BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION DOCKET NO. 130040-EI

IN RE: TAMPA ELECTRIC COMPANY'S PETITION FOR AN INCREASE IN BASE RATES AND MISCELLANEOUS SERVICE CHARGES



MINIMUM FILING REQUIREMENTS

SCHEDULE C

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NET OPERATING INCOME PROJECTED TEST YEAR 2014

-DOCUMENT NUNCTION

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FPSC-COMMISSION CLERK



MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C - NOI

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Docket No. 130040-El In Re: Tampa Electric Company's Petition For An Increase In Base Rates And Miscellaneous Service Charges

MINIMUM FILING REQUIREMENTS INDEX

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Docket No. 130040-El In Re: Tampa Electric Company's Petition For An Increase In Base Rates And Miscellaneous Service Charges

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SCHEDULE C - NOI

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Docket No. 130040-El In Re: Tampa Electric Company's Petition For An Increase In Base Rates And Miscellaneous Service Charges

MINIMUM FILING REQUIREMENTS INDEX

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1 2 5 1 (410) 3 . 5 (416) 1 (0000 \$ 1,941,801 \$ (1,00,573) \$ (2,419) \$ 607 0 Dher Operafing 31,703 . 31,703 0.95982 30,557 18,806 (7,509)	ine Account	Account	Total Company			Jurisdictional				Amount
2 Revenue From Sales \$ 1,941,801 \$ 0 \$ 1,941,801 1,00000 \$ 1,941,801 \$ 1,04,190 \$ 0,0573 \$ 0,0497 \$ 0,0497 0 Other Operating Revenues 1,073,304 - 1,073,504 1,072,308 (1,010,77) (10,028) 4989 0 Other OSM 434,223 - 444,223 0.993921 444,028 (79,477) - 354 0 Other OSM 434,223 - 444,023 0.993921 444,028 (79,477) - 354 10 Defending Revenues 1,072,094 - 799,164 1,000000 46,410 (46,410) - - 9 10 Defending Revenues 10,0050 - 10,0000 (16,808) 16,600 - - 233 10 Defending Revenues 10,005 - 150,005 0.998953 16,908 (14,910) - 233 10 Decenting Lecente 1,228,408 - - 1,222,431 -	lo. Number	Name ,	Per Books	Utility	(1)-(2)	Factor	(3)x(4)	(Schedule C-2)	(Schedule C-2)	(5)+(6)
Other Opending 31,703 - 31,703 0 0963852 30,857 18,866 (7,508) 44,859 7 Tale Opending Revenues 1973,594 - 1,973,594 1972,388 (1,010,707) (10,928) 6890 9 Other ObM 434,323 - 644,323 0.999921 434,028 (79,467) - 354 10 Fuel 759,164 - 759,164 1,00000 759,164 (46,410) - 9 12 Parchased Power 48,410 - 759,164 1,00000 48,410 (46,410) - 233 16 Defende Costs (16,068) - 150,055 0.999333 149,908 (64,119) - 233 17 Dependiction & Anontization 251,513 - 150,055 0.999333 149,908 (64,119) - 55 17 Tote Costs 172,351 1,020,010 (132) - - - 1728,731 (64,150) (62	2									
F Total Operating Revenues 1.973.504 - 1.973.504 1.973.504 1.973.504 1.973.504 1.972.38 (1.00.787) (10.028) 9890 Other G&M 434.323 - 434.323 0.999321 434.628 (79.977) - 358 Puthased Power 40.410 - 759.164 1.00000 759.184 (749.853) - 9 Deprecision & Amorization 256.151 - 46.410 1.00000 46.410 - 233 Taxes Other Than income Taxes 150.005 - 150.005 0.999333 149.908 (44.119) - 233 Income Taxes 1720.408 875 150.005 0.999353 149.908 (44.119) - 453 Cidenylics on Disposal of Plant 1132 - 11272.531 1.000000 11320 - - - - - - - - - - - - - - - - - - - <td></td> <td>Revenue From Sales</td> <td>\$ 1,941,801</td> <td>\$-</td> <td>\$ 1,941,801</td> <td>1.000000</td> <td>\$ 1,941,801</td> <td>\$(1,030,573)</td> <td>\$ (3,419)</td> <td>\$ 907,80</td>		Revenue From Sales	\$ 1,941,801	\$-	\$ 1,941,801	1.000000	\$ 1,941,801	\$(1,030,573)	\$ (3,419)	\$ 907,80
7 Total Operating Revenues 1,973,504 - 1,973,504 1,972,384 $(1,91,77)$ $(1,92,78)$ $($		Other Operating	31,703		31,703	0.963852	30,557	19,806	(7,509)	42,8
9 Other Odd 434,223 - 434,223 0,990221 434,026 (79,477) - - 59 59 11 Fund 759,164 - 759,164 100000 789,164 (749,653) - - 9 13 Punchased Power - 16,600 - - 454,10 100000 48,410 (48,410) - <td>7</td> <td>Total Operating Revenues</td> <td>1,973,504</td> <td>-</td> <td>1,973,504</td> <td></td> <td>1,972,358</td> <td>(1,010,767)</td> <td>(10,928)</td> <td>950,66</td>	7	Total Operating Revenues	1,973,504	-	1,973,504		1,972,358	(1,010,767)	(10,928)	950,66
1 Fund 759,164 . 759,164 750,000 68,410 46,410 . . 723 15 Dependation & Anorization 255,151 - 256,853 (21,972) - 233 16 Taxes Other Than Income Taxes 150,005 0.599353 149,906 (64,19) - 65 21 Income Taxes 97,093 875 96,218 0.999857 96,108 (14,500) (4,215) 77 22 Total Operating Expenses 1,728,408 875 1,727,531 1000000 (122) -		Other O&M	434,323	-	434,323	0.999321	434,028	(79,497)	-	354,5
12 - 48,410 - 48,410 48,410 - - 15 Deferred Costs (16,606) - (18,608) 1,000000 (16,608) 16,608 - 233 17 Depreciation & Amoritzation 256,151 - 256,853 (21,872) - 233 19 Taxes Other Than Income Taxes 150,005 - 150,005 0.999353 149,908 (41,10) - - 6 21 Income Taxes 97,093 - 130,005 0.999353 149,908 (14,500) (42,15) 77 23 Income Taxes 97,093 - 132,2 -	10	Fuel	759 164	_	759 164	1.000000	759 184	(749 863)	-	9,3
14 - (16,608) - (16,608) 16,608 - - - - - - 233 17 Depreciation & Amortization 256,151 - 256,151 0.999837 255,853 (21,972) - 233 19 Taxes Other Than Income Taxes 150,005 - 0.999837 0.999837 0.99083 (04,119) - 685 21 Income Taxes 97,093 875 96,218 0.999857 96,108 (14,500) (4,215) 77 23 (GenyLos on Disposal of Plant (132) -	12									
16 256,151 256,151 0.998837 255,853 (21,972) 233 19 Taxes Other Than Income Taxes 150,005 .099353 149,908 (84,119) .65 21 Income Taxes 97,093 875 96,218 0.998857 96,108 (14,200) (4,215) .74 23 (GainyLoss on Disposal of Plant 1132) - (132) . .	13 14	Purchased Power	48,410	-	48,410	1.000000	48,410	(48,410)	-	-
17 Depreciation & Ameritzation 256,151 - 226,051 0.998837 225,053 (21,972) - 233 18 - 150,005 - 150,005 0.999353 149,908 (84,119) - 65 20 - - - - - 65 21 income Taxes 97,093 875 096,218 0.998857 96,106 (14.500) (4215) 77 22 -	15 16	Deferred Costs	(16,606)		(16,608)	1.000000	(16,608)	16,608	-	-
19 Taxes Other Than Income Taxes 150,005 . 150,005 0.999333 149,908 (84,119) . 655 20 <	17	Depreciation & Amortization	256,151	-	256,151	0.998837	255,853	(21,972)	-	233,8
1 income Taxes 97,093 875 96,218 0.998857 96,018 (14,500) (4,215) 77 22 - - (132) - (132) -	19	Taxes Other Than Income Taxes	150,005		150,005	0.999353	149,908	(84,119)	-	65,7
22 (Gain)Loss on Disposal of Plant: (132) - (132) 1.000000 (132) - - - 740 24 Total Operating Expenses 1.728.408 875 1.727.531 1.000000 (132) - - - - - 740 25 Net Operating Income \$ 245.098 \$ (875) \$ 245.073 \$ 245.627 \$ (29.013) \$ (6.713) \$ 209 26	20 21	Income Taxes	97,093	875	96,218	0.998857	96,108	(14,500)	(4,215)	77,3
24 Total Operating Expenses 1,728,408 875 1,727,531 1,726,731 (981,753) (4,215) 740 25 Net Operating Income \$ 245,098 \$ (875) \$ 245,973 \$ 245,627 \$ (29,013) \$ (6,713) \$ 209 26 1.728,731 1.728,731 \$ (981,753) \$ (4,215) 740 27 \$ 245,097 \$ (29,013) \$ (6,713) \$ 209 28 1.728,731 \$ (981,753) \$ (6,713) \$ 209 29 1.728,731 \$ (29,013) \$ (6,713) \$ 209 30 1.728,731 \$ (29,013) \$ (6,713) \$ 209 31 1.728,731 \$ (29,013) \$ (6,713) \$ (29,013) 32 1.728,731 \$ (29,013) \$ (6,713) \$ (6,713) 33 1.728,731 1.728,731 \$ (10,113) \$ (10,113) \$ (10,113) 33 1.728,731 1.728,731 \$ (10,113) \$ (10,113) \$ (10,113) \$ (10,113) \$ (10,113) 34 1.728,731 1.728,731 1.728,731 1.728,731 1.728,731 1.728,731 1.728,731 <td>22</td> <td></td> <td>(130)</td> <td></td> <td>(122)</td> <td>1 000000</td> <td>(120)</td> <td></td> <td></td> <td>(1)</td>	22		(130)		(122)	1 000000	(120)			(1)
26 Net Operating Income \$ 245.098 \$ (875) \$ 245.973 \$ 245.627 \$ (29.013) \$ (6.713) \$ 209 27 .	23 24			875		1.000000		(981,753)	(4,215)	740,7
28 29 30 31 32 33 34 35 36 37 38 39 39 39 39 39 31 32 33 34 35 36 37 38 39 39 30 31 32 33 34 35 36 37 38 39 30 31 32 33 34 35 36 37 38 39 31 32 33 34 35 36 37 38 39	25 26	Net Operating Income	\$ 245,098	\$ (875)	\$ 245,973		\$ 245,627	\$ (29,013)	\$ (6,713)	\$ 209,9
29 30 31 32 33 34 35 36 37 38 39 39 39 30 31 32 33 34 35 36 37 38 39 40 41 42	27									
30 31 32 32 33 34 35 36 37 38 39 40 41 42	28 29									
32 33 34 35 36 37 38 39 40 41 42	30									
33 34 35 36 37 38 39 40 40 41										
35 36 37 38 39 40 41 42	33									
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37 38 39 40 41 42										
38 39 40 41 42										
40 41 42	38									
41 42	39									
42	40									
	43									

