

010001-EI
 NY 4-29-01

DECLASSIFIED
CONFIDENTIAL

Utility: Tampa Electric Company
 Subject: Analysis of fuel expense for July, 1996.
 Period: Six months ended 9/30/96.
 Auditor: Tom Stambaugh

Filename: ExpTestA.WK4
 Docket: 970001-EI
 Range : O80..Y156

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | |
|-----|--|---------------|-----|---|---------------|-----|---|---------|-------------------------------|--|
| 0 | | | | | | | | | | |
| 1 | Type test: Substantive, non-statistical. | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | Purpose: Verify accuracy of recoverable fuel expenses. | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Population: 98 transactions. | | | Sample: 17 transactions. (17.35% of population). | | | Percent of sample to population by account and in total. | | | |
| 6 | | | | | | | | | Test Result | |
| 7 | Acct # | Amount | | Acct # | Amount | | Acct # | Percent | | |
| 8 | | | | | | | | | | |
| 9 | 151.10 | 26,473,305.96 | | 151.10 | 14,998,781.46 | | 151.10 | 56.66% | | |
| 10 | 151.10 | 245,880.50 | | 151.10 | 231,962.74 | | 151.10 | 94.34% | Pass | |
| 11 | 151.11 | 150,228.58 | | 151.11 | 94,441.30 | | 151.11 | 62.87% | Pass | |
| 12 | 151.12 | 143,432.12 | | 151.12 | 135,613.27 | | 151.12 | 94.55% | Pass | |
| 13 | 151.12 | 13,187.55 | | 151.12 | 0.00 | | 151.12 | 0.00% | Not sampled; immaterial size. | |
| 14 | | | | | | | | | | |
| 15 | Total | 27,026,034.71 | | Total | 15,460,798.77 | | Total | 57.21% | | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |

18 Detail of sample:

| Acct # | Vendor Number | Amount | Fuel Voucher? | Invoice \$ Agree G/L? | Does unit price agree to contract? | Contract price ok? | Proper Account? | Correct Time pd? | Comments |
|--------|---------------|---------------|---------------|-----------------------|------------------------------------|--------------------|-----------------|------------------|------------------------|
| 23 | 151.10 ISL944 | 1,194,923.25 | Y | Y | Y | Y | Y | Y | Coal by barge |
| 24 | GAT400 | 1,438,280.65 | Y | Y | Y | Y | Y | Y | Coal by rail |
| 25 | BAS944 | 1,299,581.80 | Y | Y | Y | Y | Y | Y | Coal by rail |
| 26 | ZEI400 | 3,941,737.93 | Y | Y | Y | Y | Y | Y | Coal by barge and rail |
| 27 | GAT400 | 2,758,787.07 | Y | Y | Y | Y | Y | Y | Coal by rail |
| 28 | PTA900 | 2,049,040.90 | Y | Y | Y | Y | Y | Y | Coal by barge |
| 29 | ISL944 | 1,008,783.00 | Y | Y | Y | Y | Y | Y | Coal by barge |
| 30 | BAS944 | 1,307,646.86 | Y | Y | Y | Y | Y | Y | Coal by rail |
| 31 | | | | | | | | | |
| 32 | Total | 14,998,781.46 | | | | | | | |

| Acct # | Vendor Number | Amount | Fuel Voucher? | Invoice \$ Agree G/L? | Does unit price agree to contract? | Contract price ok? | Proper Account? | Correct Time pd? | Comments |
|--------|---------------|------------|---------------|-----------------------|------------------------------------|--------------------|-----------------|------------------|------------------|
| 38 | 151.10 NAT030 | 114,662.74 | Y | Y | Y | Y | Y | Y | Railcar leasing. |
| 39 | NAT030 | 117,300.00 | Y | Y | Y | Y | Y | Y | Railcar leasing. |
| 40 | | | | | | | | | |
| 41 | Total | 231,962.74 | | | | | | | |

| Acct # | Vendor Number | Amount | Fuel Voucher? | Invoice \$ Agree G/L? | Does unit price agree to contract? | Contract price ok? | Proper Account? | Correct Time pd? | Comments |
|--------|---------------|-----------|---------------|-----------------------|------------------------------------|--------------------|-----------------|------------------|-------------------|
| 47 | 151.11 COA400 | 12,723.50 | Y | Y | Y | Y | Y | Y | #6 oil in barrels |
| 48 | COA400 | 15,577.25 | Y | Y | Y | Y | Y | Y | #6 oil in barrels |
| 49 | COA400 | 15,791.26 | Y | Y | Y | Y | Y | Y | #6 oil in barrels |
| 50 | COA400 | 28,651.63 | Y | Y | Y | Y | Y | Y | #6 oil in barrels |
| 51 | TEX094 | 21,697.66 | Y | Y | Y | Y | Y | Y | Lube oil |
| 52 | | | | | | | | | |
| 53 | Total | 94,441.30 | | | | | | | |

