily due to adjustments that were made in how employee time was being charged. A review of employee responsibilities and work that was being performed resulted in more time charged to the Home Energy Check program and less time to the Residential Incentive Program. The increase in payroll expenses for the Home Energy Check Program is offset by lower expenses for the Residential Incentive Program.

20210002-GU Staff Hearing Exhibits 00003

2. For the Home Energy Check program, please explain the principle drivers for the variance of $91,513 in Materials and Supplies for the period January 2020 - December 2020.

Response:

The $91,513 variance in Materials and Supplies is due to invoices that were accrued to Materials and Supplies that should have been charged to Outside Services. The variance is offset by a negative variance in Outside Services.

3. For the Home Energy Check program, please explain the principle drivers for the variance of ($347,237) in Advertising for the period January 2020 - December 2020.

Response:

The principle driver for the variance in Advertising was due to a shift to more digital marketing which resulted in lower costs. The shift to digital marketing was driven by the impacts of COVID-19. Due to the suspension of walk-through audits, DEF adjusted its marketing plans to drive more online audits and pulled back on other types of marketing.

4. For the Home Energy Check program, please explain the principle drivers for the variance of ($144,391) in Incentives for the period January 2020 - December 2020.

Response:

DEF provided more multi-family kits than planned which have a lower cost than the single-family kits.

5. For the Residential Incentive program, please explain the principle drivers for the variance of ($378,928) in Payroll & Benefits for the period January 2020 - December 2020.

Response:

The negative variance for Payroll & Benefits was driven by multiple factors. As explained in the response to question No. 1, based on a review of how time was being charged, part of the decrease resulted from dollars that shifted from the Residential Incentive Program to the Home Energy Check Program. Additionally, part of the variance was driven by the impacts of COVID-19, as the duct repair and insulation measures were suspended and resources supporting those measures were reassigned.

6. For the Residential Incentive program, please explain the principle drivers for the variance of $264,402 in Incentives for the period January 2020 - December 2020.

Response:

Incentives were significantly higher than projected for August through October. DEF believes this may have been due to work that was deferred due to COVID-19 as in-home audits and duct repair and insulation measures were suspended from mid-March through mid-June.

7. For the Technology Development program, please explain the principle drivers for the variance of ($142,743) in Outside Services for the period January 2020 - December 2020.

Response:

The principle drivers for the negative variance in Outside Services spending during 2020 were several planned Electric Power Research Institute (EPRI) projects that were delayed or not offered due to technology delays and lack of participation. DEF also spent less than anticipated on communication maintenance for the USF microgrid project.

8. For the Load Management program, please explain the principle drivers for the variance of ($28,801) in the Depreciation, Amortization, and Return cost category for the period January 2020 - December 2020.

Response:

As incentives for the Interruptible Program are a function of billed customer demand, the higher incentives resulted from higher-than-projected demand. The $365,423 variance seems relatively immaterial as it represents less than 1% of the total annual program incentives of $40.7 million.

9. For the Interruptible Service program, please explain the principle drivers for the variance of $365,423 in Incentives for the period January 2020 - December 2020.

Response:

The increase in incentives was due to higher-than-anticipated program participation, particularly in the cool roof, chiller tune-up, and HVAC tune-up measures. Incentives for the second half of the year were 29% higher than the first half. DEF believes the increase was due, in part, to the impacts of COVID-19.

10. For the Better Business program, please explain the principle drivers for the variance of $407,312 in Incentives for the period January 2020 - December 2020.

Response:

The ($28,801) variance, which represents .021% of total Depreciation, Amortization and Return costs, was driven by lower-than-projected expenditures for load management switches for the July through December time period.

11. For the Load Management program, please explain the principle drivers for the variance of ($533,136) in Incentives for the period January 2020 - December 2020.

Response:

The variance in incentives was due to lower-than-anticipated residential sales for the last six months of the year as the level of incentives fluctuated based on kWh sales.

12. For the Qualifying Facility program, please explain the principle drivers for the variance of $162,388 in Outside Services for the period January 2020 - December 2020.

Response:

The variance in Outside Services for the Qualifying Facility program resulted from higher-than-anticipated legal fees associated with a formal litigated dispute with a Qualified Facility Purchase Power Provider that went to arbitration.

13. For the Standby Generation program, please explain the principle drivers for the variance of ($453,521) in Incentives for the period January 2020 - December 2020.

Response:

The variance is due to fewer-than-anticipated test events in 2020 due to the impacts of COVID-19.

14. For Conservation Program Admin (Line 14), please answer the following:

a. Please explain the principle drivers for the variance of ($87,999) in Payroll & Benefits for the period January 2020 - December 2020.

b. As a result of suspending programs in 2020 due to COVID-related concerns, please describe the actions the Company took (e.g. reallocation of assignments, etc.) regarding the employees that normally perform administrative functions to support such programs. As part of your response, please address how the payroll-related costs for such employees were apportioned during 2020.

Response:

a. DEF notes that the ($87,999) variance in Payroll and Benefits represents less than a 5% variance. The primary reason for the variance was lower-than-anticipated accruals for incentive compensation.

b. The administrative functions, such as the financial, regulatory, legal, IT and human resources support functions, were not impacted by the suspension of the programs. The work related to those support functions continued throughout the period that the programs were suspended, and those costs continued to be charged to Conservation Administration as they typically are.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 33
PARTY: Staff Exhibit 33
DESCRIPTION: DEF's Response to Staff's Second Interrogatories No. 15 Bates Nos. 00016-00019

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DEF's Response to Staff's Second Interrogatories No. 15

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Energy Conservation Cost Recovery	Docket No. 20210002-EG Filed: September 23, 2021

DUKE ENERGY FLORIDA, LLC'S RESPONSE TO STAFF'S SECOND SET OF INTERROGATORIES (NO. 15)

Duke Energy Florida, LLC ("DEF" or "the Company") responds to the Staff of the Florida Public Service Commission's (Staff's) Second Set of Interrogatories (No. 15) to DEF as follows:

INTERROGATORIES

Please refer to Schedule C-2 of DEF's August 6, 2021 filing in Docket No. 20210002-EG (2022 Projection filing), and also to Schedule C-2, Page 3 of 5, of DEF's August 7, 2020 filing in Docket No. 20200002-EG (2021 Projection filing), to answer the following questions.

15. In the 2021 Projection filing, Schedule C-2, Page 3 of 5, the Company estimated an expense of $44,550,800 in Incentives for the Interruptible Service program (Line 7) for the January-December 2021 period. In the 2022 Projection filing, Schedule C-3, Page 1 of 6, the Company's actual/estimated value for this expense in 2021 reflects a balance of $47,572,999.

    a. Please explain the principle drivers for the $3,022,199 variance between the fully-estimated expense ($44,550,800) and the partially-estimated expense ($47,572,999) for Incentives in the Interruptible Service program during the January-December 2021 period.

Response:

Significant increases in the amount Interruptible Service load from participating customers have been observed over 2021 which contributes to larger incentives being paid to those participating customers. These increased loads have been growing through the first half of 2021 and expected to continue this trend through the second half of 2021. A significant part of the new load is associated with large customers that were added in 2020 and are in the process of increasing their production.

b. In the 2022 Projection filing, Schedule C-3, Page 1 of 6, reflects actual/estimated expenses of $47,572,999 for Incentives for the Interruptible Service program (Line 41) for the January-December 2021 period. In Schedule C-2, Page 3 of 4 of the same filing, the Company's estimate for the same expense in this program (Line 7) reflects $35,158,770 in Incentives are projected for the January-December 2022 period. Please explain why the forward year estimate ($35,158,770 in 2022) for Incentives in the Interruptible Service program is over $12 million dollars lower than the amount reflected in the actual/estimated schedule for the prior year ($47,572,999 in 2021).