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SCHEDULE			ADJUSTED JURISDICTIONAL NET OF	ERATING INCOME					Page 2 of 3
	BLIC SERVICE COMMISSION		Provide the calculation of jurisdictional recant historical year.	net operating income for the test ye	ar, the prior year and the most			Type of data shown; Projected Test Year En XX Projected Prior Year En Historical Prior Year En	død 12/31/2013
DOCKET No.	130040-EI		(Dollars in 000's)					Witness: J. S. Chronist	
		(1)	(2) Non-	(3) Total	(4)	(5) Jurisdictional	(6) Commission Jurisdictional	(7) Company Jurisdictionat	(8) Adjusted Jurisdictional
Line Account	Account	Total Company	Electric	Electric	Jurisdictional	Amount	Adjustments	Adjustments	Amount
No. Number	Name	Per Books	Utility	(1)-(2)	Factor	(3)x(4)	(Schedule C-2)	(Schedule C-2)	(5)+(6)
1									
2								_	
3	Revenue From Sales	\$ 1,857,065	\$ -	\$ 1,857,065	1.000000	\$ 1,857,085	\$ (948,878)	s -	\$ 908,187
4	Other Operating	102,352	-	102,352	0.859778	88.000	(46,952)	-	41,048
6	onto operaning		· <u> </u>				<u></u>		
7	Total Operating Revenues	1,959,417	-	1,959,417		1,945,065	(995,830)	-	949,235
8									
9	Other D&M	414,343	-	414,343	0.992501	411,236	(85,902)	-	325,334
10 11	Fuel	727,253		727,253	1.000000	727.253	(718,320)		8.933
12	Fuer	121,233	-	121,255	1.00000	121,200	(7 10,320)	-	0,000
13	Purchased Power	60,115	-	60,115	1.000000	60,115	(60,115)	-	
14									
15	Deferred Costs	(9,408)	-	(9,408)	1.000000	(9,408)	9,408	-	•
16									
17 18	Depreciation & Amortization	246,099	-	246,099	0.987562	243,038	(20,143)	-	222,895
	Taxes Other Than Income Taxes	141,130	-	141,130	0.993162	140,165	(79,697)	_	60,466
20		,					(
	Income Taxes	114,458	2,130	112,328	0.981492	110,249	(12,799)	-	97,450
22									
	(Gain)/Loss on Disposal of Plant	(307)	· <u> </u>	(307)	0.983713	(302)	<u> </u>	<u> </u>	(302)
24	Total Operating Expenses	1,693,683	2,130	1,691,553		1,682,346	(967,568)	-	714,778
25 26 27	Net Operating Income	<u>\$ 265,734</u>	\$ (2,130)	\$ 287,864		\$ 262,719	\$ (28,261)	<u>\$</u>	\$ 234,457

Recap Schedules: A-1

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SCHEDULE	C-1	SULCA	TED JURISDICTIONAL NE	OPERATING INCOME					Page 3 of 3
FLORIDA PL	BLIC SERVICE COMMISSION	EXPLANATION: Provide		nal net operating income for	the test year, the prior year a	nd the most	T	ype of data shown: Projected Test Year f Projected Prior Year XX Historical Prior Year f	Ended 12/31/2014 Ended 12/31/2013
DOCKET No	130040-EI		(Dollars in 000's)					Witness: J. S. Chroni	
	· · · · · · · · · · · · · · · · · · ·	(1)	(2) Non-	(3) Total	(4)	(5) Jurisdictional	(6) Commission Jurisdictional	(7) Company Jurisdictional	(8) Adjusted Jurisdictional
Line Account		Total Company Per Books	Electric Utility	Electric (1)-(2)	Jurisdictional Factor	Amount (3)x(4)	Adjustments (Schedule C-2)	Adjustments (Schedule C-2)	Amount (5)+(6)
1 2									
3	Revenue From Sales	\$ 1,949,888	\$-	\$ 1,949,888	0.996752	\$ 1, 9 43,555	\$(1,045,423)	\$-	\$ 898,132
5	Other Operating	31,499	<u> </u>	31,499	0.499444	15,732	25,121		40,853
7 8	Total Operating Revenues	1,981,387	-	1,981,387		1,959,287	(1,020,302)	-	938,985
9 10	Other O&M	370,824	-	370,824	0.982215	364,229	(64,683)	-	299,546
11 12	Fuel	711,623	-	711,623	0.999692	711,404	(705,266)	-	6,138
13 14	Purchased Power	105,306	-	105,306	1.000000	105,306	(105,306)	-	-
15 16	Deferred Costs	(13,650)	-	(13,650)	1.000000	(13,650)	13,650	-	(0)
17 18	Depreciation & Amortization	237,246	-	237,246	0.968467	229,765	(17,957)	-	211,808
19 20	Taxes Other Than Income Taxes	151,289	-	151,289	0.987825	149,447	(91,822)	-	57,625
21 22	Income Taxes	120,217	1,782	118,435	0.994858	117,826	(14,726)	-	103,100
23 24	(Gain)/Loss on Disposal of Plant Total Operating Expenses	<u>(380)</u> 1,682,475	1,782	(380) 1,680,693	0.963158	(366) 1,663,961	(986,111)		<u>(366)</u> 677,850
25 26	Net Operating Income	\$ 298,912	<u>\$ (1,782)</u>	\$ 300,694		\$ 295,326	\$ (34,190)	<u> </u>	\$ 261,135

47

51 Totals may be affected due to rounding. Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

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CHEDULE C				NG INCOME A								Page 1	
	BLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent Type of data shown: historical year. Provide the details of all adjustments on Schedule C-3. XX Projected Test Y Projected Prior Y Historical Prior Y											
OCKET No.	130040-EI			(Dollars in 000's	s)		_					Witness: J. S. Chronister	
ine Account o. Number	Account Name		(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees / Gross Receipts Tax	Commiss (4) Fuel Rev & Exp	ion Adjustme (5) Industry Assoc. Dues	ents (6) Solaris and Waterfall	(7) Stock- holder Relations	(8) GPIF Rev <i>e</i> nues/ Penalties	(9) Incentive Compensation Plan		
1 2 3 4	Revenue From Sales	\$ 1,941,801	\$ (54,496)	\$ (94,835)	\$ (83,258) \$	(796,484) \$	5 -	\$-	\$ -	\$ (1,501)	\$-		
	Other Operating		3,438	7,116		9,252		<u> </u>	<u> </u>				
	Total Operating Revenues	1,972,358	(51,058)	(87,719)	(83,258)	(787,232)	-	-	-	(1,501)	-		
9	Other O&M	434,028	(50,620)	(26,873)	-	(769)	(64)	(6)	(219	-	(946)		
1 12	Fuel	759,164	-	-	-	(749,863)	-	-	-	-	-		
4	Purchased Power	48,410	-	(21)	-	(48,389)	•	-	-	-	-		
6	Deferred Costs	(16,608)	-	-	-	16,606	-	-	-	-	-		
18	Depreciation & Amortization	255,853	-	(18,790)	-	(2,938)	-	-	-	-	-		
20	Taxes Other Than Income Taxes	149,908	(39)	(68)	(83,347)	(567)	- 25	- 2	- 84	- (579)	- 365		
22	Income Taxes	96,108 (132)	(151)	(16,190)	34	(512)	25	2		(579)	305		
	(Gain)/Loss on Disposal of Plant Total Operating Expenses	1,726,731	(50,810)	(61,942)	(83,313)	(786,429)	(39)	(4)	(134	(579)	(581)		
	Net Operating Income	\$ 245,627	\$ (248)	<u>\$ (25,777)</u>	\$ <u>55</u> \$	(803)	i 39	<u>\$4</u>	<u>\$ 134</u>	\$(922)	\$ 581		
9 0 1													
12 13 14													
5 6													
17 18 19													
39 40													

FLORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION:	Provide a sc	hedule of net oper	ating income adjustm	ents for the test year, the prior year and the most recent	Type of data shown:
	TAMPA ELECTRIC COMPANY				tails of all adjustments		XX Projected Test Year Ended 12/31/20 Projected Prior Year Ended 12/31/20 Historical Prior Year Ended 12/31/20
OCKET No.	130040-El			(Dollars in 000's			Witness: J. S. Chronister
		(10) OUC	nission Adjus (11) Income	(12)	(13) Jurisdictional Adjusted		
ine Account		Acq	Tax	Total	Per		
lo. Number	Name	Adj	True-Up	Adjustments	Commission		
2							
3	Revenue From Sales	\$-	\$ -	\$ (1,030,573)	\$ 911,228		
4							
5	Other Operating		•	19,806	50,363		
6							
7	Total Operating Revenues	-	-	(1,010,767)	961,591		
8 9	Other O&M	-		(79,497)	354,531		
9 10	Other Oali	-	-	(13,431)	554,551		
11	Fuel	-	-	(749,863)	9,301		
12							
13	Purchased Power	-	-	(48,410)	-		
14							
15	Deferred Costs	-	-	16,608	-		
16		(244)	-	(21.072)	233,881		
17 18	Depreciation & Amortization	(244)	-	(21,972)	200,001		
19	Taxes Other Than Income Taxes	(97)		(84,119)	65,789		
20							
21	Income Taxes	132	2,288	(14,500)	81,608		
22							
23	(Gain)/Loss on Disposal of Plant		-	-	(132)		
24 25	Total Operating Expenses	(209)	2,288	(981,753)	744,978		
25 26	Net Operating Income	\$ 209	\$ (2.288	3) \$ (29,014)	\$ 216,613		
27	·····	·					
28							
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39							
40 41 Totals m	nay be affected due to rounding.						
_	chedules: C-3						Recap Schedules: C-1

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	BLIC SERVICE COMMISSION			NG INCOME AL		ments for the t	est year, the prior year and the most rece	nt Type of data shown:
OMPANY: T	AMPA ELECTRIC COMPANY		nistorical year.	XX Projected Test Year Ended 12/31/201 Projected Prior Year Ended 12/31/201 Historical Prior Year Ended 12/31/201				
OCKET No.	130040-EI			Dollars in 000's				Witness: J. S. Chronister
ine Account Io. Number	Account Name	Adjusted Per Commission Schedule C-2 Col. 14	(1) Base Revenue	mpany Adjustm (2) Calpine Contract Adjustment	(3) Auburndale Wheeling	Total Adjustments	Jurisdictional Adjusted Per Company	
1								
2 3 4	Revenue From Sales	\$ 911,228	\$ (3,419)	\$-\$	<u> </u>	\$ (3,419)	\$ 907,809	
5	Other Operating	50,363		(3,969)	(3,540)	(7,509)	42,854	
-	Total Operating Revenues	961,591	(3,419)	(3,969)	(3,540)	(10,928)	950,663	
-	Other O&M	354,531	-	-	-	-	354,531	
	Fuel	9,301	-	-	-	-	9,301	
	Purchased Power	-	-	-	-	-	-	
	Deferred Costs	-	-	-	-	-	-	
	Depreciation & Amortization	233,881	-	-	-	-	233,881	
	Taxes Other Than Income Taxes	65,789	-	-	-	-	65,789	
	Income Taxes	81,608	(1,319)	(1,531)	(1,366)	(4,215)	77,392	
	(Gain)/Loss on Disposal of Plant	(132)	-		-	-	(132)	
	Total Operating Expenses	744,978	(1,319)	(1,531)	(1,366)	(4,215)	740,762	
	Net Operating Income	\$ 216,613	\$ (2,100)	\$ (2,438) \$	(2,174)	\$ (6,713)	\$209,901	
28								
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	ay be affected due to rounding.							

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LORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION:	Provide a sch	edule of net oper	rating income adjust	tments for the	test year, the	prior year an	nd the mo	ost recer	ot	Type of d	lata shown:
			historical year.	Provide the de	tails of all adjustmen	nts on Schedu	le C-3.						Projected Test Year Ended 12/31/201
OMPANY: T	AMPA ELECTRIC COMPANY											XX	Projected Prior Year Ended 12/31/20
OCKET No.	130040-EI			(Dollars in 000's	5)								Historical Prior Year Ended 12/31/201 Witness: J. S. Chronister
						Commiss	sion Adjustme	ents					
		Jurisdictional	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	_
				Environmental	Franchise	Fuel	Industry	Solaris		ock-	GPIF	Incentive	
o. Number	Account Name	Schedule C-1 Col. 5	Expenses	Expenses	Fees / Gross Receipts Tax	Rev & Exp	Assoc. Dues	and Waterfall		older ations	Revenues/ Panalties	Compensation Plan	n
1			Experiede	Laponooo		<u> </u>	0000	Trate-tai	T COM		1 analiso		-
2													
	Revenue From Sales	\$ 1,857,065	\$ (49,395)	\$ (101,183)	\$ (79,005) \$	6 (719,834)	\$-	\$-	\$	-	\$ 538	\$-	
4 5	Other Operating	88,000	(25)	5,943		(52,870)	-	-			-	-	_
6													_
7 8	Total Operating Revenues	1,945,065	(49,419)	(95,240)	(79,005)	(772,704)	-	-		-	538	-	
	Other O&M	411,236	(49,069)	(35,033)	-	(612)	(63)	(1	Б)	(209)	-	(910))
10 11	Fuel	727,253		-	•	(718,320)		-		-		-	
12		12,200				(110,020)							
	Purchased Power	60,115	-	(23)	-	(60,092)	-	-		-	-	-	
14 15	Deferred Costs	(9,408)	_	-		9,408	-	-					
16		(0,100)				0,100							
	Depreciation & Amortization	243,038	-	(18,188)	-	(1,714)	-	-		•	•	-	
18 19	Taxes Other Than Income Taxes	140,165	(36)	(73)	(78,979)	(513)	-						
20		110,100	()	()	(70,010)	(0.0)							
	Income Taxes	110,249	(119)	(16,187)	(10)	(293)	24	:	2	81	208	351	
22 23	(Gain)/Loss on Disposal of Plant	(302)											
	Total Operating Expenses	1,682,346	(49,223)	(69,504)	(78,989)	(772,136)	(39)		4)	(128)	208	(559)	<u>,</u>
25			()	(********)	((,,	()	```	.,	(-=-)			
	Net Operating Income	\$ 262,719	\$ (196)	\$ (25,736)	\$ (16) \$	(569)	\$ 39	\$ 4	4 \$	128	\$ 330	\$ 559	=
27 28													
.o !9													
80													
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36 37													
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11 Totals ma	ay be affected due to rounding.												

Supporting Schedules: C-3

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Recap Schedules: C-1

SCHEDULE				TING INCOME A			Page 5 o
	BLIC SERVICE COMMISSION				rating income adjustments f tails of all adjustments on S	or the test year, the prior year and the most recent chedule C-3.	Type of data shown: Projected Test Year Ended 12/31/201 XX Projected Prior Year Ended 12/31/201 Historical Prior Year Ended 12/31/201
OCKET No	130040-EI			(Dollars in 000's	5)		Witness: J. S. Chronister
		Comm	ission Adjus	stments	(13)		
		(10)	(11)	(12)	Jurisdictional		
		OUC	Income		Adjusted		
Line Account No. Number		Acq Adj	Tax True-Up	Total Adjustments	Per Commission		
1			True-op	Aquaimenta	Commission		
2							
3	Revenue From Sales	\$-	s -	\$ (948,878)	\$ 908,187		
4							
5	Other Operating			(46,952)	41,048		
6 7	Total Operating Revenues		-	(995,830)	949,235		
8	Total Operating Revenues	-		(885,030)	345,233		
9	Other O&M	-	-	(85,902)	325,334		
10							
11	Fuel	-	•	(718,320)	8,933		
12				(00.445)			
13	Purchased Power	-	-	(60,115)	-		
14 15	Deferred Costs		-	9,408			
16				0,100			
17	Depreciation & Amortization	(241)	-	(20,143)	222,895		
18							
19	Taxes Other Than Income Taxes	(96)	-	(79,697)	60,468		
20 21	· -	130	3,014	(12,799)	97,450		
21 22	Income Taxes	150	3,012	(12,799)	97,450		
23	(Gain)/Loss on Disposal of Plant	-	-	-	(302)		
24	Total Operating Expenses	(207)	3,014	(967,568)	714,778		
25							
26	Net Operating Income	\$ 207	\$ (3,012) \$ (28,263)	\$ 234,457		
27 28							
20							
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40	· · · · · · · · ·						
	nay be affected due to rounding.						Recap Schedules; C-1