| Acct # | Vendor Number | Amount | Fuel Voucher? | Invoice \$ Agree G/L? | Does unit price agree to contract? | Contract price ok? | Proper Account? | Correct Time pd? | Comments |
|--------|---------------|------------|---------------|-----------------------|------------------------------------|--------------------|-----------------|------------------|----------|
| 59 | 151.12 COA400 | 62,675.23 | Y | Y | Y | Y | Y | Y | #2 oil |
| 60 | COA400 | 72,938.04 | Y | Y | Y | Y | Y | Y | #2 oil |
| 61 | | | | | | | | | |
| 62 | Total | 135,613.27 | | | | | | | |

65 Conclusion: All invoices selected met the test standards.
 66
 67 Source: General ledger interface and accounts payable invoices.

WP
 48-1B
 p 1 of 2

EXHIBIT
 "A"

DOCUMENT NUMBER-DATE

06780 JUL-35

FPSC-RECORDS/REPORTING

SPECIFIED
CONFIDENTIAL

| 0 | A | B | C | D | E | F | G | H | I | J | | | | K | | L | | M | | N | | O | | P | | Q | | |
|----|------------------|---------------------------|----------------|---------------|---------------|--------------|--------------|---------------|---|-----------------------|-----------------|----------------|-----------------|-----------------------------------|-------------------------|----------------|-----------------|-----------------------------|--|-----------------------------|--|-----------------------------|--|-----------------------------|--|-----------------------------|--|-----------------------------|
| | | | | | | | | | | Total of coal on-site | | | | Total of coal rec'd during month: | | | | Total of coal not yet rec'd | | Total of coal not yet rec'd | | Total of coal not yet rec'd | | Total of coal not yet rec'd | | Total of coal not yet rec'd | | Total of coal not yet rec'd |
| 1 | Coal | Total of coal on-site | | | | | | | | [col 1-5] | | | | | | | | | | | | | | | | | | |
| 2 | G/L acct 151.10. | | (1) | (2) | (3) | (4) | (5) | (6) | | Description | (7) | (8) | (9) | (10) | Description | (11) | (12) | | | | | | | | | | | |
| 3 | Month | Description | BB 1-3 | BB4 | Gannon | BB/Polk | Polk | Total | | Description | In-Transit | Rail Material | Total | Total | Description | Transportation | Total | | | | | | | | | | | |
| 4 | July | Beginning Inventory | 13,685,137.17 | 9,421,038.38 | 4,358,327.57 | 741,827.69 | 464,244.89 | 28,670,575.70 | | Beginning Inventory | 18,181,173.90 | 786,340.40 | 18,967,514.30 | 47,638,090.00 | Prior Month Trans Chgs | 2,571,500.60 | 50,209,590.60 | | | | | | | | | | | |
| 5 | | Barge Recv-Coal | 7,619,339.31 | 4,458,752.71 | 5,326,496.56 | 992,258.81 | 0.00 | 18,396,847.39 | | Paid | 13,406,280.08 | 3,526,765.55 | 16,933,045.63 | 35,329,893.02 | Barge Recv-Coal | 0.00 | 35,329,893.02 | | | | | | | | | | | |
| 6 | | Barge Transport Expense | 1,989,722.95 | 962,630.97 | 1,394,500.85 | 235,822.55 | 0.00 | 4,582,677.32 | | Accrual | 18,067,725.22 | 5,054,205.93 | 23,121,931.15 | 27,704,608.47 | Barge Transport Expense | 2,361,652.50 | 30,066,260.97 | | | | | | | | | | | |
| 7 | | Rail Received-Coal | 0.00 | 0.00 | 4,909,566.70 | 0.00 | 0.00 | 4,909,566.70 | | Reversal | (15,864,233.31) | (3,806,385.46) | (19,670,618.77) | (14,761,052.07) | Rail Received-Coal | 0.00 | (14,761,052.07) | | | | | | | | | | | |
| 8 | | Rail Freight | 0.00 | 0 | 2,108,962.29 | 0.00 | (0.91) | 2,108,961.38 | | ARM/PILE Trans | (8,844.37) | 0.00 | (8,844.37) | 2,100,117.01 | Rail Freight | 279,267.48 | 2,379,384.49 | | | | | | | | | | | |
| 9 | | Koch Carbon 4/96 Trans Ad | 0.00 | 5,294.63 | 0.00 | 0.00 | 0.00 | 5,294.63 | | Zeigler/NIPSCO | 931,614.07 | 0.00 | 931,614.07 | 936,908.70 | Rail Freight | 0.00 | 936,908.70 | | | | | | | | | | | |
| 10 | | Harbor Maint Fee | 9,524.17 | 5,573.44 | 6,658.12 | 1,240.32 | 0.00 | 22,996.05 | | NIPSCO Resale | (539,298.10) | 0.00 | (539,298.10) | (516,302.05) | Harbor Maint Fee | 0.00 | (516,302.05) | | | | | | | | | | | |
| 11 | | June Tonnage Correction | 0.00 | 0.00 | 0.00 | 42.63 | 0.00 | 42.63 | | Transportation | 3,172,666.71 | 0.00 | 3,172,666.71 | 3,172,709.34 | Limestone & Freight | 0.00 | 3,172,709.34 | | | | | | | | | | | |
| 12 | | Total Available | 23,303,723.60 | 14,853,290.13 | 18,104,512.09 | 1,971,192.00 | 464,243.98 | 58,696,961.80 | | Total Available | 37,347,084.20 | 5,560,926.42 | 42,908,010.62 | 101,604,972.42 | Total Available | 5,212,420.58 | 106,817,393.00 | | | | | | | | | | | |
| 13 | | Consumption | 13,176,428.91 | 6,369,259.12 | 13,562,176.20 | 0.00 | 0.00 | 33,107,864.23 | | Consumption | 0.00 | 0.00 | 0.00 | 33,107,864.23 | Consumption | 0.00 | 33,107,864.23 | | | | | | | | | | | |
| 14 | | Polk Precomm Non-energy | | | | | (92,063.33) | (92,063.33) | | | | | 0.00 | (92,063.33) | | | | | | | | | | | | | | |
| 15 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | Transfers | (18,396,847.39) | (4,909,566.70) | (23,306,414.09) | (23,306,414.09) | Remove Prior Month Chgs | (2,571,500.60) | (2,571,500.60) | | | | | | | | | | | |
| 16 | | Ending Inventory | 10,127,294.69 | 8,484,031.01 | 4,542,335.89 | 1,971,192.00 | 556,307.31 | 25,681,160.90 | | Ending Inventory | 18,950,236.81 | 651,359.72 | 19,601,596.53 | 45,190,694.10 | Ending Inventory | 2,640,919.98 | 47,739,550.75 | | | | | | | | | | | |
| 17 | | G/L acct 151.10. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | August | Beginning Inventory | 10,127,294.69 | 8,484,031.01 | 4,542,335.89 | 1,971,192.00 | 556,307.31 | 25,681,160.90 | | Beginning Inventory | 18,950,236.81 | 651,359.72 | 19,601,596.53 | 45,190,694.10 | Beginning Inventory | 2,640,919.98 | 47,739,550.75 | | | | | | | | | | | |
| 19 | | Barge Recv-Coal | 10,033,038.09 | 2,759,969.46 | 3,536,723.71 | 592,102.44 | 0.00 | 16,921,833.70 | | Paid | 16,161,131.65 | 5,158,236.68 | 21,319,368.33 | 38,241,202.03 | Barge Recv-Coal | 0.00 | 38,241,202.03 | | | | | | | | | | | |
| 20 | | Barge Transport Expense | 2,584,285.10 | 406,028.31 | 896,306.81 | 149,073.01 | 0.00 | 4,035,693.23 | | Accrual | 15,526,353.76 | 4,936,554.59 | 20,462,908.35 | 24,498,601.58 | Barge Transport Expense | 2,865,043.12 | 27,363,644.70 | | | | | | | | | | | |
| 21 | | Rail Received-Coal | 0.00 | 0.00 | 5,327,836.21 | 0.00 | 40,471.16 | 5,368,307.37 | | Reversal | (18,067,725.22) | (5,054,205.93) | (23,121,931.15) | (17,753,623.78) | Rail Received-Coal | 0.00 | (17,753,623.78) | | | | | | | | | | | |
| 22 | | Rail Freight | 0.00 | 0.00 | 2,291,450.20 | 0.00 | 2,957.92 | 2,294,408.12 | | ARM/PILE Trans | (26,220.61) | 0.00 | (26,220.61) | 2,268,187.51 | Rail Freight | 156,751.74 | 2,424,939.25 | | | | | | | | | | | |
| 23 | | Koch Oxbow | 0.00 | 39,611.72 | 0.00 | 0.00 | 0.00 | 39,611.72 | | Zeigler/NIPSCO | 1,677,094.18 | 0.00 | 1,677,094.18 | 1,716,705.90 | Rail Freight | 0.00 | 1,716,705.90 | | | | | | | | | | | |
| 24 | | Harbor Maint Fee | 12,541.30 | 3,449.96 | 4,420.90 | 740.13 | 0.00 | 21,152.29 | | NIPSCO Resale | (950,370.51) | 0.00 | (950,370.51) | (929,218.22) | Harbor Maint Fee | 0.00 | (929,218.22) | | | | | | | | | | | |
| 25 | | Adj July Correction | 0.00 | 0.00 | 0.00 | (42.63) | 0.00 | (42.63) | | Transportation | 3,082,412.19 | 0.00 | 3,082,412.19 | 3,082,369.56 | Limestone & Freight | 0.00 | 3,082,369.56 | | | | | | | | | | | |
| 26 | | Balance to Station | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | Balance to Station | 0.00 | 0.00 | 0.00 | 0.00 | Balance to Station | 0.00 | 0.00 | | | | | | | | | | | |
| 27 | | Aerial survey | (1,080,788.58) | 316,112.92 | 2,404,218.77 | 0.00 | 0.00 | 1,639,543.11 | | Aerial survey | 0.00 | 0.00 | 0.00 | 1,639,543.11 | Aerial survey | 0.00 | 1,639,543.11 | | | | | | | | | | | |
| 28 | | Total Available | 21,676,370.60 | 12,009,203.38 | 19,003,292.49 | 2,713,064.95 | 599,736.39 | 56,001,667.81 | | Total Available | 36,352,912.25 | 5,691,945.06 | 42,044,857.31 | 97,954,461.79 | Total Available | 5,662,714.84 | 103,525,113.30 | | | | | | | | | | | |
| 29 | | Consumption | 13,824,432.70 | 6,685,657.63 | 12,882,279.19 | 0.00 | 0.00 | 33,392,369.52 | | Consumption | 0.00 | 0.00 | 0.00 | 33,392,369.52 | Consumption | 0.00 | 33,392,369.52 | | | | | | | | | | | |
| 30 | | Polk Precomm Non-energy | | | | | (348,049.80) | (348,049.80) | | | | | 0.00 | (348,049.80) | | | | | | | | | | | | | | |
| 31 | | Transfers | 0.00 | 0.00 | 0.00 | (40,471.16) | 0.00 | (40,471.16) | | Transfers | (16,921,833.70) | (5,327,836.21) | (22,249,669.91) | (22,290,141.07) | Remove Bgn. Inv | (2,640,919.98) | (2,640,919.98) | | | | | | | | | | | |
| 32 | | Ending Inventory | 7,851,937.90 | 5,323,545.75 | 6,121,013.30 | 2,672,593.79 | 251,686.59 | 22,220,777.33 | | Ending Inventory | 19,431,078.55 | 364,108.85 | 19,795,187.40 | 41,923,901.40 | Ending Inventory | 3,021,794.86 | 44,853,632.93 | | | | | | | | | | | |

51 Conclusion: Accept Utility calculation of coal inventory
 52
 53
 54 Source: Fuel expense reports by fuel type.

SPECIFIED CONFIDENTIAL

Company: Tampa Electric Company (TEC)
 Subject: Analysis of inventory by each fuel type..
 Period: Six months ended 9/30/96
 Auditor: J. W. Rohrbacher

Filename: FueltstA
 Docket: 970001-EI
 Range: T81..AA140

| 0 | A | B | C | D | E | F |
|----|------------------|-------------------------|--------------|------------|-----------|---------------|
| 1 | #6 Oil | | | | | [(1)+(2)+(3)] |
| 2 | G/L acct 151.11. | | | | | (4) |
| 3 | | | (1) | (2) | (3) | (4) |
| 4 | Month | Description | Hookers Pt. | Phillips | Lube Oil | Total |
| 5 | | | | | | |
| 6 | July | Beginning Inventory | 2,177,470.87 | 166,015.74 | 21,247.22 | 2,364,733.83 |
| 7 | | Barge Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | | Rail Received-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | | Rail Freight | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | Truck Recv-Oil | 0.00 | 274,302.75 | 27,788.01 | 302,090.76 |
| 12 | | Adjustments | 0.00 | 1,702.70 | 0.00 | 1,702.70 |
| 13 | | | | | | |
| 14 | | Total Available | 2,177,470.87 | 442,021.19 | 49,035.23 | 2,668,527.29 |
| 15 | | | | | | |
| 16 | | Consumption | 1,289,685.26 | 226,660.89 | 13,270.15 | 1,529,616.30 |
| 17 | | | | | | |
| 18 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | | | | | |
| 20 | | Ending Inventory | 887,785.61 | 215,360.30 | 35,765.08 | 1,138,910.99 |

| 21 | | | | | | |
|----|------------------|-------------------------|--------------|------------|-----------|---------------|
| 22 | | | | | | |
| 23 | | | | | | [(1)+(2)+(3)] |
| 24 | G/L acct 151.11. | | | | | (4) |
| 25 | | | (1) | (2) | (3) | (4) |
| 26 | Month | Description | Hookers Pt. | Phillips | Lube Oil | Total |
| 27 | | | | | | |
| 28 | August | Beginning Inventory | 887,785.61 | 215,360.30 | 35,765.08 | 1,138,910.99 |
| 29 | | Barge Recv-Oil | 2,052,638.99 | 0.00 | 0.00 | 2,052,638.99 |
| 30 | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | | Rail Received-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | | Rail Freight | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | | Truck Recv-Oil | 0.00 | 176,632.92 | 0.00 | 176,632.92 |
| 34 | | Balance to Station | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | | Adjustment | 0.00 | (890.50) | 0.00 | (890.50) |
| 36 | | | | | | |
| 37 | | Total Available | 2,940,424.60 | 391,102.72 | 35,765.08 | 3,367,292.40 |
| 38 | | | | | | |
| 39 | | Consumption | 593,510.90 | 159,857.93 | 9,433.87 | 762,802.70 |
| 40 | | | | | | |
| 41 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | | | | | | |
| 43 | | Ending Inventory | 2,346,913.70 | 231,244.79 | 26,331.21 | 2,604,489.70 |

51 Source: Fuel expense reports by fuel type.

WP 58-2A

SPECIFIED CONFIDENTIAL

Company: Tampa Electric Company (TEC)
 Subject: Analysis of inventory by each fuel type..
 Period: Six months ended 9/30/96
 Auditor: J. W. Rohrbacher

Filename: FueltstA
 Docket: 970001-EI
 Range: AB141..AJ200

| 0 | A | B | C | D | E | F | G | H |
|----|------------------|--------------------------|-------------|------------|--------------|-----------|--------------|----------------|
| 1 | #2 Oil | | | | | | | [Sum cols 1-5] |
| 2 | G/L acct 151.12. | | | | | | | (6) |
| 3 | | | (1) | (2) | (3) | (4) | (5) | Total |
| 4 | Month | Description | Hookers Pt. | Gannon | Big Bend | Phillips | Polk | |
| 5 | | | | | | | | |
| 6 | July | Beginning Inventory | | | | | | 96,079.96 |
| 7 | | Barrels | 68.02 | 1,049.45 | 43,055.20 | 560.16 | 51,347.13 | |
| 8 | | Price per Barrel | 25.4040 | 25.4040 | 25.4040 | 26.9765 | 25.1256 | |
| 9 | | | | | | | | |
| 10 | | Beginning Inventory Cost | 1,727.98 | 26,660.20 | 1,093,773.06 | 15,111.13 | 1,290,126.82 | 2,427,399.18 |
| 11 | | Oil Received | 2,934.19 | 192,789.58 | 355,273.78 | 14,083.38 | 1,024,989.12 | 1,590,070.05 |
| 12 | | Adjustments | 76.45 | (450.76) | 0.00 | (677.02) | 22,011.97 | 20,960.64 |
| 13 | | | | | | | | |
| 14 | | Total Available | 4,738.62 | 218,999.02 | 1,449,046.84 | 28,517.49 | 2,337,127.91 | 4,038,429.87 |
| 15 | | Consumption | 0.00 | 23,066.53 | 297,798.47 | 0.00 | 1,289,443.62 | 1,610,308.62 |
| 16 | | Ignition | 1,511.49 | 100,557.02 | 42,718.23 | 13,006.65 | 0.00 | 157,793.39 |
| 17 | | Aux Boiler | 0.00 | 0.00 | 0.00 | 4,185.69 | 75,996.17 | 80,181.86 |
| 18 | | Other Usage | 0.00 | 6,833.00 | 4,639.62 | 26.65 | 0.00 | 11,499.27 |
| 19 | | | | | | | | |
| 20 | | Ending Inventory | 3,227.13 | 88,542.47 | 1,103,890.52 | 11,298.50 | 971,688.12 | 2,178,646.73 |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | G/L acct 151.12. | | | | | | | [Sum cols 1-5] |
| 25 | | | (1) | (2) | (3) | (4) | (5) | (6) |
| 26 | Month | Description | Hookers Pt. | Gannon | Big Bend | Phillips | Polk | Total |
| 27 | | | | | | | | |
| 28 | August | Beginning Inventory | | | | | | 86,446.21 |
| 29 | | Barrels | 127.05 | 3,343.72 | 43,153.51 | 428.22 | 39,393.71 | |
| 30 | | Price per Barrel | 25.6446 | 25.6446 | 25.6446 | 26.3848 | 24.6661 | |
| 31 | | | | | | | | |
| 32 | | Beginning Inventory Cost | 3,258.14 | 85,748.30 | 1,106,653.67 | 11,298.50 | 971,688.12 | 2,178,646.73 |
| 33 | | Oil Received | 2,928.22 | 72,063.97 | 501,404.79 | 14,499.79 | 990,680.09 | 1,581,576.86 |
| 34 | | Adjustments | 0.00 | 1,831.99 | 2,652.96 | 0.01 | 106,147.26 | 110,632.22 |
| 35 | | | | | | | | |
| 36 | | Total Available | 6,186.36 | 159,644.26 | 1,610,711.42 | 25,798.30 | 2,068,515.47 | 3,870,855.81 |
| 37 | | Consumption | 0.00 | 7,205.73 | 162,043.61 | 0.00 | 1,422,457.81 | 1,591,707.15 |
| 38 | | Ignition | 2,186.86 | 52,739.24 | 58,484.62 | 11,762.33 | 0.00 | 125,173.05 |
| 39 | | Aux Boiler | 0.00 | 0.00 | 0.00 | 3,474.10 | 152,112.69 | 155,586.79 |
| 40 | | Other Usage | 0.00 | 7,015.22 | 5,984.50 | 34.96 | 0.00 | 13,034.68 |
| 41 | | | | | | | | |
| 42 | | Ending Inventory | 3,999.50 | 92,684.07 | 1,384,198.69 | 10,526.91 | 493,944.97 | 1,985,354.14 |
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| 53 | | | | | | | | |

Source: Fuel expense reports by fuel type.

WP 58-3A

Company: Tampa Electric Company
 Subject: Analysis of inventory by each fuel type..
 Period: Six months ended 3/31/97
 Auditor: J. W. Rohrbacher

Filename: FuetstB
 Docket: 970001-EI
 Range: A21..R80

SPECIFIED

CONFIDENTIAL

| | | Total of coal rec'd during month: | | | | | | Total of coal not yet rec'd | | | | | | | | | |
|----|---|-----------------------------------|--|-----------------------|--|------------------|--|-----------------------------|--|------------------|--|------------------|--|------------------|--|------------------|--|
| | | J | | K | | L | | M | | N | | O | | P | | Q | |
| | | [(7) + (8)] | | [(6)+(9)] | | [(7) + (8)] | | [(6)+(9)] | | [(6)+(9)] | | [(11) | | [(10)+(11)] | | [(10)+(11)] | |
| | | (9) | | (10) | | (9) | | (10) | | (10) | | (11) | | (12) | | (12) | |
| | | Total | | Total | | Total | | Total | | Total | | Transportation | | Total | | Total | |
| | | Description | | Description | | Description | | Description | | Description | | Description | | Description | | Description | |
| | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| | | (7) | | (8) | | (7) | | (8) | | (7) | | (8) | | (7) | | (8) | |
| | | Description | | Description | | Description | | Description | | Description | | Description | | Description | | Description | |
| 0 | A | Coal | | Total of coal on-site | | G/L acct 151.10. | | G/L acct 151.10. | | G/L acct 151.10. | | G/L acct 151.10. | | G/L acct 151.10. | | G/L acct 151.10. | |
| 1 | | Month | | Description | | Month | | Description | | Month | | Description | | Month | | Description | |
| 2 | B | BB 1-3 | | BB4 | | Gannon | | BB/Polk | | Polk | | [col 1-5] | | Total | | Description | |
| 3 | C | (1) | | (2) | | (3) | | (4) | | (5) | | (6) | | (7) | | (8) | |
| 4 | D | BB 1-3 | | BB4 | | Gannon | | BB/Polk | | Polk | | [col 1-5] | | Total | | Description | |
| 5 | E | Gannon | | BB/Polk | | Polk | | [col 1-5] | | Total | | Description | | Transportation | | Total | |
| 6 | F | BB/Polk | | Polk | | [col 1-5] | | Total | | Description | | Transportation | | Total | | Total | |
| 7 | G | Polk | | [col 1-5] | | Total | | Description | | Transportation | | Total | | Total | | Total | |
| 8 | H | [col 1-5] | | Total | | Description | | Transportation | | Total | | Total | | Total | | Total | |
| 9 | I | Total | | Description | | Transportation | | Total | | Total | | Total | | Total | | Total | |
| 10 | J | Description | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | |
| 11 | K | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 12 | L | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | |
| 13 | M | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 14 | N | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 15 | O | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 16 | P | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 17 | Q | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 18 | | Description | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | |
| 19 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 20 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 21 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 22 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 23 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 24 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 25 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
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| 27 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 28 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 29 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 30 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 31 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 32 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 33 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 34 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 35 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 36 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 37 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 38 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 39 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 40 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 41 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 42 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 43 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 44 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 45 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 46 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 47 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 48 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 49 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 50 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 51 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 52 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 53 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |
| 54 | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | | In-Transit | | Rail Material | |

Conclusion: Accept Utility calculation of coal inventory

Source: Fuel expense reports by fuel type.

SPECIFIED CONFIDENTIAL

Company: Tampa Electric Company (TEC)
 Subject: Analysis of inventory by each fuel type..
 Period: Six months ended 3/31/97
 Auditor: J. W. Rohrbacher

Filename: FweltstB
 Docket: 970001-EI
 Range: T81..AA140

| | A | B | C | D | E | F | G |
|----|--|-------------------------|--------------|------------|-----------|---------------|---|
| 0 | | | | | | | |
| 1 | #6 Oil | | | | | [(1)+(2)+(3)] | |
| 2 | G/L acct 151.11. | | | | | (4) | |
| 3 | | | (1) | (2) | (3) | (4) | |
| 4 | Month | Description | Hookers Pt. | Phillips | Lube Oil | Total | |
| 5 | | | | | | | |
| 6 | Dec | Beginning Inventory | 1,533,771.93 | 82,159.80 | 31,863.40 | 1,647,795.13 | |
| 7 | | Barge Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8 | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 | | Rail Received-Oil | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | | Rail Freight | 0.00 | 108,745.99 | 29,641.01 | 138,387.00 | |
| 11 | | Truck Recv-Oil | 0.00 | (50.54) | 0.00 | (50.54) | |
| 12 | | Adjustments | 0.00 | | | | |
| 13 | | Total Available | 1,533,771.93 | 190,855.25 | 61,504.41 | 1,786,131.59 | |
| 14 | | | | | | | |
| 15 | | Consumption | 133,592.63 | 81,948.03 | 4,217.55 | 219,758.21 | |
| 16 | | | | | | | |
| 17 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | |
| 18 | | | | | | | |
| 19 | | Ending Inventory | 1,400,179.30 | 108,907.22 | 57,286.86 | 1,566,373.38 | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | G/L acct 151.11. | | | | | [(1)+(2)+(3)] | |
| 25 | | | (1) | (2) | (3) | (4) | |
| 26 | Month | Description | Hookers Pt. | Phillips | Lube Oil | Total | |
| 27 | | | | | | | |
| 28 | Jan | Beginning Inventory | 1,400,179.30 | 108,907.22 | 57,286.86 | 1,566,373.38 | |
| 29 | | Barge Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 | |
| 31 | | Rail Received-Oil | 0.00 | 0.00 | 0.00 | 0.00 | |
| 32 | | Rail Freight | 0.00 | 0.00 | 0.00 | 0.00 | |
| 33 | | Truck Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 | |
| 34 | | Balance to Station | 0.00 | 0.00 | 0.00 | 0.00 | |
| 35 | | Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | |
| 36 | | Total Available | 1,400,179.30 | 108,907.22 | 57,286.86 | 1,566,373.38 | |
| 37 | | | | | | | |
| 38 | | Consumption | 96,560.36 | 56,101.59 | 3,375.81 | 156,037.76 | |
| 39 | | | | | | | |
| 40 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | |
| 41 | | | | | | | |
| 42 | | Ending Inventory | 1,303,618.94 | 52,805.63 | 53,911.05 | 1,410,335.62 | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
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| 47 | | | | | | | |
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| 49 | | | | | | | |
| 50 | | | | | | | |
| 51 | Source: Fuel expense reports by fuel type. | | | | | | |

Company: Tampa Electric Company (TEC)
 Subject: Analysis of inventory by each fuel type..
 Period: Six months ended 3/31/97
 Auditor: J. W. Rohrbacher

Filename: FueltstB
 Docket: 970001-EI
 Range: AB141..AJ200

| 0 | A | B | C | D | E | F | G | H |
|----|------------------|--------------------------|-------------|-------------|--------------|-----------|--------------|----------------|
| 1 | #2 Oil | | | | | | | [Sum cols 1-5] |
| 2 | G/L acct 151.12. | | | | | | | (6) |
| 3 | | | (1) | (2) | (3) | (4) | (5) | Total |
| 4 | Month | Description | Hookers Pt. | Gannon | Big Bend | Phillips | Polk | |
| 5 | | | | | | | | |
| 6 | Dec | Beginning Inventory | | | | | | 93,461.73 |
| 7 | | Barrels | 63.22 | 8,636.59 | 48,026.44 | 334.47 | 36,401.01 | |
| 8 | | Price per Barrel | 27.9552 | 27.9552 | 27.9552 | 33.1802 | 32.0242 | |
| 9 | | Beginning Inventory Cost | 1,767.33 | 241,437.70 | 1,342,589.31 | 11,097.77 | 1,165,713.67 | 2,762,605.78 |
| 10 | | Oil Received | 3,716.67 | 216,803.06 | 549,255.41 | 16,907.73 | 613,718.89 | 1,400,401.76 |
| 11 | | Adjustments | 0.00 | 14,191.23 | 35,087.54 | 0.00 | 1,824.32 | 51,103.09 |
| 12 | | | | | | | | |
| 13 | | Total Available | 5,484.00 | 472,431.99 | 1,926,932.26 | 28,005.50 | 1,781,256.88 | 4,214,110.63 |
| 14 | | Consumption | 0.00 | 2,606.12 | 21,250.20 | 0.00 | 312,147.24 | 336,003.56 |
| 15 | | Ignition | 568.19 | 169,213.48 | 127,570.57 | 7,231.23 | (3,488.72) | 301,094.75 |
| 16 | | Aux Boiler | 0.00 | 0.00 | 0.00 | 2,324.91 | 99,348.50 | 101,673.41 |
| 17 | | Other Usage | 0.00 | 6,909.38 | 8,299.95 | 0.00 | 0.00 | 15,209.33 |
| 18 | | | | | | | | |
| 19 | | Ending Inventory | 4,915.81 | 293,703.01 | 1,769,811.54 | 18,449.36 | 1,373,249.86 | 3,460,129.58 |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | [Sum cols 1-5] |
| 24 | G/L acct 151.12. | | | | | | | (6) |
| 25 | | | (1) | (2) | (3) | (4) | (5) | Total |
| 26 | Month | Description | Hookers Pt. | Gannon | Big Bend | Phillips | Polk | |
| 27 | | | | | | | | |
| 28 | Jan | Beginning Inventory | | | | | | 113,011.72 |
| 29 | | Barrels | 163.25 | 8,844.80 | 60,486.65 | 562.47 | 42,954.55 | |
| 30 | | Price per Barrel | 29.7639 | 29.7639 | 29.7639 | 32.8006 | 31.9698 | |
| 31 | | Beginning Inventory Cost | 4,858.95 | 263,255.37 | 1,800,316.04 | 18,449.36 | 1,373,249.86 | 3,460,129.58 |
| 32 | | Oil Received | 0.00 | 112,637.68 | 0.00 | 0.00 | 106,280.44 | 218,918.10 |
| 33 | | Adjustments | 0.00 | (21,256.26) | (1,948.80) | 0.00 | (391.87) | (23,596.93) |
| 34 | | | | | | | | |
| 35 | | Total Available | 4,858.95 | 354,636.77 | 1,798,367.24 | 18,449.36 | 1,479,138.43 | 3,655,450.75 |
| 36 | | Consumption | 0.00 | 13,864.74 | 161,325.35 | 0.00 | 200,571.03 | 375,761.12 |
| 37 | | Ignition | 1,499.11 | 159,390.05 | 79,804.74 | 5,544.62 | 0.00 | 246,238.52 |
| 38 | | Aux Boiler | 0.00 | 0.00 | 0.00 | 2,160.58 | 32,518.54 | 34,679.12 |
| 39 | | Other Usage | 0.00 | 8,235.20 | 9,549.40 | 0.98 | 0.00 | 17,785.58 |
| 40 | | | | | | | | |
| 41 | | Ending Inventory | 3,359.84 | 173,146.78 | 1,547,687.75 | 10,743.18 | 1,246,048.86 | 2,980,986.41 |
| 42 | | | | | | | | |
| 43 | | | | | | | | |
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| 53 | | | | | | | | |

Source: Fuel expense reports by fuel type.

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WP 58-3B