Response:

The Interruptible Service tariff approved as part of the 2021 Rate Settlement (*See* Order No. PSC-2021-0202-AS-EI) will become effective with the first billing cycle for January 2022 and includes a reduction in interruptible customer incentives.

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Additionally, there are some customers that will no longer qualify for Interruptible Service beginning with the first billing cycle of January 2022, further reducing the incentives payable in 2022. These two facts are expected to decrease the total amount of Interruptible Service incentives to be credited customers in 2022.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 34
PARTY: Staff Exhibit 34
DESCRIPTION: FPL's Response to Staff's First Interrogatories Nos. 1-25 (Nos. 19, 25 have attachments) Bates Nos. ...

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FPL's Response to Staff's First Interrogatories Nos. 1–25

(Nos. 19, 25 have attachments)

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Home Energy Survey program, please explain the principle drivers for the variance of ($306,158) in Payroll & Benefits for the period January 2020 -December 2020.

RESPONSE:
The variance is primarily driven by a shift in the allocation of payroll to other activities in the company. Due to the COVID-19 pandemic, there was a reduction in field visits for the Residential Home Energy Survey program resulting in changes to payroll allocation of the employees to other projects to mitigate the costs for the program.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Home Energy Survey program, please explain the principle drivers for the variance of ($261,400) in Outside Services for the period January 2020 -December 2020.

RESPONSE:
The primary driver for this variance is lower than expected expenses associated with development of advertising content for the Home Energy Survey and support of home shows that were suspended due to the COVID– 19 pandemic.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Home Energy Survey program, please explain the principle drivers for the variance of ($398,543) in Advertising for the period January 2020 - December 2020.

RESPONSE:

The primary driver for this variance is lower than projected expenses associated with advertising. As a result of the COVID- 19 pandemic, there was no new production for TV/Radio. The campaign was put together with existing assets that did not require bringing people together to do a new production shoot.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Ceiling Insulation program, please explain the principle drivers for the variance of ($174,940) in Rebates for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily due to lower than projected participation. During the second half of the year, participation was significantly lower than projected as a result of the COVID– 19 pandemic. Participation in this program is mostly driven by Home Energy Survey field visits, which were reduced during this period.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Load Management ("On Call") program, please explain the principle drivers for the variance of ($210,365) in Depreciation & Return for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily driven by lower than projected purchases of transponders for the Residential On-Call program. Additionally, due to COVID-19 impacts, customer participation and repair work was lower than projected.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Load Management ("On Call") program, please explain the principle drivers for the variance of ($548,923) in Payroll & Benefits for the period January 2020 - December 2020.

RESPONSE:
The reduction in payroll is primarily the result of two drivers:

1) The variance is the result of the way FPL's budget system reflects the pre-capitalized labor cost for FPL's Residential Load Management program. At the time of purchase, FPL pre-capitalizes the contractor labor cost associated with installing the load control transponders (LCTs) in customers' homes and FPL books a credit for the associated labor costs in the "Other" category. Once an LCT is removed from inventory and installed in a customer's home, this entry is reversed and recorded to Payroll & Benefits category. The 2020 actual amount reflects the pre-capitalized credit of $255,154.64 in payroll, whereas the 2020 projection reflects the credit in the "Other" category.

2) The overall payroll expenses related to support the program were lower than projected as a result of payroll reallocation to other activities due to the COVID – 19 pandemic.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Load Management ("On Call") program, please explain the principle drivers for the variance of ($318,539) in Outside Services for the period January 2020 - December 2020.

RESPONSE:
The 2020 projection was based on several planned activities, such as developing an advertising campaign, which were suspended. In addition, the plan to perform measurement and verification analysis has been postponed.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Load Management ("On Call") program, please explain the principle drivers for the variance of ($570,815) in Rebates for the period January 2020 - December 2020.

RESPONSE:
The variance of $570,815 is primarily due to lower than projected program participation in the second half of 2020.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Load Management ("On Call") program, please explain the principle drivers for the variance of $131,726 in the "Other" expense category for the period January 2020 - December 2020.

RESPONSE:
This variance amount is a result of the way FPL's budget system reflects the pre-capitalized labor cost for FPL's Residential Load Management program. At the time of purchase, FPL pre-capitalizes the contractor labor cost associated with installing the load control transponders in customers' homes and FPL books a credit for the associated labor costs in the "Other" category. The 2020 projection included six months of projected credit of $425,290.60 resulting in a lower expense in this category. This variance is partially offset by lower than projected expenses such as software and telecommunications.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Air Conditioning program, please explain the principle drivers for the variance of ($52,639) in the "Other" expense category for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily the result of lower than projected costs associated with printed material for promoting the program. The variance in this category is partially offset by advertising costs associated with a digital media campaign for the program.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Low Income Weatherization program, please explain the principle drivers for the variance of ($96,423) in Payroll & Benefits for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily driven by a reduction in the work performed by FPL field representatives for installations for the Residential Low Income program. Due to the COVID– 19 pandemic there was a significant reduction in participation in the program.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Residential Low Income Weatherization program, please explain the principle drivers for the variance of ($68,773) in Rebates for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily driven by lower than projected participation. There was a reduction in installs for the Low-Income Programs due to the COVID-19 pandemic

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Cogeneration and Small Power Production program, please explain the principle drivers for the variance of $37,213 in Payroll & Benefits for the period January 2020 - December 2020.

RESPONSE:
The variance is due to higher than projected payroll allocation for employees supporting the Cogeneration and Small Power Production program.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Business Efficient Lighting program, please explain the principle drivers for the variance of $74,743 in Rebates for the period January 2020 - December 2020.

RESPONSE:
The primary reason for the variance in rebates is higher than projected participation.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Commercial/Industrial Load Control program, please explain the principle drivers for the variance of ($529,232) in Rebates for the period January 2020 - December 2020.

RESPONSE:
The primary reason for the variance in Rebates is a reduction in program participation as well as lower than projected demand.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Commercial/Industrial Demand Reduction program, please explain the principle drivers for the variance of $487,803 in Rebates for the period January 2020 - December 2020.

RESPONSE:
The variance in Rebates is primarily driven by higher than projected demand since the rebates are based on the controllable demand.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Business Heating, Ventilating & A/C program, please explain the principle drivers for the variance of $2,032,263 in Rebates for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily driven by significantly higher than projected participation in the Business Heating, Ventilating & A/C program.

QUESTION:
For Interrogatories 1-18, please refer to Schedule CT-2, Exhibit AS-1, Page 5 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG.

For the Business Energy Evaluation program, please explain the principle drivers for the variance of $719,298 in Advertising for the period January 2020 - December 2020.

RESPONSE:
The variance is primarily driven by significantly higher than projected advertising the Business Energy Evaluation (BEE) program. FPL launched a new business energy analyzer for this program. FPL's advertising campaign is designed to create customer awareness of a broad array of energy efficiency opportunities, tools and services that can help lower our customers' energy usage and bills. It achieves this by promoting participation in the Business Energy Evaluation program. FPL focuses its advertising on this program because it acts as a gateway to FPL's other DSM programs, as well as providing information on low or no-cost energy-saving options.

QUESTION:
As presented in Schedule CT-2, the expenses for Advertising are allocated to four programs. In the May 3, 2021, filing, witness Anita Sharma states at Page 2, Line 8 that she is sponsoring Appendix A. By program, please indicate which portions of Appendix A support the expenses shown in Schedule CT-2.

RESPONSE:
Please see Attachment I to this Interrogatory.

QUESTION:
For Conservation Program Common Expenses (Line 17, Exhibit AS-1, Page 5), please answer the following:

a. Please explain the principle drivers for the variance of ($59,818) in Payroll & Benefits for the period January 2020 - December 2020.

b. Please explain the principle drivers for the variance of ($20,670) in Materials & Supplies for the period January 2020 - December 2020.

c. Please explain the principle drivers for the variance of ($99,251) in the "Other" expense category for the period January 2020 - December 2020.

RESPONSE:

a. The variance in Payroll & Benefits is primarily due to lower payroll allocation.
b. The variance in Materials & Supplies is primarily due to lower than projected uniform purchases for the field representatives.
c. The variance in "Other" is primarily driven by lower than projected travel expenses as a result of the COVID - 19 pandemic.

QUESTION:
As a result of suspending conservation programs in 2020 due to COVID-related concerns, please describe the actions the Company took (e.g. reallocation of assignments, etc.) regarding the employees that normally perform administrative functions to support such programs. As part of your response, please address how the payroll-related costs for such employees were allocated during 2020.

RESPONSE:
There was no payroll reallocation for administrative staff as a result of the COVID-19 pandemic. The payroll allocation for the administrative employees is based on their support of DSM programs. During 2020, Demand Side Management administrative activities such as regulatory filings, program management, budgets continued. The only conservation programs that were suspended were related to field visits such as surveys, Low Income, Residential & Business On-Call.

QUESTION:
In 2020, the Commission approved a change in FPL's DSM Plan that permitted the suspension of enrollments in the Company's conservation programs under specified conditions.

a. By program, please specify which Conservation programs, if any, had enrollments suspended in 2020.

b. Please identify the additional (or incremental) costs that were incurred to implement the changes to FPL's DSM Plan. As part of your response, please address where such costs are reflected in the May 3, 2021, true up filing.

RESPONSE:

a. The only conservation programs that were suspended were related to field visits, such as surveys, Low Income, Residential & Business On-Call.

b. No additional costs resulted from the changes to FPL's DSM Plan.

QUESTION:
For Interrogatories 23-24, please refer to Schedule CT-4, Exhibit AS-1, Page 13 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

Please explain in detail the ($3,924,020) amount shown for Common Expenses on Line 2 of this schedule.

RESPONSE:
The variance is primarily due to the transfer of $3.3 million to the Business Energy Evaluation Program, which were incorrectly included in Common Expenses.

QUESTION:
For Interrogatories 23-24, please refer to Schedule CT-4, Exhibit AS-1, Page 13 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

Please explain in detail the items included in the Depreciation Base amounts considered in the development of Common Expenses on Line 3 of this schedule.

RESPONSE:
The amounts reflected in depreciation base on line 3 of Common Expenses relate to capitalized software and computer equipment related to DSM programs.

QUESTION:
Please refer to Schedule CT-4, Exhibit AS-1, Page 15 of 25, of FPL's May 3, 2021, filing in Docket No. 20210002-EG. Please explain in detail the ($6,688,888) Investment (Net of Retirements) amount recorded in April 2020, on Line 2 of this schedule for the Residential Load Management ("On Call") program.

RESPONSE:
The $6.7 million represents $7.1 million of retirements and $0.074 million of additions associated with the Residential Load Management Program.

Please see Attachment I to this Interrogatory.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 35
PARTY: Staff Exhibit 35
DESCRIPTION: FPL's Response to Staff's Second Interrogatories Nos. 26-37 Bates Nos. 00046-00058

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FPL's Response to Staff's Second Interrogatories Nos. 26-37

QUESTION:
SETTLEMENT: Paragraph 4(e) of the Settlement Agreement in Docket No. 20210015-EI indicates that CILC credits and CDR credits will be recovered through the ECCR. Does Paragraph 4(e) of the Agreement change the amount recovered under the ECCR?

RESPONSE:
Paragraph 4(e) of the Settlement Agreement provides that CILC and CDR credits shall each be the same as those currently in effect. FPL's projection for CILC and CDR credit amounts to be recovered through ECCR is based on the currently approved credits.

QUESTION:
SETTLEMENT: If so, what is that dollar impact for 2022?

RESPONSE:
Not applicable. Please see FPL's response to Staff's 2nd Set of Interrogatories, No. 26.

QUESTION:
SETTLEMENT: Please indicate the location in FPL's projection filing that the cost recovery associated with such credits is located, and if so, where, and what is the amount for each?

RESPONSE:
This information is contained in Exhibit JNF-2 (page 6 of 21):

- CILC - line no. 10, column 8: $43,430,660
- CDR - line no. 11, column 8: $30,036,714

QUESTION:
SETTLEMENT: Witness Deaton, at page 5 of her direct testimony, indicated that current depreciation rates were applied to the proposed 2022 factors. Why did FPL not apply the proposed depreciation rates of the Settlement given that the Company is proposing rate unification and program unification in this proceeding?

RESPONSE:
The revised depreciation rates proposed in the 2021 Settlement Agreement are not included in the calculation of the 2022 conservation clause capital revenue requirements due to the timing needed to prepare the ECCR schedules. The approved depreciation rates will be reflected in the ECCR costs in the 2022 actual/estimated and final true-up amounts to be included in the 2023 ECCR factors.

QUESTION:
SETTLEMENT: What is the estimated 2022 ECCR Cost impact of using current depreciation rates rather than the depreciation rates proposed to be effective with the first billing cycle in January 2022 in Docket No. 20210015-EI?

RESPONSE:
Please see FPL's answer to Staff's Second Set of Interrogatories, No. 29, which explains that, due to timing, FPL was unable to prepare ECCR Schedules utilizing the depreciation rates proposed in the 2021 Settlement Agreement. Accordingly, FPL has not performed any analyses or calculations estimating the impact on the 2022 ECCR of using the settlement depreciation rates.

QUESTION:
SETTLEMENT: Other than depreciation expense, are there any other aspects ECCR costs approved as part of the Settlement that are not reflected in the proposed unified 2022 ECCR costs? Please explain and identify.

RESPONSE:
Yes. FPL's unified 2022 ECCR factors filed on August 6, 2021 were calculated based on costs that include a gross up factor to recover the Regulatory Assessment Fee ("RAF"). The 2021 Settlement Agreement proposes to remove the RAF from base and clause rates beginning January 1, 2022 and include it on the same line as Gross Receipts Tax on customer bills. The amount of the RAF on the 2022 ECCR factors is approximately $37,000, which will not result in a change to the factors filed on August 6. If the 2021 Settlement Agreement is approved, FPL will include any related adjustments in the 2022 actual/estimated and final true-up ECCR filings.

Additionally, the rate of return applied to the calculation of 2022 ECCR capital investments were based on a projected 2022 Weighted Average Cost of Capital ("WACC") reflecting a return on equity ("ROE") of 10.55%. If the 2021 Settlement Agreement is approved, FPL will apply a revised rate of return based on a projected 2022 WACC that reflects the mid-point ROE authorized under the settlement applied to capital investment projects and FPL will include any related adjustments in the 2022 actual/estimated and final true-up ECCR filings.

QUESTION:
What are the expected operational dates for each of the ECCR programs being introduced, withdrawn, or significantly modified in the Gulf territory?

RESPONSE:
The operational date for all programs being introduced, withdrawn, and modified in the Integrated DSM Plan is January 1, 2022.

QUESTION:
If the expected operational dates of program introduction, withdrawal, and modification are different from January 1, 2022, does such difference in dates materially impact the ECCR costs that have been projected for 2022? Please explain.

RESPONSE:
Not applicable. Please see FPL's response to Staff's 2nd Set of Interrogatories, No. 32.

QUESTION:
What are the total costs associated with the Energy Select assets to be recovered via a regulatory asset in the ECCR?

RESPONSE:
The projected amount to be recovered via a regulatory asset in ECCR related to the termination of the Energy Select Program is $22.7 million. This amount represents the sum of $22.3 million of projected net plant-in-service in account 370 – Meters and Meter Accessories and inventory in FERC account 154 – Plant Materials and Operating Supplies of $0.4 million as of December 31, 2021. These amounts are reflected on page 6 of Exhibit JNF-4 filed in Gulf Power's 2021 Actual/Estimated filing on August 6, 2021. Note, the actual amount to be recorded in the regulatory asset will be based on the amounts reflected on Gulf Power's books and records as of December 31, 2021. In addition, Gulf Power does not anticipate any salvage value for inventory or plant-in-service assets when the Energy Select program is terminated.

QUESTION:
Please provide a breakout of the Energy Select costs by asset type to be included in the regulatory asset, including both investment and Net Salvage Value.

RESPONSE:
Please see FPL's response to Staff's Second Set Interrogatories No. 34.

QUESTION:
Please provide the net salvage value of each of the Energy Select assets identified in Interrogatory 12.

RESPONSE:
Please see FPL's response to Staff's Second Set of Interrogatories No. 34.

QUESTION:
What is the Energy Select regulatory asset cost included in the proposed 2022 ECCR factors, and where is this cost reflected in FPL's projection filing?

RESPONSE:
FPL's proposed 2022 ECCR factors include capital revenue requirements for the Energy Select Program that are based on depreciation expense and return on the program's average net investment. This can be found on Exhibit JNF-2, page 6 of 21, row 17, column 3. As discussed in the testimony of Renae Deaton dated August 6, 2021, page 6, lines 4 through 7, the revenue requirements associated with the Energy Select program were assumed to match the revenue requirements associated with the regulatory asset. Upon further review, the projected average net investment of the program is lower than the projected regulatory asset balance, which would result in an increase in revenue requirements of approximately $397,000. This increase is not enough to have a significant effect on the ECCR factors. Any differences in actual and projected costs will be reflected in the actual/estimated true-up for 2022.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 36
PARTY: Staff Exhibit 36
DESCRIPTION: FPUC's Response to Staff's First Interrogatories Nos. 1-8 Bates Nos. 00059-00067

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FPUC's Response to Staff's First Interrogatories Nos. 1–8

Interrogatory No. 1

RESPONSES TO INTERROGATORIES

Please refer to Schedule CT-2, Exhibit CDY-1 (Revised), Page 4 of 18, of FPUC's May 10, 2021, filing in Docket No. 20210002-EG to answer the following questions.

1. For the Common Cost category, please explain the principle drivers for the variance of $39,423 in Labor & Payroll for the period January 2020 - December 2020.

FPUC RESPONSE:

The principle driver for the variance of $39,423 in Labor & Payroll for the Common Cost category is a shift in the types of activities performed by Company employees during the reporting period. Due to the Company's COVID-19 protocols and in the interest of customer and employee safety, the Company suspended in-person visits for all of its programs, including the Residential Energy Survey and Commercial Energy Consultation programs. This caused a reduction in the labor expenses directly related to those programs. Instead, employees spent more of their time working on program initiatives, like online customer education and general program awareness. These activities benefit all of the Company's energy conservation programs and as such, were allocated to the Company's Common program rather than to individual programs.

Respondent: Kira Lake

Interrogatory No. 2

2. For the Common Cost category, please explain the principle drivers for the variance of ($15,150) in Advertising for the period January 2020 - December 2020.

FPUC RESPONSE:

The principle driver for the variance of ($15,150) in Advertising for 2020 is a reduction in advertising opportunities, due to the COVID-19 pandemic. The Company's electric service areas are primarily small, suburban or rural communities. In these areas, the Company's advertising efforts have traditionally included sponsorship of community events which provide advertising opportunities for sponsors. Due to the pandemic, many of these community events were either limited or simply cancelled. This reduction in advertising opportunities, and thus advertising cost, not only affected the Common Cost programs, but all program advertising for the reporting period.

Respondent: Kira Lake

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Interrogatory No. 3

3. For the Common Cost category, please explain the principle drivers for the variance of ($13,264) in Legal expenses for the period January 2020 - December 2020.

FPUC RESPONSE:

The variance of ($13,264) in Legal expenses for the Common Cost category for 2020 is due to an underestimation of the legal expenses associated with the development of the Company's Demand Side Management (DSM) plan. The Company projected the Legal expenses for its Common program to be $44,868, based on Legal expenses incurred from the development of its previous DSM plans, however, the Company incurred lower Legal expenses than projected.

Respondent: Kira Lake

Interrogatory No. 4

4. For the Common Cost category, please explain the principle drivers for the variance of $13,611 in Outside Services for the period January 2020 - December 2020.

FPUC RESPONSE:

The variance of $13,611 in Outside Services for the Common Cost category is due to consulting costs related to the development of the Company's newest Demand Side Management (DSM) plan. Although the Company did include these costs in its projection of Outside Service expenses for 2020, the amount was underestimated by the $13,611 in question.

Respondent: Kira Lake

20210002-GU Staff Hearing Exhibits 00064

Interrogatory No. 5

5. For the Common Cost category, please explain the principle drivers for the variance of ($16,598) in Travel expenses for the period January 2020 - December 2020.

FPUC RESPONSE:

The principle driver for the variance of ($16,598) in Travel expenses for the reporting period is the impact of COVID-19 on our employees' ability to travel. Due to the Company's COVID-19 protocols and in the interest of customer and employee safety, the Company suspended all Company-related travel for non-essential activities, including its energy conservation programs. This directly caused a reduction in the Company's projected travel expenses for 2020.

Respondent: Kira Lake

20210002-GU Staff Hearing Exhibits 00065

Interrogatory No. 6

6. Please explain why a portion of the Company's Advertising expenses that were recorded in the period January 2020 - December 2020 were assigned as Common Costs, while the remaining portion of these costs were assigned to specific programs.

FPUC RESPONSE:

The Company assigns advertising costs to the programs that each advertising initiative benefits. For example, a print advertisement for a home energy audit would be allocated to the Residential Energy Survey program. However, there are times when an advertising cost pertains to multiple or all programs and in that case, the advertising expense would be allocated to the Common program. Examples of this are:

- Costs associated with the procurement of toll free numbers for advertising campaigns.
- Digital or print advertising that educates customers about all of the Company's energy conservation programs in general and isn't specific to one program.
- Sponsorships that provide the Company an opportunity to promote all of its programs.

All other advertising expenses are allocated directly to the relevant energy conservation program.

Respondent: Kira Lake

20210002-GU Staff Hearing Exhibits 00066

Interrogatory No. 7

7. For the Electric Conservation Demonstration and Development program, please explain the principle drivers for the variance of $26,925 in Outside Services expenses for the period January 2020 - December 2020.

FPUC RESPONSE:

The principle driver for the variance of $26,925 in Outside Services expenses for the Electric Conservation Demonstration and Development program is the purchase of two Tesla PowerWall units in 2020, instead of one as projected. These units were purchased for the on-going Battery Study as noted in the Company's 2020 Annual Conservation Report.

Respondent: Kira Lake

Interrogatory No. 8

8. As a result of suspending programs in 2020 due to COVID-related concerns, please describe the actions the Company took (e.g. reallocation of assignments, etc.) regarding the employees that normally perform administrative functions to support such programs. As part of your response, please address how the payroll-related costs for such employees were apportioned during 2020.

FPUC RESPONSE:

Pandemic restrictions and health concerns in 2020 created a temporary pause in some of the activities that the Company's Energy Conservation Representatives normally engaged in, primarily those associated with in-person visits for the Residential Energy Survey and Commercial Energy Consultation programs and other in-person community outreach opportunities. Instead, these employees were tasked with other energy conservation program related duties like:

- Assisting customers with the performance of an online energy assessment and answering any questions related to their energy use via phone.
- Review and verification of rebate/incentive applications before payment.
- Assistance with online/digital energy conservation program messaging.

The Company's Energy Conservation Representatives are "time-tracking" employees, whose payroll costs are allocated to the programs that they have worked on during the pay period. For 2020, these employees continued to allocate payroll expenses to the programs affected by their work. For all other employees with an energy conservation payroll allocation, there was no material change to their job duties or responsibilities since their work did not involve in-person interaction.

Respondent: Kira Lake

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 37
PARTY: Staff Exhibit 37
DESCRIPTION: Gulf's Response to Staff's First Interrogatories Nos. 1-18 Bates Nos. 00068-00086

37

Gulf's Response to Staff's First Interrogatories Nos. 1–18

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Community Energy Saver program, please explain the principle drivers for the variance of ($247,474.37) in Outside Services for the period January 2020 - December 2020.

RESPONSE:
The principle driver in Outside Services variance was the temporary suspension of field installations between March and July, 2020 in response to public health recommendations to limit person-to-person interactions.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Energy Select program, please explain the principle drivers for the variance of ($48,128.53) in Payroll & Benefits for the period January 2020 - December 2020.

RESPONSE:
The principle driver in the Payroll & Benefits variance for the Energy Select program was changes in payroll allocations for several Call Center representatives.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Energy Select program, please explain the principle drivers for the variance of ($193,146.47) in Outside Services for the period January 2020 - December 2020.

RESPONSE:
The principle driver in Outside Services variance for the Energy Select program was the temporary suspension of field installations between March and July, 2020 in response to public health recommendations to limit person-to-person interactions.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

Please explain why nearly all of the Company's advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to a single program, the Energy Select program. As part of your response, please address how the Company educates its customers and/or promotes all of the other residential and commercial/industrial rebate programs.

RESPONSE:
The majority of the Company's advertising expenses for 2020 ($326,048) were for the Residential Audit and Education program. Promotion of this program includes the Online Energy Survey through which customers can better understand their energy use and identify energy saving improvements. Gulf has traditionally focused the majority of advertising expenditures on this program to encourage customers to participate in the Energy Survey to learn about all rebates and programs the Company offers.

In addition to traditional advertising, the Company also promotes energy efficiency programs through the Company Newsletter, the Company website, the Call Center and Home Shows and expos.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Commercial Building Efficiency program, please explain the principle drivers for the variance of ($29,490.54) in Payroll & Benefits for the period January 2020 - December 2020.

RESPONSE:
The principle driver in the Payroll & Benefits variance for the Commercial Building Efficiency program was reductions in payroll allocations as this program ended in late 2020.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Commercial Building Efficiency program, please explain the principle drivers for the variance of $71,938 in Incentives for the period January 2020 - December 2020.

RESPONSE:
The principle driver for the variance in Incentives for the Commercial Building Efficiency program was higher than expected participation in the reflective roofing measure.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Commercial Demonstration and Development program, please explain the principle drivers for the variance of ($24,340) in Outside Services for the period January 2020 - December 2020.

RESPONSE:
The principle driver for the variance in Outside Services for the Conservation Demonstration and Development program was that Gulf did not initiate any projects during the year.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

For the Business HVAC program, please explain the principle drivers for the variance of ($24,000) in Incentives for the period January 2020 - December 2020.

RESPONSE:
The principle driver for the variance in the Business HVAC Incentive expenses was actual program participation falling below projections due to later than expected launch of program.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

As a result of suspending conservation programs in 2020 due to COVID-related concerns, please describe the actions the Company took (e.g. reallocation of assignments, etc.) regarding the employees that normally perform administrative functions to support such programs. As part of your response, please address how the payroll-related costs for such employees were allocated during 2020.

RESPONSE:
During the temporary suspension of field visits in response to public health recommendations, employees who perform administrative functions for the impacted programs continued most activities to support ongoing operations of the programs. Although field visits were suspended, program planning, adjustments in outreach and customer support did not warrant any changes in payroll-related costs.

QUESTION:
Please refer to Schedule CT-3, Exhibit JNF-1, Page 4 of 28, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following question.

In 2020, the Commission approved a change in Gulf's DSM Plan that permitted the suspension of enrollments in the Company's conservation programs under specified conditions.

a. By program, please specify which conservation programs, if any, had enrollments suspended in 2020.

b. Please identify the additional (or incremental) costs that were incurred to implement the changes to Gulf's DSM Plan. As part of your response, please address where such costs are reflected in the May 3, 2021, true up filing.

RESPONSE:
a. No programs had enrollments susepnded in 2020 due to achievment of annual energy and demand savings goals.

b. No incremental costs were incurred since no programs were suspended.

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 17 of 28, the Company states that it launched the new Residential HVAC program. Please answer the following:

a. Please describe the actions the Company took to launch this program. As part of your response, please identify the marketing channels the Company used for this purpose.

b. Schedule CT-3 indicates that none of the Company's advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to this program. Please identify what launch-related expenses were incurred, and what plans the Company has for recovering these expenses.

RESPONSE:

a. The Residential HVAC program is designed to provide heat pump installations through Participating Independent Contractors (PICs). To launch the program, Gulf began the recruitment of PICs by mailing a letter to every licensed HVAC contractor in Gulf's service area announcing the end of the old program, outlining the beginning of the new HVAC program, and encouraging them to participate in the program as a Participating Independent Contractor (PIC). The Company followed up with a personal phone call to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the company website to address the end of the old program and the announcement of our new program to create interest among our customers and drive them to request HVAC contractors to register in the program.

b. The cost of printing and mailing the 164 letters was recovered in the program costs in "Other". The costs of salaries for phone calls and website updates were also covered in the program costs in "Payroll & Benefits".

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 17 of 28, the Company states that no participants enrolled in the new Residential HVAC program in 2020. Please answer the following:

a. Please describe the actions the Company took in November 2020 and December 2020 to attract participants.

b. Please describe all additional actions the Company has taken in 2021 to attract participants.

c. Through the first quarter of 2021, or as of the latest date that information is available, please state the number of participants that have enrolled in the new Residential HVAC program.

RESPONSE:

a. To participate in the Residential HVAC program, customers must use a Participating Independent Contractor (PIC) to install their new Heat Pump system. Since most customers make a decision about upgrading their HVAC system when their current system fails, HVAC contractors are often in the best position to facilitate efficiency upgrades for a customer. Gulf mailed a letter to every HVAC contractor announcing the end of the old program, outlining the beginning of the new HVAC program, and encouraging them to participate in the program as a Participating Independent Contractor (PIC). The Company program manager followed up with a personal phone call to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the company website to address the end of the old program and the announcement of our new program to create interest among our customers and drive them to request HVAC contractors to register in the program.

b. Additional phone calls were made to those HVAC contractors who had not registered to discuss and explain the details of the new program. Emails were sent with specifics to help them return the appropriate forms to register in our program. The new HVAC program currently has 36 Participating Independent Contractors registered and participating.

c. There have been 136 participants enrolled in the new Residential HVAC program between January and June 2021.

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 18 of 28, the Company states that it launched the new Residential Ceiling Insulation program. Please answer the following:

a. Please describe the actions the Company took to launch this program. As part of your response, please identify the marketing channels the Company used for this purpose.

b. Schedule CT-3 indicates that none of the Company's advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to this program. Please identify what launch-related expenses were incurred, and what plans the Company has for recovering these expenses.

RESPONSE:

a. The Residential Ceiling Insulation program is designed to provide qualifying insulation installations through Participating Independent Contractors (PICs). To launch the program, Gulf began the recruitment of PICs by mailing a letter to every licensed insulation contractor in Gulf's service area announcing the new insulation program, and encouraging them to participate in the program as a Participating Independent Contractor (PIC). The Company followed up with a personal phone call to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the company website to include information on the new program to create interest among our customers and drive them to request insulation contractors to register in the program.

b. The cost of printing and mailing the 43 letters was recovered in the program costs in "Other". The costs of salaries for phone calls and website updates were also covered in the program costs in "Payroll & Benefits".

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 18 of 28, the Company states that no participants enrolled in the new Residential Ceiling Insulation program in 2020. Please answer the following:

a. Please describe the actions the Company took in November 2020 and December 2020 to attract participants.

b. Please describe all additional actions the Company has taken in 2021 to attract participants.

c. Through the first quarter of 2021, or as of the latest date that information is available, please state the number of participants that have enrolled in the new Residential Ceiling Insulation program.

RESPONSE:

a. To participate in the Residential Ceiling Insulation program, customers must (with limited exceptions) use a Participating Independent Contractor (PIC) to install their Installation. Because this was a new program, the Company program manager mailed a letter to every insulation contractor in Gulf's service area announcing the new Ceiling Insulation program, and encouraging them to participate in the program as a Participating Independent Contractor (PIC). The program manager followed up with a personal phone call to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the Company website to announce the new program to create interest among customers and drive them to request insulation contractors to register in the program. This program does allow for customers to self-install their insulation according to the Program Standards.

b. Additional phone calls were made to those insulation contractors who had not registered to discuss and explain the details of the new program. Emails were sent with specifics to help them return the appropriate forms to register in our program. The new Ceiling program currently has three Participating Independent Contractors registered and participating.

c. There have been six participants enrolled in the new Residential Ceiling program between January and June 2021.

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.
On Page 19 of 28, the Company states that it launched the new Residential High Efficiency Pool Pump program. Please answer the following:

a. Please describe the actions the Company took to launch this program. As part of your response, please identify the marketing channels the Company used for this purpose.

b. Schedule CT-3 indicates that none of the Company's advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to this program. Please identify what launch-related expenses were incurred, and what plans the Company has for recovering these expenses.

RESPONSE:

a. To participate in our Residential High-Efficiency Pool Pump Program, customers must (with limited exception) use a Participating Independent Contractor (PIC) to install their new high-efficiency pool pump system. Because this was a new program, the Company program manager mailed a letter to every pool contractor and pool equipment supplier announcing the beginning of the new High-Efficiency Pool Pump program and encouraging them to participate in the program as a Participating Independent Contractor (PIC). The program manager followed up with a personal phone call to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the Company website to announce the new program to create interest among customers and drive them to request pool companies and contractors to register in the program. This program does allow for customers to self-install their high-efficiency pool pump according to the Program Standards.

b. The cost of printing and mailing the 121 letters was recovered in the program costs in "Other". The costs of salaries for phone calls and website updates were also covered in the program costs in "Payroll & Benefits".

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 19 of 28, the Company states that no participants enrolled in the new Residential High Efficiency Pool Pump program in 2020. Please answer the following:

a. Please describe the actions the Company took in November 2020 and December 2020 to attract participants.

b. Please describe all additional actions the Company has taken in 2021 to attract participants.

Through the first quarter of 2021, or as of the latest date that information is available, please state the number of participants that have enrolled in the new Residential High Efficiency Pool Pump program.

RESPONSE:

a. To participate in our Residential High-Efficiency Pool Pump program, customers must (with limited exceptions) use a Participating Independent Contractor (PIC) to install their high-efficiency pool pump system. Because this was a new program, a letter was mailed to every pool contractor and pool equipment supplier announcing the beginning of the new program and encouraging them to participate in the program as a Participating Independent Contractor (PIC). These letters were followed up with personal phone calls to each contractor to discuss and explain the new program, answer any concerns, and influence them to register as a Participating Independent Contractor. Gulf also changed the Company website to announce the new program to create interest among our customers and drive them to request pool companies and contractors to register in the program. This program does allow for customers to self-install their insulation according to the Program Standards.

b. Additional phone calls were made to those Pool contractors and companies who had not registered to discuss and explain the details of the new program. Emails were sent with specifics to help them return the appropriate forms to register in our program.

c. There have been 25 participants enrolled in the new Residential High-Efficiency Pool Pump program between January and June 2021.

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 24 of 28, the Company states that it launched the new Business HVAC program. Please answer the following:

a. Please describe the actions the Company took to launch this program. As part of your response, please identify the marketing channels the Company used for this purpose.

b. Schedule CT-3 indicates that none of the Company's advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to this program. Please identify what launch-related expenses were incurred, and what plans the Company has for recovering these expenses.

RESPONSE:

a. Gulf's Business Customer Advisors have shared our new Business HVAC program with their business contacts for consideration in their future projects. The Company created web pages outlining the Business HVAC program and each of the new measures included. The Company also included Brochures, Primers, and Technical Briefs on our web pages to provide details about the different technologies in the Business HVAC program. Business projects take considerable time to develop and be completed. The Business HVAC programs are new and gaining interest. As Customer Advisors reach out to business contacts and they submit projects or request more information, the advisors make presentations and educate them on the benefits of the program.

b. The costs of salaries for phone calls and website updates were covered in the program costs.

QUESTION:
Please refer to Schedule CT-6, Exhibit JNF-1, of Gulf's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

On Page 17 of 28, the Company states that no participants enrolled in the new Residential HVAC program in 2020. Please answer the following:

a. Please describe the actions the Company took in November 2020 and December 2020 to attract participants.

b. Please describe all additional actions the Company has taken in 2021 to attract participants.

c. Through the first quarter of 2021, or as of the latest date that information is available, please state the number of participants that have enrolled in the new Business HVAC program.

RESPONSE:

a. Gulf Business Customer Advisors have shared the new Business HVAC program with their business contacts for consideration in their future projects. Gulf created web pages outlining the Business HVAC program and each of the new measures included. The Company also included Brochures, Primers, and Technical Briefs on our web pages to provide details about the different technologies in the Business HVAC program. Business projects take considerable time to develop and be completed. The Business HVAC programs are new and gaining interest.

b. As Customer Advisors reach out to their business contacts and they submit projects or request more information, the advisors make presentations and educate them on the benefits of the program.

c. We have compared 17 projects to the Program Standards and six participants have qualified to participate in the new Business HVAC program.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20210002-EG EXHIBIT: 38
PARTY: Staff Exhibit 38
DESCRIPTION: TECO's Response to Staff's First Interrogatories Nos. 1-20 Bates Nos. 00087-00107

38

TECO's Response to Staff's First Interrogatories Nos. 1–20

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE: 1
FILED: JULY 12, 2021

Please refer to Schedule CT-2, Exhibit MRR-1, Page 3 of 4, of TECO's May 3, 2021, filing in Docket No. 20210002-EG to answer the following questions.

1. For the Residential Walk-Through Energy Audit program, please explain the variance of ($141,139) in Payroll & Benefits for the period January 2020 - December 2020 period. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. Tampa Electric believes the variance of ($141,139) in Payroll & Benefits for January 2020 – December 2020 period for the Residential Walk-Through Energy Audit program is solely attributable to the COVID-19 pandemic. The following three drivers drove this variance:

In 2020, there was one Residential Energy Audit Analyst and one back-office support vacancies that resulted in lower charges to payroll and benefits. Due to COVID-19 and suspending field activities from March through December of 2020, the vacancies were not filled during that time.

In addition, due to suspending field activities, there were five Residential Energy Audit Analysts assigned to periodically support a solar project and solar administrative duties from April through December which resulted in payroll being charged to that non-conservation program.

Lastly, due to suspending field activities, there were four Residential Energy Audit Analysts assigned to assist in the Preference Management project and testing efforts for several weeks which resulted in payroll being charged to that non-conservation project.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE: 2
FILED: JULY 12, 2021

2. For the Residential Walk-Through Energy Audit program, please explain the principle drivers for the variance of $47,200 in Outside Services for the period January 2020 - December 2020.

A. The variance of $47,200 in Outside Services for the Residential Walk-Through Energy Audit program are due to the following:

- Purchase of marketing material supporting the Residential Walk-Through Energy Audit that would be used at the events leading to the Superbowl and during 2021.

- Purchase and installation costs of vehicle wraps installed on the new Ford Escape Hybrid replacement vehicles for the Residential Energy Audit Analysts promoting the Energy Audit and the website for other conservation programs.

- Due to the COVID-19 pandemic, Tampa Electric stopped advertising Energy Planner and shifted the emphasis of advertising to energy audits during this time due to the number of customers that were working from home. When a customer would call in, the company would offer a phone energy audit, virtual energy audit, or advise the customer that they could also utilize the online energy audit platform the company has.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE: 3
FILED: JULY 12, 2021

3. For the Residential Walk-Through Energy Audit program, please address the following:

a. Please explain the principle drivers for the variance of $414,518 in Advertising for the period January 2020 - December 2020.

b. Please explain the drop in participation (compared to 2019) despite higher expenditures in 2020 for Advertising.

A. a. Due to the COVID-19 pandemic and the suspension of field activities, Tampa Electric stopped advertising Energy Planner and shifted those advertising fund to promote the Energy Audit programs (Phone, Customer Assisted Energy Audits (Online)) via multiple channels, including television, radio and digital to assist customers more while working from home and social distancing.

b. The drop in participation of the Residential Walk-Through Energy Audit is solely due to the COVID-19 pandemic. Tampa Electric suspended all field activity for the Residential Walk-Through Energy Audit program starting on March 16, 2020 which continued through the end of the year. Tampa Electric shifted the emphasis of advertising to energy audits during this time due to the number of customers that were working from home which increased the expenditures while seeing a drop in participation. When a customer would call in, the company would offer a phone energy audit, virtual energy audit, or advise the customer that they could also utilize the online energy audit platform the company has.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 4
BATES PAGE: 4
FILED: JULY 12, 2021

4. For the Residential Walk-Through Energy Audit program, please explain the variance of ($34,340) in Vehicles for the period January 2020 - December 2020 period. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($34,340) in vehicles in the Residential Walk-Through Energy Audit program was solely attributable to the COVID-19 pandemic due to the suspension of field activities with this program and the temporary reassignment of team members to non-conservation activities as explained in Response No. 1 above.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE: 5
FILED: JULY 12, 2021

5. For the Residential Ceiling Insulation program, please explain the variance of ($36,967) in Incentives for the period January 2020 -December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($36,967) in Incentives for the period January 2020 - December 2020 in the Residential Ceiling Insulation program was attributable to the COVID-19 pandemic. Tampa Electric Energy Analysts were prohibited to enter customer homes as were Participating Ceiling Insulation contractors starting on March 16, 2020 which continued through the endo of the year. Modifications were made to program procedures for contractors on September 17, 2020 which allowed contractors to only enter attics via the garage with no customer interface.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 6
BATES PAGE: 6
FILED: JULY 12, 2021

6. For the Energy Education, Awareness and Agency Outreach program, please explain the principle drivers for the variance of $10,773 in Vehicles for the period January 2020 -December 2020.

A. The variance of $10,773 in Vehicles for the period January 2020 - December 2020 in the Energy Education, Awareness and Agency Outreach program was due to installing the Electric Vehicle ("EV") charging station to support the programs EV's driver's education.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 7
BATES PAGE: 7
FILED: JULY 12, 2021

7. For the Energy Star for New Homes program, please explain the variance of ($103,950) in Incentives for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($103,950) in Incentives for the period January 2020 - December 2020 in the Energy Star for New Homes program was attributed to the COVID-19 pandemic. The temporary construction halt and subsequent delays in home completions resulted in fewer builder rebate applications in 2020.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 8
BATES PAGE: 8
FILED: JULY 12, 2021

8. Please explain why nearly all of the Company's Advertising expenses that were recorded in the period January 2020 - December 2020 were assigned to a small number of programs. As part of your response, please address how the Company educates its customers and/or promotes all of the other residential and commercial /industrial rebate programs.

A. Tampa Electric has been promoting DSM programs and educating customers about the energy efficiency and demand savings benefits associated with its DSM programs for 40 years. Currently, Tampa Electric offers 36 programs to the company's residential and commercial/industrial customers. Tampa Electric uses an advertising approach that is conservative, effective and can be adjusted during the year. The frequency and volume of advertising is planned to provide enough participation to ensure that Tampa Electric's DSM portfolio, taken as a whole, successfully meets, or as experienced in 2020 tries to achieve, the annual energy and demand goals approved by the Commission. Tampa Electric's DSM advertising is focused heavily on promoting the Energy Audit and Energy Planner programs, and at the same time by promoting these two programs, it creates awareness of the company's other residential and commercial/industrial energy-saving programs. There are three main reasons why the company believes that advertising should not be allocated to all programs. The first reason is that, from 1979 through 2020, Tampa Electric has assisted more than 619,000 residential and commercial/industrial customers with energy audits and has provided more than 746,000 rebates to those customers who have participated in Tampa Electric's energy-efficiency programs. While Tampa Electric continues to have excellent participation in its programs overall, many DSM programs have outstanding participation while some DSM programs have less than projected participation. The company believes that allocating advertising costs to all programs should not be done since the advertising amount or percentage is not necessarily in direct correlation to each one of the company's Commission approved DSM programs participation nor is it in the same reporting year. The second reason is that the company is being consistent and transparent in its methodical approach to handling conservation costs that benefit many programs. Similar to advertising costs that benefit all programs, the company treats "Common" costs using the same methodology. These charges are tracked and communicated as separate items which provides for the immediate recognition of deviations or question for prudency during the company's monthly expense review. The third is that the company's treatment is consistent with the way Tampa Electric takes into consideration advertising costs in conjunction with program cost effectiveness during the development of the portfolio of programs.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 9
BATES PAGE: 9
FILED: JULY 12, 2021

9. For the Neighborhood Weatherization program, please explain the principle drivers for the variance of $110,773 in Materials & Supplies for the period January 2020 - December 2020.

A. The variance of $110,773 in Materials and Supplies for the period January 2020 - December 2020 in the Neighborhood Weatherization program was attributed to the COVID-19 pandemic.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 10
BATES PAGE: 10
FILED: JULY 12, 2021

10. For the Neighborhood Weatherization program, please explain the variance of ($510,843) in Incentives for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($510,843) in Incentives for the period January 2020 - December 2020 in the Neighborhood Weatherization program was attributed to the COVID-19 pandemic.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 11
BATES PAGE: 11
FILED: JULY 12, 2021

11. For the Energy Planner program, please explain the variance of ($182,146) in Advertising for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($182,146) in Advertising for the period January 2020 - December 2020 in the Energy Planner program was due to shifting those advertising funds to energy audits. This variance was a direct result of the COVID-19 pandemic.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 12
BATES PAGE: 12
FILED: JULY 12, 2021

12. For the Industrial Load Management (GSLM 2&3) program, please explain the variance of ($151,798) in Incentives for period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. Tampa Electric believes the variance in incentives of ($151,798) for the General Service Load Management 2 & 3 program in 2020 is mainly attributable to the COVID-19 pandemic. In addition, the company saw a slight reduction in load as businesses scaled back operations during the COVID-19 which probably also contributed to this variance due to the social distancing requirements that were mandated. Other factors that might have influenced this variance is other economic factors or conditions, or weather that may have affected any of the program participant's load.

TAMPA ELECTRIC COMPANY
DOCKET NO. 20200002-EG
STAFF'S FIRST SET OF INTERROGATORIES
INTERROGATORY NO. 13
BATES PAGE: 13
FILED: JULY 12, 2021

13. For the LED Street and Outdoor Conversion program, please explain the variance of ($1,337,857) in the "Other" expense category for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. Tampa Electric believes the variance in the "Other" expense category of ($1,337,857) for the LED Street and Outdoor Conversion program in 2020 is mainly attributable to the COVID-19 pandemic. The company is not aware of any other drivers that contributed to this variance.

TAMPA ELECTRIC COMPANY
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14. For the Thermal Energy Storage program, please explain the variance of ($158,292) in Outside Services for the period January 2020 - December 2020 period. As part of your response, please if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($157,700) in Outside Services was due to a customer payment that was allocated in error to outside services in December 2019. The correction for this error occurred in January 2020, where the charge was reclassified correctly and allocated to Incentives. This variance was not related to the COVID-19 pandemic.

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15. For the Thermal Energy Storage program, please explain the principle drivers for the variance of $157,700 in Incentives for the period January 2020 - December 2020.

A. The variance of $157,700 was the result of the correction that occurred to correct the allocation error that occurred in December 2019. The first payment (50 percent of the qualifying incentive) was made in December of 2019, but reallocated to Incentives in January of 2020 as explained in Response No. 14 above. In August 2020, the system had achieved a year of satisfactory operation in which the remaining 50 percent of the qualifying incentive ($157,700) was paid. This variance was not related to the COVID-19 pandemic.

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16. For the Conservation Research and Development program, please explain the principle drivers for the variance of $50,711 in Outside Services for the period January 2020 -December 2020.

A. The variance of $50,711 in Outside Services for the period January 2020 - December 2020 in the Conservation Research and Development Program was due to two activities. The first activity was the Home Energy Management Pilot which had contractor fees for the installation of the equipment and inspection fees from the municipalities and counties the participants reside in. The second activity was the completion of the Benefits of Electric Vehicles report that was finalized by the University of South Florida's Center for Urban Transportation Research which was included as an appendix in the company's annual 2020 Demand Side Management report that was filed with the Commission on March 1, 2021.

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17. For the Renewable Energy program, please explain the variance of ($84,963) in Materials & Supplies for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($84,963) in Materials & Supplies for the period January 2020 - December 2020 in the Renewable Energy program was due to not replacing a failed solar photovoltaic ("PV") array at a local school. The original PV array was installed in 2004 and the school currently has no support for its renewable energy program. This variance was not related to the COVID pandemic.

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18. For the Renewable Energy program, please explain the variance of ($145,894) in Outside Services for the period January 2020 - December 2020. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($145,894) in Outside Services for the period January 2020 - December 2020 in the Renewable Energy program was due to the installation of an educational solar PV array at the Museum of Science and Industry and annual maintenance to all of the program's solar installations. This variance was not related to the COVID pandemic.

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19. For the Common Expenses expense category, please explain the principle drivers for the variance of $100,000 in Advertising for the period January 2020 - December 2020.

A. The principal driver for the variance in advertising for the period January 2020-Decmber 2020 in the Common Expenses category is that the $100,000 that was the final contribution to the Superbowl hosting committee for Tampa Electric's conservation ability to participate at the public hosting events throughout Tampa on the weeks leading to the actual event. As reported, $200,000 was reserved for participation in these high traffic events to promote conservation activities and energy and renewable education with the first payment of $100,000 being made in late 2019.

The decision to have conservation participate in these events was made in early 2019, due to these public hosting events coinciding very closely to the company's transition to the new DSM programs that would make up the company's 2020-2029 DSM Plan and the number of customers that would attend these events leading to the Superbowl. As planned, Tampa Electric transitioned to the new DSM Plan on the first Monday of November 2020 (November 2, 2020). The company initiated the seven new Commission approved DSM programs and discontinued nine existing DSM programs. With the changes proposed, these events leading up to the Superbowl served as a great platform to educate the community on the new portfolio of DSM programs. In addition, the company's renewable block program participated with several moveable solar trees available for these events to further educate customers on the benefits of using solar energy.

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20. For the Integrated Renewable Energy System (Pilot) program, please explain the variance of ($121,916) in the Capital Investment expense category for the period January 2020 - December 2020 period. As part of your response, please address if the Company believes this variance is primarily attributable to the COVID-19 pandemic, or, as applicable, identify any other drivers of the variance that are unrelated to the COVID pandemic.

A. The variance of ($121,916) in the Capital Investment expense category for the period January 2020 - December 2020 period for the Integrated Renewable Energy System (Pilot) program was due to timing of the actual installation as compared to when it was originally scheduled. This variance was not related to the COVID pandemic.