Supporting Schedules: C-3

FLORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION:	Provide a sche	edule of net ope	rating income adjust	ments for the	e test year, t	he prior year	and t	he most rece	nt	Type of a	data shown:
COMPANY: T	AMPA ELECTRIC COMPANY		historical year. Provide the details of all adjustments on Schedule C-3.								xx	Projected Test Year Ended 12/31/201 Projected Prior Year Ended 12/31/201 K Historical Prior Year Ended 12/31/201	
DOCKET No.	130040-EI			(Dollars in 000's	s)								Witness: J. S. Chronister
							sion Adjustm						_
		Jurisdictional Per Books	(1) Concernation	(2) Environmental	(3) Franchise	(4) Fuel	(5) Industry	(6) Solaris		(7) Stock-	(8) GPIF	(9) Incentive	
Line Account	Account		Revenues &		Fees / Gross	Rev &	Assoc.	and		holder		Compensatio	n
No. Number	Name	Col, 5	Expenses	Expenses	Receipts Tax	Ехр	Dues	Waterfall	1	Relations	Penafties	Plan_	_
1													-
2 3	Revenue From Sales	\$ 1,943,555	\$ (49.475)	\$ (84,244)	t (01 101) t	(818,547)	¢ .	s -	s	_	\$ (2,056)	¢ _	
4	Revenue From Sales	\$ 1, 343 ,555	\$ (48,475)	\$ (04,244)	¢ (91,101) \$	(010,047)	. -	φ -	φ	-	\$ (2,000)	φ -	
5	Other Operating	15,732	5,271	819		19,031	-	-				-	_
6						_							
	Total Operating Revenues	1,959,2 87	(44,204)	(83,425)	(91,101)	(799,516)	-	-		-	(2,056)	-	
8 9	Other O&M	364,229	(43,868)	(19,083)	-	(921)	(63		(6)	(191)	-	(551))
10			(1-,+++)	(,,		(021)	(00	, ,	(-)	()		(,
	Fuel	711,404	-	•	-	(705,266)	-	-		-	-	-	
12		445 849		•		(105 000)							
13 14	Purchased Power	105,306	-	0	-	(105,306)	-	-		-	-	-	
	Deferred Costs	(13,650)	-	-	-	13,650	-	-		-	-	-	
16						.,							
	Depreciation & Amortization	229,765	-	(17,721)	-	-		-		-	-	-	
18			(20)	(04)	(24.050)	(500)							
19 20	Taxes Other Than Income Taxes	149,447	(36)	(61)	(91,052)	(580)	-	-		-	-	•	
	Income Taxes	117,826	(115)	(17,966)	(19)	(398)	24		2	74	(793)	212	
22					. ,								
	(Gain)/Loss on Disposal of Plant	(366)	-	-	-		-	-		-	-	<u>.</u>	-
24 25	Total Operating Expenses	1,663,961	(44,019)	(54,830)	(91,071)	(798,822)	(39) ((4)	(117)	(793)	(338))
	Net Operating Income	\$ 295,326	\$ (185)	\$ (28,595)	\$ (31) \$	(694)	\$ 39	\$	4 \$	117	\$ (1,263)	\$ 338	
27									_				=
28													
29													
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36 37													
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	ay be affected due to rounding.												Recap Schedules: C-1

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.							Type of data shown: Projected Test Year Ended 12/31/ Projected Prior Year Ended 12/31/ XX Historical Prior Year Ended 12/31/		
DOCKET No	. 130040-EI					llars in 000	s)			Witness: J. S. Chronister		
			(10) OUC	(11) Incom	e	Adjustments (12) Parent	(13)	(14) Jurisdictic Adjuste				
Line Account No. Number			Acq Adj	Tax True-L		Debt djustment	Total Adjustments	Per Commiss	ion			
1			,,	1100 0	<i>σρ</i>	ajaarnant	rajustitiento	001111100				
2												
3 4	Revenue From Sales		\$-	\$	- \$	-	\$ (1,045,423)\$898,1	32			
5 6	Other Operating	-			<u>.</u>	-	25,121	40,8	53			
- 7 8	Total Operating Revenues		-		•	-	(1,020,302) 938,9	85			
9 10	Other O&M	*	-		-	-	(64,683) 299,5	46			
11 12	Fuel		-		•	-	(705,266	i) 6,1	38			
13 14	Purchased Power		-		-	-	(105,306) .				
15	Deferred Costs		-		-	-	13,650	I	(0)			
16 17	Depreciation & Amortization		(236	5)		-	(17,957) 211,8	08			
18 19	Taxes Other Than Income Taxes		(94	l)	-	-	(91,822	:) 57,6	25			
20 21	Income Taxes		127	4,	338	(214)	(14,726) 103,1	00			
22	(Coin) I and an Discontral of Plant							(7	(CC)			
23 24	(Gain)/Loss on Disposal of Plant Total Operating Expenses	-	(203	8) 4	338	(214)	(986,111		66) 50			
24 25	Tom operating Experies		(20)	·/ 4,		(217)	(200,111	, 0/1,0				
26	Net Operating Income	=	\$203	3 \$ _(4,	338) \$	214	\$ (34,190) \$ 261,1	35			
27 28												
28 29												
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39												
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Supporting Schedules: C-3

SCHEDU		JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 1 of 4
COMPAN	PUBLIC SERVICE COMMISSION Y: TAMPA ELECTRIC COMPANY	EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. (Dollars in 000's)	Type of data shown: XX Projected Test \ Projected Prior Historical Prior Witness: J. S. C	Year Ended 1 Year Ended 1	2/31/2013 2/31/2012
JUCKET	No. 130040-El			(2)	K. Ashburn (3)
		Reason for Adjustment	(1)	(2)	(3)
Line		or Omission (Provide	Total	Jurisdictional	Jurisdictiona
No.	Adjustment	Supporting Schedules)	Adjustment	Factor	Adjustment
1	Commission Adjustments				
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (248)	1.000000	\$ (248
3					
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(25,777)	1.000000	(25,777
5		The second se			
6	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	55	1.000000	55
7 8	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel	(803)	1.000000	(803
9	Puel Revenues and Expenses	adjustment clause	(803)	1.000000	(803
10					
11	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined	39	0.999355	39
12	,	to be non-utility related and one-third of EEI dues consistent with past Commission policy			
13					
14	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the	4	0.999228	4
15		waterfall which were disallowed in Order No. 12663			
16					
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	135	0.999228	134
18					(0.0.0
19 20	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(922)	1.000000	(922
20	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	582	0.999228	582
22		To remove incentive compensation pay and directly to TECO Energy a reading	502	0.000220	502
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	210	0.998628	210
24					
25	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(2,292)	0.998166	(2,288
26					
27	Total Commission Adjustments		\$ (29,017)		\$ (29,014
28					
29					
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32 33					
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40					

41 42 Totals may be affected due to rounding. Supporting Schedules:

	LE C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 2 of 4
LORIDA	PUBLIC SERVICE COMMISSION		data shown:		
		most recent historical year. X		fest Year Ended 1	
COMPAN	Y: TAMPA ELECTRIC COMPANY		•	Prior Year Ended	
				Prior Year Ended 1	
DOCKET	No. 130040-EI	(Dollars in 000's)		S. Chronister/W.	
			(1)	(2)	(3)
		Reason for Adjustment			
Line		or Omission (Provide	Total	Jurisdictional	
No.	Adjustment	Supporting Schedules)	Adjustmer	nt Factor	Adjustment
1	Company Adjustments		•		• ·• ·•
2	Base Revenue Adjustment	To adjust budget revenues to calculation using detailed billing determinants and revenue development per the MFRs E-13-a - E13-d.	\$ (2,10	00) 1.000000	\$ (2,100
3					(0.40
4	Calpine Contract Adjustment	To adjust revenues to remove the budgeted contracted revenues associated with the Calpine Transmission Contract which expires in May 2014.	(2,43	38) 1.000000	(2,438
5					
6	Auburndale Wheeling Revenue	To adjust revenues to remove transmission wheeling revenues associated with agreement that ends at the end of 2013.	(2,17	74) 1.000000	(2,174
7	Total Company Adjustments		e (0.74		¢ (0.74
8	Total Company Adjustments		\$ (6,71	2)	\$ (6,712
9					
10					
11					
12					
13					
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24 25 26 27 28 29 30 31 32 33 34					
24 25 26 27 28 29 30 31 32 33 34 35					
24 25 26 27 28 29 30 31 32 33 34 35 36					
24 25 26 27 28 29 30 31 32 33 34 35 36 37					
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38					
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39					
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40					
24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	s may be affected due to rounding.				

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SCHEDU	LE C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 3 of 4
COMPAN	PUBLIC SERVICE COMMISSION Y: TAMPA ELECTRIC COMPANY	EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.	Type of data shown: Projected Test XX Projected Prior Historical Prior Witness: J. S.	Year Ended Year Ended	12/31/2013 12/31/2012
DOCKET	No. 130040-EI	(Dollars in 000's)	(1)	(2)	. R. Ashbum (3)
		Reason for Adjustment			
Line No.	Adjustment	or Omission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments		Adjustment	1 açıol	Adjustment
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (196)	1.000000	\$ (196)
4 5	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(25,736)	1.000000	(25,736)
6 7	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(16)	1.000000	(16)
, 8 9 10	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	(569)	1.000000	(569)
11 12	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy	39	0.988975	39
13 14 15	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	4	0.988975	4
16 17 18	Stockholders Relations	To remove A&G expenses associated with stockholders relations	130	0.988975	128
19 20	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	330	1.000000	330
21 22	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	565	0,988975	559
23 24	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	210	0.985856	207
25 26	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(3,074)	0.980636	(3,014)
27 28 29 30	Total Commission Adjustments		\$ (28,313)		\$ (28,264)
31 32 33 34					
35 36					

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37 38 39 40 41

42 Totals may be affected due to rounding. Supporting Schedules:

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SCHEDULE		JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS			Page 4 of 4	
COMPANY:	JBLIC SERVICE COMMISSION TAMPA ELECTRIC COMPANY 5. 130040-EI	EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. (Dollars in 000's)	Type of data shown: Projected Test Year Ended 12/31/ Projected Prior Year Ended 12/31/ XX Historical Prior Year Ended 12/31/ Witness: J. S. Chronister/W. R. As			
			(1)	(2)	(3)	
		Reason for Adjustment	(1)	(-/	(-)	
.ine		or Omission (Provide	Total	Jurisdictional		
No.	Adjustment	Supporting Schedules)	Adjustment	Factor	Adjustmen	
1	Commission Adjustments	T	6 (105)	4 000000	• (10)	
2 3	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (185)	1.000000	\$ (18	
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(28,595)	1,000000	(28,59	
5			(20,000)	1.000000	(20,00	
6	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(31)	1.000000	(3	
7						
8	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel	(694)	1.000000	(69	
9		adjustment clause				
10		_				
11	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined	43	0.904320	3	
12		to be non-utility related and one-third of EEI dues consistent with past Commission policy				
13 14	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the	4	0.983384		
15	Solaris and Waterial	waterfall which were disallowed in Order No. 12663	4	0.505504		
16						
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	119	0.983384	11	
18						
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(1,263)	1.000000	(1,26	
20						
21	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	344	0.983384	33	
22						
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	210	0.966823	20	
24 25	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(4,515)	0.960877	(4,33	
25	income tax mae-op - commission Aujs.	To synchronize interest supported by the capital structure after recordining to rate base	(4,515)	0.900011	(4,55	
27	Parent Debt Adjustment	To remove the income tax expense related to the parent company's investment in the subsidiary	224	0.955815	21	
28				0.0000000		
29	Total Commission Adjustments		\$ (34,339)		\$ (34,19	
30				-		
31						
32						
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35 36						
36 37						
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42 Totals may be affected due to rounding. Supporting Schedules:

CHEDULE C-			JURISDICTIONAL SEPARATION FACTOR		4 historia	Page 1 of 1	
	NUC SERVICE COMMISSION	EXPLANATION	 Provide jurisdictional factors for net operating if the test year is projected. 	ng income for the test year, and the mos	it recent historical year	Type of data shown: XX Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 Historical Prior Year Ended 12/31/2012	
OCKET No. 1	130040-EI	· · · · · · · · · · · · · · · · · · ·	(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ashbu	
			(1)	(2)	(3) Jurisdíctional		
ine	Account	Account	Total	FPSC	Separation	,	
lo	No.	Title	Company	Jurisdictional	Factor	· · · · · · · · · · · · · · · · · · ·	
1 2	440-447	Operating Revenues	\$1,973,504	\$1,972,358	0.99942		
3		oportailing recorded	\$ 1,010,004	¥1,312,000	0.00042		
4							
5		Oper & Maint Exp					
6		Steam Production Exp					
7		Operations					
8	500	Oper, Supv & Eng	4,876	4,876	1.000000		
9	501						
		Fuel	349,274	349,274	1.000000		
10	502	Steam Expense	26,869	26,869	1.000000		
11	503	Steam From Oth Sources	-	-	-		
12	505	Electric Expense	2,953	2,953	1.000000		
13	506	Misc Steam Expense	10,391	10,391	1.000000		
14	507	Rents	-	-	-		
15	509	Allowances	<u> </u>		-		
16		Total Steam Oper Exp	394,363	394,363	1.000000		
17		Maintenance					
18	510	Mtce, Supv & Eng	542	542	1.000000		
19	511	Mtce Of Structures	5,519	5,519	1.000000		
20	512	Mtce Of Boiler Plant	44,780	44,780	1.000000		
21	513	Mtce Of Electric Plt	5,258	5,258	1.000000		
22	514	Mtce Misc Plant	2,101	2,101	1.000000		
23		Total Steam Mtce Exp	58,200	58,200	1.000000		
24							
25		Other Production Exp					
26		Operations					
27	546	Oper, Supv & Eng	2,688	2,688	1,000000		
28	540	Fuel					
28 29	547 548		409,891	409,891	1.000000		
		Generation Expense	17,767	17,767	1.000000		
30	549	Misc Other Power Exp	6,389	6,389	1.000000		
31	550	Rents		<u> </u>	•		
32		Total Other Oper Exp	436,735	436,735	1.000000		
33		Maintenance					
34	551	Mtce, Supv & Eng	1,133	1,133	1.000000		
35	552	Mtce Of Structures	9,056	9,056	1.000000		
36	553	Mtce Of General Plant	12,462	12,462	1.000000		
37	554	Mtce Other Misc	530	530	1.000000		
38	555	Purchased Power	48,410	48,410	1.000000		
39	556	Load Dispatching	955	955	1.000000		
40		Total Other Mtce Exp	72,545	72,545	1.000000		
41							
42							
43							
44							
45							

49 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

FLORIDA PUBLIC S	ERVICE COMMISSION		e jurisdictional factors for net operatin st year is projected.	income for the test year, and the most	recent historical year	Type of data shown: XX Projected Test Year Ended 12/31/201	
Company: Tampa	ELECTRIC COMPANY	(Projected Prior Year Ended 12/31/20 Historical Prior Year Ended 12/31/20	
OCKET No. 13004	0-EI		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ashb	
			(1)	(2)	(3) Jurisdictional		
ine	Account	Account	Total	FPSC	Separation		
10.	No.	Title	Company	Jurisdictional	Factor		
1							
2	10700	Deferred Revenues And Expenses					
3	40730	Amortization Deferred Fuel	-	-	-		
4	40732	Amortization Deferred Capacity	-	-	-		
5	40736	Amortization Deferred Ecrc	3,457	3,457	1.000000		
6 7	40738	Amortization Deferred Eccr	-	-	-		
•	40740	Credit Deferred Fuel	(15,139)	(15,139)	1.000000		
8 9	40742	Credit Deferred Capacity	(1,469)	(1,469)	1.000000		
10	40744 40746	Credit Deferred Fuel Wholesale Credit Amortization Deferred Ecrc	- (3,378)	(3,378)	- 1.000000		
11	40748	Credit Amortization Deferred Eccr	(1,303)	(1,303)	1.000000		
12	40/40	Total Deferred Revenues And Expenses	(17,831)		1.000000		
13		Total Production O&M	944,012	<u>(17,831)</u> 944,012	1.000000		
14		Total Production Oam		544,012	1.00000		
15		Transmission					
16		Operations					
17	560	Supv & Eng	672	662	0.985850		
18	561	Load Dispatching	2.312	2,279	0.985850		
19	562	Station Expenses	1,125	1,109	0.985850		
20	563	OH Line Expense	515	508	0.985850		
21	564	UG Line Expense	-	-	-		
22	565	Transm Of Elec By Others			_		
23	566	Misc Transmission Exp	1,179	1,162	0.985850		
24	567	Rents	107	106	0.985850		
25		Total Transm Oper Exp	5,910	5,827	0.985850		
26					0.000000		
27		Maintenance					
28	568	Supv & Eng	-	-	-		
29	569	Structures	3,597	3,546	0.985747		
30	570	Station Equipment	1,460	1,439	0.985850		
31	571	OH Line Expense	2,782	2,742	0.985850		
32	572	UG Line Expense	-	-	•		
33	573	Misc Transmission Exp		-			
34		Total Transmission Exp	7,839	7,727	0.985803		
35		Total Transmission Oper Exp	13,749	13,554			
36		Distribution					
37		Operations					
38	580	Oper, Supv & Eng Exp	438	438	1.000000		
39	581	Load Dispatching	498	498	1.000000		
40	582	Station Expense	1,118	1,118	1.000000		
41	583	OH Line Expense	5,533	5,533	1.000000		
42	584	UG Line Expense	523	523	1.000000		
43	585	St Lighting & Sign Exp	310	310	1.000000		
44	586	Meter Expense	2,877	2,877	1.000000		
45	587	Cust Installtn Exp	585	585	1.000000		
46	588	Misc Distr Exp	10,330	10,330	1.000000		
47	589	Rents	503	503	1.000000		
48		Total Distrib Oper Exp	22,714	22,714	1.000000		

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Supporting Schedules: C-19, C-20, C-21, C-22

FLORIDA PUBL	IC SERVICE COMMISSION	EXPLANATI	ON: Provide jurisdictional factors for net operation if the test year is projected.	g income for the test year, and the mos	t recent historical year	Type of data shown: XX Projected Test Year	Ended 12/31/2014
COMPANY: TAN	MPA ELECTRIC COMPANY			Projected Prior Year Historical Prior Year	Ended 12/31/2013		
DOCKET No. 13	30040-EI		(Dollars in 000's)		<u></u>	Witness: J. S. Chronister/W. R. Asl	
			(1)	(2)	(3) Jurisdictional		
Line	Account	Account	Total	FPSC	Separation		
No.	No.	Title	Company	Jurisdictional	Factor		
1		Maintenance					
2	590	Mtce, Supv & Eng	-	-	-		
3	591	Mtce Of Structures	377	377	1.000000		
4	592	Mtce Of Sta Eqp	1,233	1,233	1.000000		
5	593	Mitce Of OH Lines	19,790	19,790	1.000000		
6	594	Mtce Of UG Lines	3,741	3,741	1.000000		
7	595	Mtce Of Transformers	347	347	1.000000		
8	596	Mtce Of St Lighting	2,150	2,150	1.000000		
9	597	Mtce Of Meters	932	932	1.000000		
10	598	Misc Mice	-	562	-		
10	555	Total Distrib Mtce Exp	28,570	28,570	1.000000		
12		Total Distribution Exp	51,284	51,284	1.000000		
13		Total Distribution Exp	51,204	51,204	1.000000		
14		Customer Accts Expenses					
	801				4 000000		
15	901	Supervision	4,854	4,854	1.000000		
16	902	Meter Reading	2,685	2,685	1.000000		
17	903	Cust Records & Coli	20,070	20,070	1.000000		
18 .	904	Uncollectible Accts	3,623	3,623	1.000000		
19	905	Misc Cust Accts		<u> </u>	-		
20		Total Customer Accts Exp	31,232	31,232	1.000000		
21							
22		Cust Service & Info Expenses					
23	907	Supervision		•	-		
24	908	Customer Assistance	50,922	50,922	1.000000		
25	909	Info & Instructional	1,076	1,076	1.000000		
26	910	Misc Cust Svc			-		
27		Total Cust Service & Info	51,998	51,998	1.000000		
28							
29		Sales Expenses					
30	911	Supervision	-	-	-		
31	912	Demonstrating & Selling	1,371	1,371	1.000000		
32	913	Advertising	-	-	-		
33	916	Misc Sales Exp		-	-		
34		Total Sales Expense	1,371	1,371	1.000000		
35			<u></u>				
36							
37							
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43 44							
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48	be affected due to rounding.						

Recap Schedules: C-1

Supporting Schedules: C-19, C-20, C-21, C-22

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LORIDA PUBLIC SERVICE COMMI	ifi	EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.						
DOCKET No. 130040-EI		(Dollars in 000's)	Historical Prior Year Ended 12/31/20 Witness: J. S. Chronister/W. R. Ash					
		(1)	(2)	(3) Jurisdictional				
ine Account	Account	Total	FPSC	Separation				
ło. No.	Title	Company	Jurisdictional	Factor				
1	Administrative & General Exp							
2 920	A&G Salaries	20,046	20,030	0.999221				
3 921	Ofc Supplies & Exp	7,140	7,134	0.999203				
4 922	Admin Exp Transferred - Credit	(4,757)	(4,753)	0.999264				
5 923	Outside Svc Employed	2,102	2,100	0.999168				
6 924	Property Insurance	16,535	16,523	0.999250				
7 925	Injuries & Damages	8,355	8,349	0.999226				
8 926	Employee Pensions & Benefits	46,890	46,855	0.999256				
9 928	Regulatory Commission Exp	3,248	3,246	0.999372				
10 929	Dupl Charges - Fringe Alloc	(4,781)	(4.778)	0.999331				
11 930	Misc General Expenses	33,001	32,976	0.999240				
12 931	Rents	1,180	1,179	0.999491				
13 935	Mtce Of General Plant	2,686	2,684	0.999112				
14	Total Admin & General Exp	131,645	131,545	0.999239				
15								
16								
17	Total Oper And Maintenance Exp	1,225,290	1,224,995	0.999759				
18								
19	Depreciation And Amortization Exp	256,151	255,853	0.998840				
20								
21	Taxes Other Than Income Taxes							
22	Payroll Taxes	11,712	11,702	0.999149				
23	Franchise Fees	36,301	36,301	1.000000				
24	Property Taxes	53,325	53,238	0.998384				
25	Misc Taxes	202	202	0.998167				
26	Regulatory Assessment Fees	1,420	1,419	0.999303				
27	Revenue Taxes	47,046	47,046	1.000000				
28		150,005	149,908	0.999350				
29								
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49 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

SCHEDULE C-4	JURISDICT	ONAL SEPARATION F	ACTORS - NET OPERATING INCOME		Page 5 of 10		
FLORIDA PUBLIC SERVICE COMM			operating income for the test year, and the	most recent historical year	Type of data shown:		
COMPANY: TAMPA ELECTRIC CO		ar is projected.			XX Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 Historical Prior Year Ended 12/31/2012		
DOCKET No. 130040-EI		(Dollars in 000's)					
		(1)	(2)	. (3) Jurisdictional			
Line Account	Account	Total	FPSC	Separation			
No. No.	Title	Company	Jurisdictional	Factor			
1							
2							
3	Income Taxes						
4	Federal	83,077	82,981	0.998847			
5	State	13,815	13,799	0.998847 0.9981 66			
6	Investment Tax Credits, True-ups, and Adjustments	<u>(674)</u> 96,218	(672) 96,108	0.998166			
8		50,210	30,108	0.550052			
9	(Gain)/Loss On Disposition Of Assets	(132)	(132)	1.000000			
10	· · · · · · · · · · · · · · · · · · ·						
11	Total Operating Expenses	1,727,532	1,726,731	0.999536			
12							
13	Total Net Operating Income	\$ 245,972	\$_245,627	0.998599			
14							
15 16							
17							
1B							
19							
20							
21							
22							
23 24							
24 25							
25							
27							
28							
29							

49 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

	BLIC SERVICE COMMISSION	EXPLANATION	I: Provide jurisdictional factors for net opera if the test year is projected.	ting income for the test year, and the mos	t recent historical year	Type of data shown: Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012
OCKET No.	130040-El		(Dollars in 000's)		···	Witness: J. S. Chronister/W. R. Ashbur
			(1)	(2)	(3) Jurisdictional	
ine	Account	Account	Total	FPSC	Separation	
lo.	No.	Title	Company	Jurisdictional	Factor	
1						
2	440-447	Operating Revenues	\$ 1,981,387	\$ 1,959,287	0.98885	
3						
4						
5		Oper & Maint Exp				
6		Steam Production Exp				
7		Operations				
8	500	Oper, Supv & Eng	3,313	3,248	0.980379	
9	501	Fuel	353,783	353,634	0.999579	
10	502	Steam Expense	25,115	25,065	0.998029	
11	503	Steam From Oth Sources	-	-	-	
12	505	Electric Expense	2,673	2,641	0.988208	
13	506	Misc Steam Expense	21,129	20,714	0.980343	
14	507	Rents	-	-	-	
15	509	Allowances	(1)	(1)	0.965426	
16		Total Steam Oper Exp	406,012	405,301	0.998250	
17		Maintenance				
18	510	Mtce, Supv & Eng	270	264	0.978531	
19	511	Mtce Of Structures	5,695	5,583	0.980330	
20	512	Mtce Of Boiler Plant	30,958	30,516	0.985713	
21	513	Mtce Of Electric Pit Mtce Misc Plant	4,269	4,186	0.980638	
22 23	514	Total Steam Mtce Exp	1,473	<u>1,445</u> 41, 99 4	 0.981136 0.984283 	
23 24		Total Steam Mice Exp	42,085	41,994	0.904203	
24 25		Other Production Exp				
26		Operations				
20	546	Oper, Supv & Eng	1,615	1,583	0.980343	
28	547	Fuel	357,841	357,771	0.999802	
29	548	Generation Expense	12,758	12,513	0.980778	
30	549	Misc Other Power Exp	6,021	5,905	0.980750	
31	550	Rents	-	-	-	
32		Total Other Oper Exp	378,236	377,772	0.998774	
33		Maintenance				
34	551	Mice, Supv & Eng	748	733	0.980343	
35	552	Mtce Of Structures	7,666	7,516	0.980357	
36	553	Mtce Of General Plant	12,276	12,034	0.980343	
37	554	Mtce Other Misc	325	318	0.980343	
38	555	Purchased Power	105,306	105,306	1.000000	
39	556	Load Dispatching	975	955	0.980343	
40		Total Other Mtce Exp	127,295	126,863	0.996605	
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9 Totals m	ay be affected due to rounding					

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FLORIDA PUBLIC SERV	ECTRIC COMPAN	if the te	st year is projected.	ting income for the test year, and the mos	t recent historical year	Type of data shown: Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012
OCKET No. 130040-EI	I		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ashbu
			(1)	(2)	(3) Jurisdictional	
ine Ac	count	Account	Total	FPSC	Separation	
10. I	No.	Title	Company	Jurisdictional	Factor	
1						
2		Deferred Revenues And Expenses				
3 40	0730	Amortization Deferred Fuel	-	-	-	
4 40	0732	Amortization Deferred Capacity	431	431	1.000000	
5 40	0736	Amortization Deferred Ecrc	3,082	3,082	1.000000	
6 40	0738	Amortization Deferred Eccr	-	•	-	
7 40	0740	Credit Deferred Fuel	(5,715)	(5,715)	1.000000	
	0742	Credit Deferred Capacity	(8,366)	(8,366)	1.000000	
9 40	0744	Credit Deferred Fuel Wholesale	-	•		
10 40	0746	Credit Amortization Deferred Ecrc	(16,129)	(16,129)	1.000000	
11 40	0748	Credit Amortization Deferred Eccr	(2,843)	(2,84 <u>3)</u>	1.000000	
12		Total Deferred Revenues And Expenses	(29,539)	(29,539)	1.000000	
13		Total Production O&M	924,669	922,392	0.997538	
14						
15		Transmission				
16		Operations				
17 5	560	Supv & Eng	622	512	0.822945	
18 5	561	Load Dispatching	3,030	2,494	0.822945	
19 5	562	Station Expenses	484	398	0.822945	
20 5	563	OH Line Expense	58	48	0.822945	
21 5	564	UG Line Expense	-		-	
22 5	565	Transm Of Elec By Others	14	11	0.822945	
23 5	566	Misc Transmission Exp	1,748	1,439	0.822945	
24 5	567	Rents	33	27	0.822945	
25		Total Transm Oper Exp	5,989	4,928	0.822945	
26						
27		Maintenance				
28 5	568	Supv & Eng	· •	-	-	
29 5	569	Structures	3,322	2,734	0.822945	
30 5	570	Station Equipment	1,901	1,564	0.822945	
31 5	571	OH Line Expense	3,037	2,499	0.822945	
32 5	572	UG Line Expense	3	2	0.743536	
33 5	573	Misc Transmission Exp	251	207	0.822945	
34		Total Transmission Exp	8,514	7,006	0.822917	
35		Total Transmission Oper Exp	14,503	11,935		
36		Distribution				
37		Operations				
38 5	580	Oper, Supv & Eng Exp	585	583	0.995942	
39 5	581	Load Dispatching	59	59	1.000000	
40 5	582	Station Expense	1,990	1,990	1.000000	
41 8	583	OH Line Expense	750	750	1.000000	
42 5	584	UG Line Expense	275	275	1.000000	
43 క	585	St Lighting & Sign Exp	355	355	1.000000	
44 ;	586	Meter Expense	2,322	2,319	0.998935	
45 5	587	Cust Installtn Exp	2,433	2,433	1.000000	
46 5	588	Misc Distr Exp	9,557	9,557	1.000000	
	589	Rents	451	451	1.000000	
48		Total Distrib Oper Exp	18,776	18,771	0.999742	

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Recap Schedules: C-1

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	BLIC SERVICE COMMIS		Provide jurisdictional factors for net opera if the test year is projected.	ting income for the test year, and the mos	t recent historical year	Type of data shown: Projected Test Year Ended 1 Projected Prior Year Ended 1 XX Historical Prior Year Ended 1
DOCKET No.	130040-EI		(Dollars in 000's)			Witness: J. S. Chronister/W.
			(1)	(2)	(3)	
			()	(=/	Jurisdictional	
Line	Account	Account	Total	FPSC	Separation	
No.	No.	Title	Company	Jurisdictional	Factor	
1	110.	Maintenance	Company			
2	590	Mtce, Supv & Eng	3	3	1.000000	
3	591	Mice of Structures	111	111	1.000000	
		Mice Of Sta Eqp			1.000000	
4	592		1,310	1,310		
5	593	Mtce Of OH Lines	18,206	18,206	1.000000	
6	594	Mtce Of UG Lines	3,352	3,352	1.000000	
7	595	Mtce Of Transformers	141	141	1.000000	
8	596	Mtce Of St Lighting	1,484	1,484	1.000000	
9	597	Mtce Of Meters	520	520	0.999260	
10	598	Misc Mtce	<u> </u>	<u> </u>	-	
11		Total Distrib Mtce Exp	25,127	25,126	0.999985	
12		Total Distribution Exp	43,903	43,898	0.999881	
13						
14		Customer Accts Expenses				
15	901	Supervision	4,806	4,806	0.999955	
16	902	Meter Reading	1,865	1,865	0.999955	
17	903	Cust Records & Coll	14,515	14,514	0.999909	
18	904	Uncollectible Accts	2,321	2,321	0.999955	
19	905	Misc Cust Accts	-	-	-	
20		Total Customer Accts Exp	23,507	23,505	0.999927	
21						
22		Cust Service & Info Expenses				
23	907	Supervision				
24	908	Customer Assistance	46,335	46,335	0.999997	
25	909	Info & Instructional	494	494	1.000000	
26	910	Misc Cust Svc	•	-	-	
27		Total Cust Service & Info	46,829	46,829	0.999997	
28						
29		Sales Expenses				
30	911	Supervision	-	<u>-</u>	-	
30	912	Demonstrating & Selling	- 1,168	- 1,168	1.000000	
32	913	Advertising	1	1,100	1.000000	
32	916	Misc Sales Exp	130	130	1.000000	
33 34	310	Total Sales Expense	1,300	1,300	1.000000	
		I VIAI DAINS EXPENSE	1,300		1,00000	
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Supporting Schedules: C-19, C-20, C-21, C-22

LORIDA PUBLIC SERVICE CO	MMISSION EXPLANATION: F	rovide jurisdictional factors for net operation	iting income for the test year, and the mos	t recent historical year	Type of data shown:
OMPANY: TAMPA ELECTRIC		the test year is projected.			Projected Test Year Ended 12/31/2 Projected Prior Year Ended 12/31/2 XX Historical Prior Year Ended 12/31/2
OCKET No. 130040-EI		(Dollars in 000's)			Witness: J. S. Chronister/W. R. Ast
		(1)	(2)	(3)	
		()	(-)	Jurisdictional	
ine Account	Account	Total	FPSC	Separation	
lo. No.	Title	Company	Jurisdictional	Factor	
1	Administrative & General Exp				
2 920	A&G Salaries	21,053	20,704	0.983384	
3 921	Ofc Supplies & Exp	7,746	7,615	0,983172	
4 922	Admin Exp Transferred - Credit	(3,097)	(3,046)	0.983384	
5 923	Outside Svc Employed	918	903	0.983384	
6 924	Property Insurance	15,687	15,426	0.983384	
7 925	Injuries & Damages	8,057	7,923	0.983384	
8 926	Employee Pensions & Benefits	50,950	50,119	0.983696	
9 928	Regulatory Commission Exp	2,225	2,195	0,986596	
10 929	Dupl Charges - Fringe Alloc	(6,479)	(6,372)	0.983384	
11 930	Misc General Expenses	18,474	18,167	0.983384	
12 931	Rents	1,243	1,222	0.983384	
13 935	Mtce Of General Plant Total Admin & General Exp	2,617	2,573	0.983384	
14 15	Total Admin & General Exp	119,393	117,431	0.983563	
16					
17	Total Oper And Maintenance Exp	1,174,103	1,167,289	0,994196	
18	Total Oper And Maintenance Exp	1,174,103	1,107,209	0.994190	
19	Depreciation And Amortization Exp	237,246	229,765	0.968465	
20	bepreciation and Amongation Exp		220,100	0,000400	
21	Taxes Other Than Income Taxes				
22	Payroll Taxes	10,766	10,432	0.969007	
23	Franchise Fees	44,334	44,334	1.000000	
24	Property Taxes	47,846	46,369	0.969121	
25	Misc Taxes	189	183	0.969100	
26	Regulatory Assessment Fees	1,437	1,412	0.982653	
27	Revenue Taxes	46,718	46,718	1.000000	
28		151,289	149,447	0.987826	
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49 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

23

FLORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION: Provide ju	risdictional factors for net operation	ating income for the test year, and the mos	t recent historical year	Type of data shown:	
			ear is projected.			Projected Test Yes	
COMPANY: 1	AMPA ELECTRIC COMPANY					Projected Prior Ye	
						XX Historical Prior Ye	
DOCKET No.	130040-El		(Dollars in 000's)			Witness: J. S. Chr	onister/W. R. Ash
			(4)	(0)	(0)		
			(1)	(2)	(3) Jurisdictional		
Line	A	A	Total	FPSC			
	Account	Account			Separation		
No.	No.	Title	Company	Jurisdictional	Factor		
1							
2							
3		Income Taxes					
4		Federal	102,776	102,200	0.994388		
5		State	17,091	16,995	0.994388		
6		Investment Tax Credits, True-ups, and Adjustment		(1,368)	0.955815		
7			118,435	117,826	0.994855		
8							
9		(Gain)/Loss On Disposition Of Assets	(380)	(366)	0.963258		
10							
11		Total Operating Expenses	1,680,693	1,663,961	0.990044		
12							
13		Total Net Operating Income	\$ 300,694	\$ 295,326	0.982148		
14							
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48 49 Totals may be affected due to rounding. Supporting Schedules: C-19, C-20, C-21, C-22

	MPA ELECTRIC COMPANY	PLANATION:		stments require	d to adjust the p		count for the test nounts to reflect t				Ies.		Projected Prior Historical Prior	Year Ended 12/31/ Year Ended 12/31/ Year Ended 12/31/
OCKET No. 1	30040-EI		·	(Dollars in 000	s)			l	d'-t'	1			Witness: J. S. (Chronister/W. R. As
e Account		(1) Per	(2) Non-	(3) Jurisdictional	(4)	(5)	(6) Franchise Fees / Gross	(7)	dictional Adjus (8)	(9) Base Revenue	(10) Calpine Contract	(11) Aubumdale Wheeling	(12) Total	(13) Total
Number	Account Title		Jurisdictional		Conservation	ECRC	Receipts Tax	GPIF	Fuel	Adjustment	Adjustment	Revenue	(4) thru (<u>11)</u>	Adjusted
1 2 s	SALES OF ELECTRICITY													
-	Residential Sales	\$ 1,941,801	-	\$ 1,941,801	\$ (54,496)	\$ (94.835)	\$ (83,258) \$	(1,501)	\$(796.484)	\$ (3,419)	s -	\$-	\$ (1,033,993)	\$ 907.808
	Commercial Sales			-	,			(,			-	-
5 442	Industrial Sales			-									-	
6 444	Public Street & Highway Lighting			-									-	
7 445	Other Sales to Public Authorities			-									-	
8 446	Sales to Railroads & Railways			-									-	-
9 448	Interdepartmental Sales			-									-	
0	Total Sales to Ultimate Consumers	1,941,801	-	1,941,801	(54,496)	(94,835)	(83,258)	(1,501)	(796,484)	(3,419)	•	-	(1,033,993)	907,808
	Sales for Resale	-	-	-	-	-	-	-	-	-		-	-	-
2 1	TOTAL SALES OF ELECTRICITY	1,941,801	-	1,941,801	(54,496)	(94,835)	(83,258)	(1,501)	(796,484)	(3,419)	-	-	(1,033,993)	907,808
	(Less) Provision for Rate Refunds													-
	TOTAL REVENUE NET OF REFUND PROVISION	1,941,801	•	1,941,801	(54,496)	(94,835)	(83,258)	(1,501)	(796,484)	(3,419)	-	-	(1,033,993)	907,808
5														
	OTHER OPERATING REVENUES													
	Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	•	-	-
	Miscellaneous Service Revenues	21,595	-	21,595	-	•	-	•	-	-	-	•	•	21,595
	Sales of Water and Water Power	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rent from Electric Property	9,852	13	9,839	-	-	-	-	-	-	-	-	-	9,839
	Interdepartmental Rents	388	1	387	-	-	-	•	-	-	-	-	-	387
	Deferred Fuel Revenue	(8,168)		(8,168)	-	-	-	-	8,168	-	•	-	8,168	-
	Deferred Capacity Revenue	(1,084)		(1,084)	-	-	-	-	1,084	-	-	-	1,084	-
	Deferred Environmental	(7,116)		(7,116)	-	7,116	-	-	-	-	-	•	7,116	-
	Unbilled Revenue	(215)		(215)	-	-	-	•	-	-	-	-	*	(215)
	Wheeling	3,540	-	3,540	-	-	-	-	-	-	-	(3,540)	(3,540)	-
7 456 5	S02 Allowance Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
a	Deferred Conservation Revenue	(3,438)		(3,438)	3,438	-	-	-	-	-	-	-	3,438	-
			1,133	15,217		-	-		9,252		(3,969)	-	(3,969)	11,248
9 456 (Other Electric Revenues (1)	16,350	4 4 4 7	~~ ~~~						_	(3,969)	(3,540)	12.297	
9 456 (0 1		<u> </u>	1,147	30,557	3,438	7,116	-	•	5,252	-	(0,000)		12,207	42,854
9 456 (0 1	Other Electric Revenues (1)		,	30,557 \$ 1,972,358			- \$ (83,258) \$	-		\$ (3,419)		F (2.540)	\$ (1,021,696)	

FLORIDA PUBLIC :	SERVICE COMMISSION	EXPLANATION:	If the test year				REVENUES AND		enses by prim	ary	Т	ype of data shown:	
			account for a h	nistorical five year	ar period and the	forecasted data	a for the test year	and the prior ye	ar.			Projected Test Year I	
COMPANY: TAMPA	ELECTRIC COMPANY											Projected Prior Year	
DOCKET No. 1300	40-EI					(Dollars in 000)'s)					Vitness: J. S. Chror	12101/201
							,						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Account	Account	200	<u>)8</u>	<u>20</u>	09	<u>20</u>	010	<u>20</u>	11	20	<u>112</u>	<u>2013</u>	<u>2014</u>
No. No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	 Budget
1													
2													
3 440-446	RETAIL BILLED	\$ 2,075,497	\$ 1,983,709	\$2,237,197	\$ 2,167,965	\$2,093,572	\$ 2,127,931	\$2,006,606	\$1,953,798	\$2,002,739	\$1,932,185	\$ 1,849,419	\$ 1,941,80
4 447	SALES FOR RESALE	66,773	70,376	76,100	43,472	52,784	41,584	23,963	22,525	14,930	16,291	7,646	•
5 449	PROVISION FOR REFUNDS	•	-	-	•	-	(24,000)	-	(3,222)	•	1,413	-	-
6 450		-	-	-	-	-	-	-	-	-	-	-	-
7 451	MISCELLANEOUS SERVICE REVENUES	12,789	12,799	17,559	17,950	19,244	20,871	20,904	20,587	21,036	21,536	21,356	21,59
8 454		10,098	10,715	11,805	12,155	10,163	10,578	10,136	12,311	10,078	10,403	10,224 388	9,85- 36-
9 455 10 456	INDEPARTMENTAL RENTS OTHER ELECTRIC REVENUES	352 14,539	352 20,482	354 11,661	354 17,694	324 10,712	336 20,041	425 19,786	425 24,433	416 26,057	416 25,777	26,733	36 19,89
10 456	UNBILLED REVENUES	1,762	(2,593)	3,976	8,298	4,155	20,041	(8,120)	24,433 (11,217)	1,309	(1,522)	(3,300)	(21
12 419.13	INTEREST INCOME FROM AFFILIATE (GAS UTILITY		(2,553)	- 3,970	6,296 (1)		2	(0,120)	(11,217)	-	(1,522)	(3,300)	(21
	DEFERRED CLAUSE REVENUES	(10,586)	(16,391)	- (48,935)	(7)	11,400	2 (47,079)	39,102	926	22,261	, (25,120)	46,952	(19,80
14 411.8	SO2 ALLOWANCES	19,202	11,795	13,209	93	-	(47,073) 254		41		(10, 120)	40,002	(13,00
15	OPERATING REVENUES	\$ 2,190,642	\$ 2,091,411	\$2,322,926	\$ 2,194,760	\$2,202,354	\$ 2,163,237	\$2,112,802	\$2,020,613	\$2,098,826	\$1,981,387	\$ 1,959,418	\$ 1,973,50
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24 25 26 27 28 29 30 31 32 33 33 34 35 36													
24 25 26 27 28 29 30 31 32 33 33 34 35													

LORIDA PUBLI	C SERVICE COMMISSION E	EXPLANATION:	If the test year	is PROJECTED	, provide the bu	dgeted versus a	actual operating r	evenues and ex	penses by prim	ary		ype of data shown:	
			account for a l	historical five yea	r period and the	forecasted data	a for the test yea	r and the prior ye	ear.		XX F	Projected Test Year	Ended 12/31/201
OMPANY: TAN	IPA ELECTRIC COMPANY										XX F	Projected Prior Year	Ended 12/31/201
											XX H	listorical Prior Year	Ended 12/31/201
OCKET No. 13	0040-EI					(Dollars in 000)'s)				<u> </u>	Vitness: J. S. Chror	nister
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ine Account	t Account	200	<u>)8</u>	<u>20</u>	<u>99</u>	<u>2</u> (010	20	<u>11</u>	20	<u>12</u>	<u>2013</u>	<u>2014</u>
o. No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
1	STEAM POWER GENERATION												
2													
3 500	OPR SUPV & ENG-STEAM POWER GENERATION		\$ 4,072	\$ 4,520	\$ 3,713	\$ 7,663	\$ 5,297	\$ 7,791	\$ 5,394	\$ 6,764	\$ 3,313	\$ 4,188	\$ 4,876
4 501	FUEL STEAM POWER GENERATION	261,142	278,919	319,139	274,716	319,957	285,632	351,781	325,431	364,964	353,783	344,349	349,274
5 502	STEAM EXP STEAM POWER GENERATION	17,339	17,606	18,954	17,967	20,807	19,538	22,276	23,048	20,703	25,115	25,586	26,86
6 503	STEAM FROM OTHER SOURCES	•	-	-	•	-	-	-	-	-	-	-	-
7 505	ELECTRIC EXPENSES STEAM POWER GENERATIC	4,222	2,759	869	2,709	2,760	2,631	2,428	2,719	2,791	2,673	2,781	2,95
8 506	MISC STEAM POW EXP-STEAM POWER GENERATI	6,323	8,539	13,357	7,847	7,189	7,105	6,547	7,072	12,263	21,129	9,527	10,39
9 507	RENTS STEAM POWER GENERATION	-	-	-	•	-	-	-	-	-	-	-	-
10 508	STEAM EMISSION ALLOWANCE	-	-	-			-	-	-	-	-	-	-
11 509	ALLOWANCE EXPENSE	(28)	(13)	(5)	(3)	(4)	(2)	(2)	(1)	(1)	(1)	-	-
12 509.7	LESS: RECOV. FUEL POLK-ALLOW EXPENSE	3	1		0		0		0		0		
13	STEAM POWER GENERATION	295,076	311,884	354,834	306,950	358,372	320,201	390,821	363,663	407,484	406,012	386,431	394,35
14													
15	STEAM POWER MAINTENANCE												
16 510	STEAM POWER MAINTENANCE	679	418	118	369	451	287	238	337	165	270	359	542
17 511	MAINT OF STRUCTURE STEAM POWER GENERATI	5,595	4,948	7,117	5,698	14,106	6,229	2,107	5,402	6,149	5,695	4,635	5,519
18 512	MAINT OF BOILER PLT STEAM POWER GEN	35,496	39,305	42,103	39,869	32,869	42,081	29,234	35,349	32,153	30,958	37,483	44,780
19 513	MAINT OF ELECT PLANT STEAM POWER GEN	6,766	7,330	5,314	9,679	2,721	5,524	2,344	5,304	4,644	4,269	4,749	5,25
20 514	MAINT OF MISC STEAM PLANT STEAM POWER GE	2,928	2,305	2,594	2,770	<u> </u>	1,981	13,442	1,296	1,982	1,473	1,566	2,10
21	STEAM POWER MAINTENANCE	51,465	54,306	57,246	58,385	50,147	56,102	47,365	47,688	45,093	42,665	48,792	58,20
22													
23	OTHER POWER GENERATION												
24 509.7	RECOV. FUEL POLK-ALLOW EXPENSE	(3)	(1)	-	(0)	-	(0)	-	(0)	-	(0)	•	-
25 546	OP SUPV & ENG-OTHER POWER GENERATION	3,275	4,016	3,629	3,892	3,064	4,105	2,748	3,674	3,046	1,615	1,060	2,68
26 547	FUEL-OTHER POWER GENERATION	658,742	645,715	645,063	564,396	551,231	484,373	461,853	417,477	439,680	357,841	382,904	409,89
27 548	GENERATION EXPENSES OTHER POWER GEN	11,044	12,200	12,258	11,804	11,734	11,127	11,563	10,914	11,909	12,758	14,627	17,76
28 549	MISC OTHER PWR GEN EXP-OTHER POWER GEN	6,721	5,024	6,143	13,615	4,444	4,706	4,208	5,076	4,952	6,021	5,159	6,38
29 550	RENTS-OTHER POWER GENERATION		-						-	-			-
30	OTHER POWER GENERATION	679,779	666,954	667,093	593,706	570,473	504,311	480,372	437,142	459,587	378,236	403,751	436,73
31													
32	OTHER POWER MAINTENANCE												
33			o										
34 551	MAINT SUPV & ENG-OTHER POWER SUPPLY EXP	1,460	947	1,171	936	1,003	873	1,034	840	1,124	748	1,098	1,13
35 552	SYS CONTR & LOAD DISPATCH-OTH POW SUP	8,279	8,309	9,614	10,490	7,686	7,145	7,668	6,575	9,090	7,666	B,341	9,05
36 553	MAINT GEN & ELEC PLT-OTHER POWER GEN	14,007	13,555	12,014	11, 931	9,429	10,520	12,170	12,066	12,854	12,276	11,500	12,46
37 554	MAINT MISC OTHER PWR GEN-OTHER POW GEN	278	676	439	597	523	239	523		525	325	528	530
38	OTHER POWER MAINTENANCE	24,024	23,486	23,236	23,955	18,641	18,777	21,395	19,848	23,593	21,014	21,467	23,18

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

FLORIDA PUBLIC S	SERVICE COMMISSION	EXPLANATION:	If the test year i	s PROJECTED	provide the buc	igeted versus ac	ual operating re	venues and exp	enses by prima	у У	Ту	pe of data shown:	
			account for a hi	storical five yea	r period and the	forecasted data	or the test year	and the prior yea	ar.			ojected Test Year Er ojected Prior Year Er	
COMPANT: TAMPA	CELECTRIC COMPANY											storical Prior Year Er	
DOCKET No. 13004	40-EI					(Dollars in 000's)					tness: J. S. