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January 17, 1995

HAND DELIVERED

IN REPLY REFER TO:

Tallahassee

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

Re: Conservation Cost Recovery Clause
FPSC Docket No. 950002-EG

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are fifteen (15) copies of each of the following:

1. Petition of Tampa Electric Company. 0569-95

2. Prepared Direct Testimony of Howard T. Bryant and Exhibit (HTB-2) entitled Schedules Supporting Conservation Costs, Projected, April 1, 1995 - March 31, 1996. 0570-95

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp
Enclosures
cc: All Parties of Record (w/encls.)

ACK ✓
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FPSC-BUREAU OF RECORDS

DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
SUBMITTED FOR FILING 1/17/95
(PROJECTION)

ORIGINAL
FILE COPY

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

Q. Please state your name and address.

A. My name is Howard Bryant. My business address is 702 North Franklin Street in Tampa, Florida 33602.

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

A. The purpose of my testimony is to support the Company's actual conservation costs incurred during the period October 1, 1993 through and including September 30, 1994, the actual and projected period of October 1, 1994 to March 31, 1995, and the twelve month projected period of April 1, 1995 through March 31, 1996. Also, I will support the level of charges (benefits) for the interruptible Customers allocated to the period April 1, 1995 through March 31, 1996. The balance of costs will be charged to the firm Customers on a per kilowatt-hour basis in accordance with Docket No. 930759-EG, Order No. PSC-93-1845-FOF-EG dated December 29, 1993. Additionally, I will address the gross receipts tax refund and method of disbursement.

Q. What is the basis of this request for expenses to be based on different charges for interruptible and firm Customers?

A. Tampa Electric Company believes that our conservation and load management programs do not accrue capacity benefits to interruptible Customers. This position has been supported by this Commission in Dockets 900002-EG, 910002-EG, 920002-EG, 930002-EG and 940002-EG. The Company estimates the cumulative effects of its conservation and load management programs will allow the interruptible Customers to have lower fuel costs ($0.07/MWH) due to the reductions in marginal fuel costs.

Q. How were those benefits calculated?

A. To determine fuel savings effects, we have calculated a "what if there had been no conservation programs." The results indicate that the avoided gigawatt-hours have actually reduced average fuel costs due to the fact that higher priced marginal fuels would be burned if the gigawatt-hours had not been saved.

The attached analysis, Exhibit No. (HTB-2), Conservation Costs Projected, portrays costs and benefits.

Q. Doesn't charging different amounts for firm and interruptible Customers conflict with the Florida Energy Efficiency and Conservation Act?

A. No. The act requires the utilities, through the guidance of the Florida Public Service Commission, to cost effectively reduce peak demand, energy consumption and the use of scarce resources, particularly petroleum fuels. It does not require all Customers to pay the utilities' conservation costs no matter if they receive the same level of benefits or not. The relationships between costs and benefits received are specifically the determination of the Commission.

Q. Please address the gross receipts tax refund.

A. Through a series of workshops and discussions beginning in early 1993 between the Florida Public Service Commission Staff and Tampa Electric Company, it was determined that different methods were being used to calculate the Florida Gross Receipts Tax by the Florida investor owned electric utilities. The difference resulted from determining whether to calculate the tax base before a reduction for load management credits or after, and upon recognizing the inconsistency, it was agreed to request a ruling from the

Florida Department of Revenue (DOR) asking for the proper treatment of the credits in the tax computation. The company had been calculating the tax base without a reduction for the credits in its payments to DOR and was billing its customers using the same methodology.

Linda Lettera, General Counsel at DOR, sent a letter to Robert Elias, Staff Counsel, on August 4, 1993 indicating that load management credits should not be included in the tax base. Pursuant to that determination, Tampa Electric Company filed a claim for refund of gross receipts tax with the DOR that had been previously paid on the load management credits. Additionally, the company modified its billing system effective April 1, 1994 to deduct the load management credit before the gross receipts tax calculation was made.

As a result of the claim for refund and an audit up through the billing change date covering the period of January 1989 through March 1994, the DOR refunded credits of $880,208 during 1994.

To accomplish the refund, Tampa Electric Company has reduced projected load management expenses for April 1995 by the $880,208 amount plus accrued interest through March

1995. This method was selected for the following reasons:

a. The estimated cost for programming, testing and implementing a billing system change to facilitate a one time bill credit was over $81,000;

b. The estimated cost to produce a refund check to all load management customers of record on a specific date was over $400,000 and;

c. The administrative costs to identify a recipient for a one time refund and/or any reconciliation of amounts in error or lost checks was undeterminable yet real.

Q. Please describe the conservation program costs projected by Tampa Electric Company during the period October 1, 1993 through September 30, 1994.

A. For the period October 1, 1993 through September 30, 1994 Tampa Electric Company projected conservation program costs to be $17,784,314. The Commission authorized collections to recover these expenses in Docket No. 930002-EG, Order No. PSC-93-1333-FOF-EG, issued September 13, 1993 and Docket No. 940002-EG, Order No. PSC-94-0389-FOF-EG, issued April 4, 1994.

Q. Mr. Bryant, for the period October 1, 1993 through September 30, 1994, what were Tampa Electric's conservation costs and what was recovered through the Conservation Cost Recovery Clause?

A. For the period October 1, 1993 through September 30, 1994 Tampa Electric Company incurred actual net conservation costs of $17,968,490, plus a beginning true-up under recovery of $442,612 for a total of $18,411,102. The amount collected in the Conservation Cost Recovery Clause was $18,891,580.

Q. What was the adjusted net true-up?

A. The adjusted net true-up for the period October 1, 1993 through September 30, 1994 was an over recovery of $182,603. These calculations are detailed in Exhibit No. (HTB-1), Conservation Cost Recovery True Up, Pages 1 through 10.

Q. Please describe the conservation program costs incurred and projected to be incurred by Tampa Electric Company during the period October 1, 1994 through March 31, 1995.

A. The actual costs incurred by Tampa Electric Company through

November 30, 1994 and estimated for December 1, 1994 through March 31, 1995 are $9,422,075.

For the period, Tampa Electric anticipates an over recovery in the conservation cost recovery of $209,238 which includes the previous period true-up and interest. A summary of these costs and estimates are fully detailed in Exhibit No. (HTB-2), Conservation Costs Projected, Pages 1 through 28.

Q. Mr. Bryant, for the period April 1, 1995 through and including March 31, 1996, what are Tampa Electric's estimates of its conservation costs and cost recovery factor?

A. The company has estimated that the total conservation costs (less program revenues) during that period will be $17,469,571 plus true-up. Including true-up estimates and the interruptible sales contribution at 0.007 cents/KWH, the cost recovery factors for firm retail rate classes will be 0.154 cents/KWH for Residential, 0.146 cents/KWH for General Service Non-Demand, 0.119 cents/KWH for General Service Demand-Secondary, 0.118 cents/KWH for General Service Demand-Primary, 0.112 cents/KWH for General Service Large Demand-Secondary, 0.111 cents/KWH for General Service

Large Demand-Primary, and 0.058 cents/KWH for Lighting. Exhibit No. (HTB-2), Conservation Costs Projected, pages 3 through 8 contain the Commission prescribed forms which detail these estimates.

Q. Mr. Bryant, has Tampa Electric Company compiled with the ECCR cost allocation methodology stated in Docket No. 930759-EG, Order No. PSC-93-1845-EG?

A. Yes, it has.

Q. Does this conclude your testimony?

A. Yes it does.

EXHIBIT NO._____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SUBMITTED FOR FILING 1/17/95

# TAMPA ELECTRIC COMPANY

# SCHEDULES SUPPORTING

# CONSERVATION COSTS

# PROJECTED

# APRIL 1, 1995 - MARCH 31, 1996

EXHIBIT NO._____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SUBMITTED FOR FILING 1/17/95

# CONSERVATION COSTS
# PROJECTED

## INDEX

FUEL COST IMPACT OF CONSERVATION AND LOAD MANAGEMENT PROGRAMS
ON INTERRUPTIBLE CUSTOMERS
APRIL 1, 1995 THROUGH MARCH 31, 1996

| | FUEL COSTS W/ CONSER & LD MGT | | | FUEL COSTS W/O CONSER & LD MGT | | | FUEL BENEFITS | | |
|---|---|---|---|---|---|---|---|---|---|
| MONTH | (1) ($ 000) | (2) (GWH) | (3) ($/MWH) | (4) ($ 000) | (5) (GWH) | (6) ($/MWH) | (4)-(1 ($ 000) | (5)-(2) (GWH) | (6)-(3) ($/MWH) |
| APR | 16,326 | 1,117 | 14.62 | 16,507 | 1,126 | 14.66 | 181 | 9 | 0.04 |
| MAY | 18,815 | 1,284 | 14.65 | 19,056 | 1,295 | 14.72 | 241 | 11 | 0.07 |
| JUN | 20,989 | 1,431 | 14.67 | 21,271 | 1,444 | 14.73 | 282 | 13 | 0.06 |
| JUL | 22,249 | 1,483 | 15.00 | 22,573 | 1,497 | 15.08 | 324 | 14 | 0.08 |
| AUG | 23,653 | 1,524 | 15.52 | 24,046 | 1,539 | 15.62 | 393 | 15 | 0.10 |
| SEP | 21,435 | 1,424 | 15.05 | 21,760 | 1,437 | 15.14 | 325 | 13 | 0.09 |
| OCT | 17,767 | 1,256 | 14.15 | 17,958 | 1,265 | 14.20 | 191 | 9 | 0.05 |
| NOV | 15,209 | 1,105 | 13.76 | 15,451 | 1,118 | 13.82 | 242 | 13 | 0.06 |
| DEC | 15,718 | 1,173 | 13.40 | 16,041 | 1,193 | 13.45 | 323 | 20 | 0.05 |
| JAN | 16,149 | 1,197 | 13.49 | 16,588 | 1,223 | 13.56 | 439 | 26 | 0.07 |
| FEB | 15,026 | 1,089 | 13.80 | 15,446 | 1,112 | 13.89 | 420 | 23 | 0.09 |
| MAR | 15,987 | 1,156 | 13.83 | 16,234 | 1,170 | 13.88 | 247 | 14 | 0.05 |
| PERIOD | 219,323 | 15,239 | 14.39 | 222,931 | 15,419 | 14.46 | 3,608 | 180 | 0.07 |

EXHIBIT NO. ____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
APRIL 1995 THROUGH MARCH 1996

| | (1) AVG 12CP Load Factor at Meter (%) | (2) Projected Sales at Meter (kWh) | (3) Projected AVG 12 CP at Meter (kW) | (4) Demand Loss Expansion Factor | (5) Energy Loss Expansion Factor | (6) Projected Sales at Generation (kWh) | (7) Projected AVG 12 CP at Generation (kW) | (8) Percentage of Sales at Generation (%) | (9) Percentage of Demand at Generation (%) | (10) 12 CP & 1/13 Allocation Factor (%) |
|---|---|---|---|---|---|---|---|---|---|---|
| RS | 52.72% | 6,176,052 | 1,337 | 1.06399 | 1.05908 | 6,540,933 | 1,423 | 49.22% | 58.54% | 57.82% |
| GS,TS | 57.29% | 854,793 | 171 | 1.06358 | 1.05908 | 905,294 | 182 | 6.81% | 7.46% | 7.43% |
| GSD | 77.53% | 3,700,112 | 545 | 1.06277 | 1.05811 | 3,915,126 | 579 | 29.46% | 23.83% | 24.26% |
| GSLD,SBF | 84.42% | 1,722,078 | 232 | 1.05020 | 1.04529 | 1,800,071 | 244 | 13.54% | 10.02% | 10.29% |
| SL/OL | 508.70% | 121,355 | 3 | 1.04000 | 1.05908 | 128,525 | 3 | 0.97% | 0.13% | 0.20% |
| TOTAL | | 12,574,390 | 2,288 | | | 13,289,948 | 2,430 | 100.00% | 100.00% | 100.00% |

(1) AVG 12 CP load factor based on actual 1993 calendar data.
(2) Projected kwh sales for the period April 1995 through March 1996.
(3) Calculated: C=( (2) / (8760 x Col (1)), 8760 hours = hours in twelve months.
(4) Based on 1991 demand losses.
(5) Based on 1991 energy losses.
(6) Col (2) x Col (5).
(7) Col (3) x Col (4).
(8) Col (6) / total for Col (6).
(9) Col(7) / total for Col(7).
(10) Col (8) x 1/13 + Col (9) x 12/13



EXHIBIT NO. _____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months April 1995 through March 1996

| | | |
|---|---|---|
| 1. | Total Incremental Cost (C-2, Page 1, Line 15) | 17,469,571 |
| 2. | Demand Related Incremental Costs | 12,556,550 |
| 3. | Energy Related Incremental Costs | 4,913,021 |
| 4. | Interruptible Sales (@$0.07 per MWH) | (125,398) |
| 5. | Net Energy Related Incremental Costs (Line 3 - Line 4) | 4,787,623 |

RETAIL BY RATE CLASS

| | | Residential | General Svc. Non - Demand | General Svc. Demand | General Svc. Lg Demand | Lighting | Total |
|---|---|---|---|---|---|---|---|
| 6. | Demand Allocation Percentage | 57.82% | 7.43% | 24.26% | 10.29% | 0.20% | 100.00% |
| 7. | Demand Related Incremental Costs (Total cost prorated based on demand allocation % above) | 7,260,197 | 932,952 | 3,046,219 | 1,292,069 | 25,113 | 12,556,550 |
| 8. | Demand Portion of Period End True Up (O)/U Recovery Shown on Schedule C-3, Pg 5, Line 11 (Allocation of D & E is based on the forecast period cost.) | (86,957) | (11,174) | (36,485) | (15,475) | (301) | (150,392) |
| 9. | Total Demand Related Incremental Costs | 7,173,240 | 921,778 | 3,009,734 | 1,276,594 | 24,812 | 12,406,158 |
| 10. | Net Energy Related Incremental Costs | 2,356,468 | 326,037 | 1,410,434 | 648,244 | 46,440 | 4,787,623 |
| 11. | Energy Portion of Period End True Up (O)/U Recovery Shown on Scedule C-3, Pg 5, Line 11 (Allocation of D & E is based on the forecast period cost.) | (28,964) | (4,007) | (17,336) | (7,968) | (571) | (58,846) |
| 12. | Total Net Energy Related Incremental Costs | 2,327,504 | 322,030 | 1,393,098 | 640,276 | 45,869 | 4,728,777 |
| 13. | Total Incremental Costs (Line 7 + 10) | 9,616,665 | 1,258,989 | 4,456,653 | 1,940,313 | 71,553 | 17,344,173 |
| 14. | Total True Up (Over)/Under Recovery (Line 8 + 11) (Schedule C-3, Pg 5, Line 11) (Allocation of D & E is based on the forecast period cost.) | (115,921) | (15,181) | (53,821) | (23,443) | (872) | (209,238) |
| 15. | Total (Line 13 + 14) | 9,500,744 | 1,243,808 | 4,402,832 | 1,916,870 | 70,681 | 17,134,935 |
| 16. | Firm Retail MWH Sales | 6,176,052 | 854,793 | 3,700,112 | 1,722,078 | 121,355 | 12,574,390 |
| 17. | Cost per KWH - Demand (Line 9/Line 16) | 0.1162 | 0.1078 | * | * | 0.0205 | |
| 18. | Cost per KWH - Energy (Line 12/Line 16) | 0.0377 | 0.0377 | * | * | 0.0378 | |
| 19. | Cost per KWH - Demand & Energy (Line 17 + Line 18) | 0.15384 | 0.14551 | * | * | 0.05825 | |
| 20. | Revenue Tax Expansion Factor | 1.00083 | 1.00083 | * | * | 1.00083 | |
| 21. | Adjustment Factor Adjusted for Taxes | 0.1540 | 0.1456 | * | * | 0.0583 | |
| 22. | Conservation Adjustment Factor (cents/KWH) - Secondary<br>- Primary<br>(ROUNDED TO NEAREST .001 PER KWH) | 0.154 | 0.146 | 0.119<br>0.118 | 0.112<br>0.111 | 0.058 | |

* See attached Schedule C-1, page 2 of 2

EXHIBIT NO. _____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-1
PAGE 1 of 2

Calculation of ECCR Factors for Customers Served at Levels Other than Secondary Distribution

| | General Svc Demand | General Svc Lg Demand |
|---|---|---|
| Line 15 Total (Projected Costs & T/U) (Schedule C-1, pg 1, Line 15) | | |
| --Secondary | 4,272,029 | 1,231,229 |
| -- Primary | 130,803 | 685,641 |
| -- Total | 4,402,832 | 1,916,870 |
| Total Firm MWH Sales (Schedule C-1, pg 1, Line 16) | | |
| -Secondary | 3,589,109 | 1,102,130 |
| -- Primary | 111,003 | 619,948 |
| -- Total | 3,700,112 | 1,722,078 |
| Cost per KWH -- Demand & Energy | | |
| -Secondary | 0.11903 | 0.11171 |
| -- Primary | 0.11784 | 0.11060 |
| Revenue Tax Expansion Factor | 1.00083 | 1.00083 |
| Adjustment Factor Adjusted for Taxes | | |
| -Secondary | 0.11913 | 0.11181 |
| -- Primary | 0.11793 | 0.11069 |
| Conservation Adjustment Factor (cents/KWH) | | |
| -Secondary | 0.119 | 0.112 |
| -- Primary | 0.118 | 0.111 |

Note: Customers in the General Service Demand and General Service Non-Demand rate classes are only served at Primary and Secondary distribution levels.

The calculation for IS (interruptible) classes did not change the factor from the original ($0.07 per MWH).

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months April 1995 through March 1996

ESTIMATED

| Program Name | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Heating and Cooling (E) | | 337,977 | 299,627 | 372,727 | 352,727 | 285,223 | 240,477 | 240,477 | 197,977 | 197,977 | 177,477 | 166,477 | 187,877 | 3,057,020 |
| 2. Prime Time (D) | (1) | 60,937 | 967,893 | 982,264 | 1,008,962 | 994,397 | 998,579 | 997,644 | 1,165,187 | 1,176,479 | 1,263,053 | 1,215,019 | 1,186,891 | 12,017,305 |
| 3. Energy Audits (E) | | 80,180 | 89,091 | 72,539 | 73,639 | 72,739 | 74,946 | 72,739 | 72,739 | 73,665 | 73,453 | 81,906 | 73,444 | 911,080 |
| 4. Cogeneration (E) | | 28,610 | 28,715 | 28,610 | 28,715 | 28,715 | 28,610 | 28,715 | 28,610 | 28,718 | 28,715 | 28,401 | 28,715 | 343,849 |
| 5. Ceiling Insulation (E) | | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 9,815 | 10,515 | 118,480 |
| 6. C & I Load Mngt (D) | (2) | 255 | 9,513 | 9,674 | 9,837 | 9,998 | 10,160 | 10,321 | 6,384 | 6,453 | 6,182 | 6,226 | 6,272 | 91,275 |
| 7. Commercial Lighting (E) | | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 7,637 | 91,644 |
| 8. Standby Generator (D) | | 20,887 | 20,787 | 20,787 | 20,887 | 20,787 | 20,887 | 20,787 | 20,787 | 20,904 | 20,787 | 20,887 | 20,787 | 249,961 |
| 9. Conservation Value (E) | | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 5,133 | 6,596 |
| 10. Duct Repair (E) | | 15,412 | 15,647 | 15,412 | 15,647 | 15,412 | 15,647 | 15,412 | 15,412 | 15,637 | 15,647 | 15,412 | 15,647 | 186,344 |
| 11. DSM Research (D&E) (30% D, 30% E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. Common Expenses (D&E) (30% D, 30% E) | | 32,508 | 32,506 | 35,476 | 32,506 | 32,506 | 32,506 | 32,506 | 35,475 | 32,506 | 32,508 | 32,508 | 32,506 | 396,017 |
| 13. Total | | 594,351 | 1,481,364 | 1,555,074 | 1,560,505 | 1,477,362 | 1,439,397 | 1,436,186 | 1,560,156 | 1,569,924 | 1,635,407 | 1,584,421 | 1,575,424 | 17,469,571 |
| 14. Less: Included in Base Rates | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. Recoverable Conav. Expenses | | 594,351 | 1,481,364 | 1,555,074 | 1,560,505 | 1,477,362 | 1,439,397 | 1,436,186 | 1,560,156 | 1,569,924 | 1,635,407 | 1,584,421 | 1,575,424 | 17,469,571 |

(1) April 1995 expenses include a gross receipts tax refund adjustment of ($871,406) plus ($31,288) for interest.
(2) April 1995 expenses include a gross receipts tax refund adjustment of ($8,802) plus ($316) for interest.

Summary of Demand & Energy

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Energy | 496,018 | 466,918 | 524,611 | 504,566 | 435,927 | 393,518 | 391,181 | 350,060 | 349,835 | 329,131 | 326,035 | 345,221 | 4,913,021 |
| Demand | 98,333 | 1,014,446 | 1,030,463 | 1,055,939 | 1,041,435 | 1,045,879 | 1,045,005 | 1,210,096 | 1,220,089 | 1,306,276 | 1,258,386 | 1,230,203 | 12,556,550 |
| Total Recoverable Conav. Expenses | 594,351 | 1,481,364 | 1,555,074 | 1,560,505 | 1,477,362 | 1,439,397 | 1,436,186 | 1,560,156 | 1,569,924 | 1,635,407 | 1,584,421 | 1,575,424 | 17,469,571 |

EXHIBIT NO. _____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 1 of 4

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months April 1995 through March 1996

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Heating and Cooling (E) | 0 | 246,756 | 1,246 | 12,000 | 425,050 | 2,346,000 | 21,768 | 4,200 | 0 | 3,057,020 |
| 2. Prime Time (D) (1) | 1,433,656 | 1,045,523 | 155,972 | 372,000 | 70,294 | 9,763,898 | 58,597 | (882,635) | 0 | 12,017,305 |
| 3. Energy Audits (E) | 0 | 751,384 | 6,200 | 2,490 | 45,790 | 0 | 104,676 | 540 | 0 | 911,080 |
| 4. Cogeneration (E) | 0 | 331,561 | 0 | 3,000 | 0 | 0 | 9,288 | 0 | 0 | 343,849 |
| 5. Ceiling Insulation (E) | 0 | 23,904 | 700 | 720 | 0 | 90,000 | 3,156 | 0 | 0 | 118,480 |
| 6. C & I Load Mngt (D) (2) | 8,492 | 43,535 | 0 | 600 | 0 | 40,998 | 4,968 | (7,318) | 0 | 91,275 |
| 7. Commerical Lighting (E) | 0 | 1,644 | 0 | 0 | 0 | 90,000 | 0 | 0 | 0 | 91,644 |
| 8. Standby Generator (D) | 0 | 36,465 | 6,940 | 14,400 | 0 | 189,552 | 2,604 | 0 | 0 | 249,961 |
| 9. Conservation Value (E) | 0 | 1,596 | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 | 6,596 |
| 10. Duct Repair (E) | 0 | 31,860 | 1,400 | 720 | 0 | 148,800 | 3,564 | 0 | 0 | 186,344 |
| 11. DSM Research (D&E) (50% D, 50% E) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. Common Expenses (D&E) (50% D, 50% E) | 0 | 395,825 | 0 | 0 | 0 | 0 | 0 | 192 | 0 | 396,017 |
| 13. Total All Programs | 1,442,148 | 2,910,053 | 172,458 | 405,930 | 541,134 | 12,674,248 | 208,621 | (885,021) | 0 | 17,469,571 |

(1) April 1995 expenses include a gross receipts tax refund adjustment of ($871,406) plus ($31,288) for interest.
(2) April 1995 expenses include a gross receipts tax refund adjustment of ($8,802) plus ($316) for interest.

Summary of Demand & Energy

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Energy | 0 | 1,586,617 | 9,546 | 18,930 | 470,840 | 2,679,800 | 142,452 | 4,836 | 0 | 4,913,021 |
| Demand | 1,442,148 | 1,323,436 | 162,912 | 387,000 | 70,294 | 9,994,448 | 66,169 | (889,857) | 0 | 12,556,550 |
| Total All Programs | 1,442,148 | 2,910,053 | 172,458 | 405,930 | 541,134 | 12,674,248 | 208,621 | (885,021) | 0 | 17,469,571 |

EXHIBIT NO. _____
DOCKET NO. 950002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 2 of 4

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated for Months April 1995 through March 1996

PRIME TIME

| | Beginning of Period | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Investment | | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 2,100,000 |
| 2. Retirements | | 39,305 | 66,953 | 71,573 | 40,472 | 84,491 | 63,351 | 114,567 | 149,525 | 181,102 | 88,761 | 93,409 | 102,770 | 1,096,279 |
| 3. Depreciation Base | | 5,215,945 | 5,323,992 | 5,427,419 | 5,561,947 | 5,652,456 | 5,764,105 | 5,824,538 | 5,850,013 | 5,843,911 | 5,930,150 | 6,011,741 | 6,083,971 | |
| 4. Depreciation Expense | | 85,802 | 87,833 | 89,595 | 91,578 | 93,453 | 95,138 | 96,572 | 97,288 | 97,449 | 98,117 | 99,516 | 100,798 | 1,133,139 |
| 5. Cumulative Investment | 5,080,250 | 5,215,945 | 5,323,992 | 5,427,419 | 5,561,947 | 5,652,456 | 5,764,105 | 5,824,538 | 5,850,013 | 5,843,911 | 5,930,150 | 6,011,741 | 6,083,971 | 6,083,971 |
| 6. Less: Accumulated Depreciation | 2,927,228 | 2,973,725 | 2,994,605 | 3,012,627 | 3,063,733 | 3,072,695 | 3,104,482 | 3,086,497 | 3,034,250 | 2,950,727 | 2,959,953 | 2,966,060 | 2,964,088 | 2,964,088 |
| 7. Net Investment | 2,153,022 | 2,242,220 | 2,329,387 | 2,414,792 | 2,498,214 | 2,579,761 | 2,659,623 | 2,738,051 | 2,815,763 | 2,893,314 | 2,970,197 | 3,045,681 | 3,119,883 | 3,119,883 |
| 8. Average Investment | | 2,197,621 | 2,285,804 | 2,372,090 | 2,456,503 | 2,538,988 | 2,619,692 | 2,698,837 | 2,776,907 | 2,854,539 | 2,931,756 | 3,007,939 | 3,082,782 | |
| 9. Return on Average Investment | | 12,747 | 13,259 | 13,759 | 14,249 | 14,727 | 15,196 | 15,655 | 16,107 | 16,558 | 17,006 | 17,448 | 17,882 | 184,593 |
| 10. Return Requirements | | 20,752 | 21,586 | 22,400 | 23,197 | 23,976 | 24,739 | 25,486 | 26,222 | 26,956 | 27,686 | 28,405 | 29,112 | 300,517 |
| 11. Total Depreciation and Return | | 106,554 | 109,419 | 111,995 | 114,775 | 117,429 | 119,877 | 122,058 | 123,510 | 124,405 | 125,803 | 127,921 | 129,910 | 1,433,656 |

Note: Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.58005%.
Return requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated for Months April 1995 through March 1996

C & I LOAD MANAGEMENT

| | Beginning of Period | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Investment | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 12,000 |
| 2. Retirements | | 2,451 | 0 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,543 |
| 3. Depreciation Base | | 23,559 | 24,559 | 25,467 | 26,467 | 27,467 | 28,467 | 29,467 | 30,467 | 31,467 | 32,467 | 33,467 | 34,467 | |
| 4. Depreciation Expense | | 405 | 401 | 417 | 433 | 449 | 466 | 483 | 499 | 516 | 533 | 549 | 566 | 5,717 |
| 5. Cumulative Investment | 25,010 | 23,559 | 24,559 | 25,467 | 26,467 | 27,467 | 28,467 | 29,467 | 30,467 | 31,467 | 32,467 | 33,467 | 34,467 | 34,467 |
| 6. Less: Accumulated Depreciation | 3,841 | 1,795 | 2,196 | 2,521 | 2,954 | 3,403 | 3,869 | 4,352 | 4,851 | 5,367 | 5,900 | 6,449 | 7,015 | 7,015 |
| 7. Net Investment | 21,169 | 21,764 | 22,363 | 22,946 | 23,513 | 24,064 | 24,598 | 25,115 | 25,616 | 26,100 | 26,567 | 27,018 | 27,452 | 27,452 |
| 8. Average Investment | | 21,467 | 22,064 | 22,655 | 23,230 | 23,789 | 24,331 | 24,857 | 25,366 | 25,858 | 26,334 | 26,793 | 27,235 | |
| 9. Return on Average Investment | | 125 | 128 | 131 | 135 | 138 | 141 | 144 | 147 | 150 | 153 | 155 | 158 | 1,705 |
| 10. Return Requirements | | 204 | 208 | 213 | 220 | 225 | 230 | 234 | 239 | 244 | 249 | 252 | 257 | 2,775 |
| Total Depreciation and Return | | 609 | 609 | 630 | 653 | 674 | 696 | 717 | 738 | 760 | 782 | 801 | 823 | 8,492 |

Note: Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.58005%.
Return requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months October 1994 through November 1994
Projected for Months December 1994 through March 1995

| Program Name | Capital Investment | Payroll & Benefits | Materials & Supplies | Outside Services | Advertising | Incentives | Vehicle | Other | Program Revenues | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Heating & Cooling | | | | | | | | | | |
| 2. Actual | 0 | 35,922 | 242 | 4,234 | 33,500 | 447,500 | 2,795 | 743 | 0 | 524,936 |
| 3. Projected | 0 | 89,564 | 0 | 3,382 | 44,150 | 586,500 | 8,595 | 1,050 | 0 | 733,241 |
| 4. Total | 0 | 125,486 | 242 | 7,616 | 77,650 | 1,034,000 | 11,390 | 1,793 | 0 | 1,258,177 |
| 5. Prime Time | | | | | | | | | | |
| 6. Actual | 536,910 | 144,051 | 12,450 | 60,466 | 1,962 | 1,535,663 | 9,238 | 6,638 | 0 | 2,307,378 |
| 7. Projected | 396,915 | 364,638 | 57,866 | 127,110 | 37,352 | 3,587,056 | 23,776 | 2,062 | 0 | 4,596,775 |
| 8. Total | 933,825 | 508,689 | 70,316 | 187,576 | 39,314 | 5,122,719 | 33,014 | 8,700 | 0 | 6,904,153 |
| 9. Energy Audits | | | | | | | | | | |
| 10. Actual | 0 | 117,701 | 3,042 | 7,913 | 851 | 0 | 8,254 | 360 | 0 | 138,121 |
| 11. Projected | 0 | 256,621 | 2,182 | 2,426 | 13,580 | 0 | 33,193 | 135 | 0 | 308,137 |
| 12. Total | 0 | 374,322 | 5,224 | 10,339 | 14,431 | 0 | 41,447 | 495 | 0 | 446,258 |
| 13. Cogeneration | | | | | | | | | | |
| 14. Actual | 0 | 51,335 | 0 | 0 | 0 | 0 | 1,236 | 0 | 0 | 52,571 |
| 15. Projected | 0 | 110,200 | 462 | 1,000 | 0 | 0 | 3,087 | 0 | 0 | 114,749 |
| 16. Total | 0 | 161,535 | 462 | 1,000 | 0 | 0 | 4,323 | 0 | 0 | 167,320 |
| 17. Ceiling Insulation | | | | | | | | | | |
| 18. Actual | 0 | 6,742 | 22 | 14 | 0 | 9,600 | 422 | 0 | 0 | 16,800 |
| 19. Projected | 0 | 10,216 | 700 | 285 | 0 | 30,000 | 1,414 | 0 | 0 | 42,615 |
| 20. Total | 0 | 16,958 | 722 | 299 | 0 | 39,600 | 1,836 | 0 | 0 | 59,415 |
| 21. C & I Load Management | | | | | | | | | | |
| 22. Actual | 2,984 | 7,378 | 0 | 0 | 0 | 8,069 | 569 | 283 | 0 | 19,283 |
| 23. Projected | 2,593 | 15,667 | 350 | 587 | 0 | 4,450 | 1,539 | 450 | 0 | 25,636 |
| 24. Total | 5,577 | 23,045 | 350 | 587 | 0 | 12,519 | 2,108 | 733 | 0 | 44,919 |
| 25. Commercial Lighting | | | | | | | | | | |
| 26. Actual | 0 | 648 | 0 | 0 | 0 | 4,603 | 91 | 0 | 0 | 5,342 |
| 27. Projected | 0 | 548 | 0 | 0 | 0 | 27,500 | 22 | 0 | 0 | 28,070 |
| 28. Total | 0 | 1,196 | 0 | 0 | 0 | 32,103 | 113 | 0 | 0 | 33,412 |
| 29. Standby Generator | | | | | | | | | | |
| 30. Actual | 0 | 4,400 | 0 | 0 | 0 | 26,982 | 828 | 0 | 0 | 32,210 |
| 31. Projected | 0 | 15,154 | 3,023 | 6,100 | 0 | 59,388 | 949 | 0 | 0 | 84,614 |
| 32. Total | 0 | 19,554 | 3,023 | 6,100 | 0 | 86,370 | 1,777 | 0 | 0 | 116,824 |
| 33. Conservation Value | | | | | | | | | | |
| 34. Actual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35. Projected | 0 | 704 | 0 | 0 | 0 | 5,000 | 28 | 0 | 0 | 5,732 |
| 36. Total | 0 | 704 | 0 | 0 | 0 | 5,000 | 28 | 0 | 0 | 5,732 |
| 37. Duct Repair | | | | | | | | | | |
| 38. Actual | 0 | 10,962 | 0 | 0 | 0 | 26,300 | 1,327 | 0 | 0 | 38,589 |
| 39. Projected | 0 | 10,620 | 470 | 180 | 0 | 47,700 | 902 | 0 | 0 | 59,872 |
| 40. Total | 0 | 21,582 | 470 | 180 | 0 | 74,000 | 2,229 | 0 | 0 | 98,461 |
| 41. DSM Research | | | | | | | | | | |
| 42. Actual | 0 | 4,753 | 20,886 | 38,385 | 0 | 0 | 324 | 387 | 0 | 64,735 |
| 43. Projected | 0 | 3,669 | 0 | 237 | 0 | 0 | 247 | 0 | 0 | 4,153 |
| 44. Total | 0 | 8,422 | 20,886 | 38,622 | 0 | 0 | 571 | 387 | 0 | 68,888 |
| 45. Common Expenses | | | | | | | | | | |
| 46. Actual | 0 | 62,986 | 0 | 29,192 | 0 | 0 | 831 | 0 | 0 | 93,009 |
| 47. Projected | 0 | 125,080 | 0 | 25 | 0 | 0 | 354 | 48 | 0 | 125,507 |
| 48. Total | 0 | 188,066 | 0 | 29,217 | 0 | 0 | 1,185 | 48 | 0 | 218,516 |
| 49. Total All Programs | 939,402 | 1,449,559 | 101,695 | 281,536 | 131,395 | 6,406,311 | 100,021 | 12,156 | 0 | 9,422,075 |

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual October 1994 through November 1994
Projected for Months December 1994 through March 1995

PRIME TIME

| | | Beginning of Period | October | November | December | January | February | March | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1. | Investment | | 50,903 | 34,219 | 96,143 | 175,000 | 175,000 | 175,000 | 706,265 |
| 2. | Retirements | | 49,220 | 74,918 | 56,723 | 43,028 | 51,603 | 43,833 | 319,325 |
| 3. | Depreciation Base | | 4,694,993 | 4,654,294 | 4,693,714 | 4,825,686 | 4,949,083 | 5,080,250 | |
| 4. | Depreciation Expense | | 78,236 | 77,911 | 77,900 | 79,328 | 81,456 | 83,578 | 478,409 |
| 5. | Cumulative Investment | 4,693,310 | 4,694,993 | 4,654,294 | 4,693,714 | 4,825,686 | 4,949,083 | 5,080,250 | 5,080,250 |
| 6. | Less: Accumulated Depreciation | 2,768,144 | 2,797,160 | 2,800,153 | 2,821,330 | 2,857,630 | 2,887,483 | 2,927,228 | 2,927,228 |
| 7. | Net Investment | 1,925,166 | 1,897,833 | 1,854,141 | 1,872,384 | 1,968,056 | 2,061,600 | 2,153,022 | 2,153,022 |
| 8. | Average Investment | | 1,911,500 | 1,875,987 | 1,863,263 | 1,920,220 | 2,014,828 | 2,107,311 | |
| 9. | Return on Average Investment | | 11,088 | 10,882 | 10,808 | 11,138 | 11,687 | 12,223 | 67,826 |
| 10. | Return Requirements | | 18,051 | 17,716 | 17,595 | 18,133 | 19,026 | 19,899 | 110,420 |
| 11. | Total Depreciation and Return | | 96,287 | 95,627 | 95,495 | 97,461 | 100,482 | 103,477 | 588,829 |

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.58005%
Return requirements are calculated using an income tax multiplier of 1.6280016.
Beginning of Period balances are per Audit Disclosure No. 1, Docket No. 940002-EG.

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TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual October 1994 through November 1994
Projected for Months December 1994 through March 1995

C & I LOAD MANAGEMENT

| | | Beginning of Period | October | November | December | January | February | March | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1. | Investment | | 0 | 0 | 596 | 1,000 | 1,000 | 1,000 | 3,596 |
| 2. | Retirements | | 0 | 340 | 0 | 531 | 0 | 4,748 | 5,619 |
| 3. | Depreciation Base | | 27,033 | 26,693 | 27,289 | 27,758 | 28,758 | 25,010 | |
| 4. | Depreciation Expense | | 451 | 448 | 459 | 459 | 471 | 448 | 2,727 |
| 5. | Cumulative Investment | 27,033 | 27,033 | 26,693 | 27,289 | 27,758 | 28,758 | 25,010 | 25,010 |
| 6. | Less: Accumulated Depreciation | 6,733 | 7,184 | 7,292 | 7,742 | 7,670 | 8,141 | 3,841 | 3,841 |
| 7. | Net Investment | 20,300 | 19,849 | 19,401 | 19,547 | 20,088 | 20,617 | 21,169 | 21,169 |
| 8. | Average Investment | | 20,075 | 19,625 | 19,474 | 19,818 | 20,353 | 20,893 | |
| 9. | Return on Average Investment | | 116 | 114 | 113 | 115 | 118 | 121 | 697 |
| 10. | Return Requirements | | 189 | 186 | 184 | 187 | 192 | 197 | 1,135 |
| 11. | Total Depreciation and Return | | 640 | 634 | 634 | 646 | 663 | 645 | 3,862 |

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0.58005%.
Return requirements are calculated using an income tax multiplier of 1.6280016.

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TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months October 1994 through November 1994
Projected for Months December 1994 through March 1995

| Program Name | October Actual | November Actual | December Projected | January Projected | February Projected | March Projected | Grand Total |
|---|---|---|---|---|---|---|---|
| Heating and Cooling | 290,822 | 234,114 | 201,410 | 177,477 | 166,477 | 187,877 | 1,258,177 |
| 2. Prime Time | 915,473 | 1,391,905 | 1,162,233 | 1,183,009 | 1,138,231 | 1,113,302 | 6,904,153 |
| 3. Energy Audits | 64,599 | 73,522 | 79,334 | 73,453 | 81,906 | 73,444 | 446,258 |
| 4. Cogeneration | 26,809 | 25,762 | 28,918 | 28,715 | 28,401 | 28,715 | 167,320 |
| 5. Ceiling Insulation | 6,558 | 10,242 | 12,470 | 9,815 | 9,815 | 10,515 | 59,415 |
| 6. C & I Load Management | 9,496 | 9,787 | 7,408 | 6,046 | 6,088 | 6,094 | 44,919 |
| 7. Commercial Lighting | 5,325 | 17 | 5,159 | 7,637 | 7,637 | 7,637 | 33,412 |
| 8. Standby Generator | 17,029 | 15,181 | 22,153 | 20,787 | 20,887 | 20,787 | 116,824 |
| 9. Conservation Value | 50 | (50) | 333 | 133 | 133 | 5,133 | 5,732 |
| 10. Duct Repair | 12,132 | 26,457 | 13,166 | 15,647 | 15,412 | 15,647 | 98,461 |
| 11. DSM Research | 25,177 | 39,558 | 2,161 | 664 | 664 | 664 | 68,888 |
| 12. Common Expenses | 34,669 | 58,340 | 27,985 | 32,508 | 32,508 | 32,506 | 218,516 |
| 13. Total | 1,408,139 | 1,884,835 | 1,562,730 | 1,555,891 | 1,508,159 | 1,502,321 | 9,422,075 |
| 14. Less: Included in Base Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15. Recoverable Conservation Expenses | 1,408,139 | 1,884,835 | 1,562,730 | 1,555,891 | 1,508,159 | 1,502,321 | 9,422,075 |

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months October 1994 through November 1994
Projected for Months December 1994 through March 1995

| B. | CONSERVATION REVENUES | October Actual | November Actual | December Projected | January Projected | February Projected | March Projected | Grand Total |
|---|---|---|---|---|---|---|---|---|
| 1. | Residential Conservation Audit Fees (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Conservation Adjustment Revenues * (C-4, page 1 of 1) | 1,656,376 | 1,502,698 | 1,477,233 | 1,584,154 | 1,501,823 | 1,431,855 | 9,154,139 |
| 3. | Total Revenues | 1,656,376 | 1,502,698 | 1,477,233 | 1,584,154 | 1,501,823 | 1,431,855 | 9,154,139 |
| 4. | Prior Period True-up | 77,761 | 77,761 | 77,761 | 77,761 | 77,761 | 77,758 | 466,563 |
| 5. | Conservation Revenue Applicable to Period | 1,734,137 | 1,580,459 | 1,554,994 | 1,661,915 | 1,579,584 | 1,509,613 | 9,620,702 |
| 6. | Conservation Expenses (C-3,Page 4,Line 14) | 1,408,139 | 1,884,835 | 1,562,730 | 1,555,891 | 1,508,159 | 1,502,321 | 9,422,075 |
| 7. | True-up This Period (Line 5 - Line 6) | 325,998 | (304,376) | (7,736) | 106,024 | 71,425 | 7,292 | 198,627 |
| 8. | Interest Provision This Period (C-3, Page 6, Line 10) | 2,469 | 2,336 | 1,435 | 1,426 | 1,576 | 1,369 | 10,611 |
| 9. | True-up & Interest Provision Beginning of Period | 466,563 | 717,269 | 337,468 | 253,406 | 283,095 | 278,335 | 466,563 |
| 10. | Prior Period True-up Collected (Refunded) | (77,761) | (77,761) | (77,761) | (77,761) | (77,761) | (77,758) | (466,563) |
| 11. | End of Period Total Net True-up | 717,269 | 337,468 | 253,406 | 283,095 | 278,335 | 209,238 | 209,238 |

* Net of Revenue Taxes

(A) Included in Line 6

| Summary of Allocation | Forecast | Ratio | True Up |
|---|---|---|---|
| Demand | 12,557,546 | 0.72 | 150,388 |
| Energy | 4,914,017 | 0.28 | 58,850 |
| Total | 17,471,563 | 1.00 | 209,238 |

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TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months October 1994 through November 1994
Projected for Months December 1994 through March 1995

| C. | INTEREST PROVISION | October Actual | November Actual | December Projected | January Projected | February Projected | March Projected | Grand Total |
|---|---|---|---|---|---|---|---|---|
| 1. | Beginning True-up Amount (C-3, Page 5, Line 9) | $466,563 | $717,269 | $337,468 | $253,406 | $283,095 | $278,335 | |
| 2. | ding True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10) | 714,800 | 335,132 | 251,971 | 281,669 | 276,759 | 207,869 | |
| 3. | Total Beginning & Ending True-up | $1,181,363 | $1,052,401 | $589,439 | $535,075 | $559,854 | $486,204 | |
| 4. | Average True-up Amount (50% of Line 3) | $590,682 | $526,201 | $294,720 | $267,538 | $279,927 | $243,102 | |
| 5. | Interest Rate - First Day of Month | 5.040% | 5.000% | 5.660% | 6.030% | 6.750% | 6.750% | |
| 6. | Interest Rate - First Day of Next Month | 5.000% | 5.660% | 6.030% | 6.750% | 6.750% | 6.750% | |
| 7. | Total (Line 5 + Line 6) | 10.040% | 10.660% | 11.690% | 12.780% | 13.500% | 13.500% | |
| 8. | Average Interest Rate (50% of Line 7) | 5.020% | 5.330% | 5.845% | 6.390% | 6.750% | 6.750% | |
| 9. | Monthly Average Interest Rate ( Line 8/12) | 0.418% | 0.444% | 0.487% | 0.533% | 0.563% | 0.563% | |
| 10. | Interest Provision (Line 4 x Line 9) | $2,469 | $2,336 | $1,435 | $1,426 | $1,576 | $1,369 | $10,611 |



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**TAMPA ELECTRIC COMPANY**
**Energy Conservation**
**Calculation of Conservation Revenues**

**Actual for Months October 1994 through November 1994**
**Projected for Months December 1994 through March 1995**

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| Months | Firm MWH Sales | Interruptible MWH Sales | Clause Revenue Net of Revenue Taxes * |
| October | 1,016,016 | 153,467 | 1,656,376 |
| November | 929,340 | 147,949 | 1,502,698 |
| December | 914,064 | 151,676 | 1,477,233 |
| January | 968,176 | 172,292 | 1,584,154 |
| February | 919,302 | 164,827 | 1,501,823 |
| March | 882,541 | 165,925 | 1,431,855 |
| Total | 5,629,439 | 956,136 | 9,154,139 |

* Revenue Factor of $1.85/MWH For Residential Firm MWH Sales
* Revenue Factor of $0.10/MWH For Interruptible MWH Sales
Revenue tax factor 0.000833

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** HEATING AND COOLING

**Program Description:** Incentive Program for the installation of high efficiency heating and cooling equipment.

**Program Projections:** October 1, 1994 to March 31, 1995

2,865 units to be installed and approved.

April 1, 1995 to March 31, 1996

5,000 units to be installed and approved.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures estimated for the period are $1,258,177.

April 1, 1995 to March 31, 1996

Expenditures estimated for the period are $3,057,020.

**Program Progress Summary:** Through September 30, 1994 - 116,650 units have been installed and approved.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** PRIME TIME

**Program Description:** Load management program for cycling residential appliances - heating, air conditioning, water heating and pool pumps.

**Program Projections:** October 1, 1994 to March 31, 1995

74,388 Customers on this program (cumulative).

April 1, 1995 to March 31, 1996

78,388 Customers will be participating (cumulative).

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Estimated expenditures are $6,904,153

April 1, 1995 to March 31, 1996

$12,017,305 estimated.

**Program Progress Summary:** 72,770 Customers through September 30, 1994

Breakdown is as follows:

| | |
|---|---|
| Water Heating | 69,432 |
| Air Conditioning | 59,821 |
| Heating | 57,519 |
| Pool Pump | 13,323 |

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** ENERGY AUDITS

**Program Description:** Residential and Commercial/Industrial energy audits. Inspection of Customers' facilities to help define potential areas of energy savings.

**Program Projections:** October 1, 1994 to March 31, 1995

Residential - 3,496 (RCS-2; Alt-2,868)

Comm/Ind - 602

April 1, 1995 to March 31, 1996

Residential - 6,006 (RCS-6; Alt-6,000)

Comm/Ind - 900

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures are expected to be 446,258

April 1, 1995 to March 31, 1996

Estimated costs are $911,080.

**Program Progress Summary:** Through September 30, 1994 the following audit totals are:

| | |
|---|---|
| Residential RCS (Fee) | 3,890 |
| Residential Alt (Free) | 145,949 |
| Commercial-Ind (Fee) | 209 |
| Commercial-Ind (Free) | 9,162 |

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COGENERATION

**Program Description:** To encourage the development of cost-effective Commercial and Industrial cogeneration facilities. To evaluate and administer Standard Offer and negotiated Contracts for the purchase of firm capacity and energy.

**Program Projections:** October 1, 1994 to March 31, 1995

Construction complete on the Polk Power Partners QF facility that will provide 23.0 MW of Standard Offer Firm Capacity to Tampa Electric starting January 1, 1995.

April 1, 1995 to March 31, 1996

Start the development and publication of the 20-Year Cogeneration Forecast.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures are estimated to be $167,320.

April 1, 1995 to March 31, 1996

Expenditures are estimated to be $343,849.

**Program Progress Summary:**

The projected total maximum generation by cogeneration during 1995 will be approximately 690 MW and 4,591 GWH.

Continuing interaction with current and potential cogeneration developers within and external to our service area for evaluation of possible future cogeneration construction activities. Currently there are fifteen (15) Qualifying Facilities with generation on-line in our service area.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** CEILING INSULATION

**Program Description:** Incentive program used to promote the addition of insulation in existing residential living units.

**Program Projections:** October 1, 1994 to March 31, 1995

Approximately 528 units during this period.

April 1, 1995 to March 31, 1996

1,200 units expected for this period.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures are estimated to be $59,415.

April 1, 1995 to March 31, 1996

$118,480 are the expected costs.

**Program Progress Summary:** Through September 30, 1994 - 16,268 installations have been certified and paid.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL/INDUSTRIAL LOAD MANAGEMENT

**Program Description:** Load Management program for Commercial/Industrial Customers.

**Program Projections:** October 1, 1994 to March 31, 1995

3 installations expected.

April 1, 1995 to March 31, 1996

8 installations expected.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

$44,919 are expected costs.

April 1, 1995 to March 31, 1996

Expenses of $91,275 are estimated.

**Program Progress Summary:** Through September 30, 1994 - 45 C/I installations are in service.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL INDOOR LIGHTING

**Program Description:** An incentive program to encourage investment in more efficient lighting technology in existing commercial facilities.

**Program Projections:** October 1, 1994 to March 31, 1995

15 Customers are expected to participate during this period.

April 1, 1995 to March 31, 1996

30 Customers are expected to participate during this period.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures estimated for the period are $33,412.

April 1, 1995 to March 31, 1996

Expenditures estimated for this period are $91,644.

**Program Progress Summary:** Through September 30, 1994 - 68 Customers have participated.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** STANDBY GENERATOR

**Program Description:** A program designed to utilize the emergency generation capacity of Commercial/Industrial facilities in order to reduce weather sensitive peak demand.

**Program Projections:** October 1. 1994 to March 31, 1995.

2 installations are expected.

April 1, 1995 to March 31, 1996

6 installations are expected.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures estimated for the period are $116,824.

April 1, 1995 to March 31, 1996

Expenditures estimated for the period are $249,961.

**Program Progress Summary:** Through September 30, 1994 - 39 Customers are participating.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** CONSERVATION VALUE

**Program Description:** An incentive program for Commercial/Industrial Customers that encourages additional investments in substantial demand shifting or demand reduction measures.

**Program Projections:** October 1, 1994 to March 31, 1995

1 Customer is expected to participate.

April 1, 1995 to March 31, 1996

2 Customers are expected to participate.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Estimated expenses are $5,732.

April 1, 1995 to March 31, 1996

Estimated expenses are $6,596.

**Program Progress Summary:** Through September 30, 1994 - Two Customers have earned incentive dollars. We are actively working with several Customers on evaluations of various measures.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** DUCT REPAIR

**Program Description:** An incentive program to encourage the repair of the air distribution system in a residence.

**Program Projections:** October 1, 1994 to March 31, 1995

429 repairs to be made.

April 1, 1995 to March 31, 1996

960 repairs to be made.

**Program Fiscal Expenditures:** October 1, 1994 to March 31, 1995

Expenditures estimated for the period are $98,461.

April 1, 1995 to March 31, 1996

Expenditures estimated for the period are $186,344.

**Program Progress Summary:** Through September 30, 1994 - 1,460 Customers have participated.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** DSM RESEARCH

**Program Description:** A program directed at commercial end-use analysis to provide information on demand and energy use by large Customer class, to field test and evaluate the efficiency of HVAC systems and to demonstrate the small commercial application of thermal energy storage systems.

**Program Projections:** See Program Progress Summary.

**Program Fiscal Expenditures:**

October 1, 1994 to March 31, 1995

Expenditures are estimated at $68,888

April 1, 1995 to March 31, 1996

No expenditures are expected.

**Program Progress Summary:**

Field testing and data collection is nearing completion on various types of A/C compressors, thermal energy storage, ventilating fans, and heat pumps for standby generators. Final results from the commercial end-use Customer survey are being tabulated.

Pursuant to Docket No. 921148-EG, Order No. PSC-93-0417-FOF-EG, issued March 17, 1993, Tampa Electric Company will submit a report in April 1995 identifying the results of the DSM research. Any request for additional R&D funding will be made at that time.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMON EXPENSES

**Program Description:** Expenditures which cover a number of conservation programs.

**Program Projections:** N/A

**Program Fiscal Expenditures:**

October 1, 1994 to March 31, 1995

Expenditures are estimated to be $218,516.

April 1, 1995 to March 31, 1996

Expenditures are estimated at $396,017.

**Program Progress Summary:** N/A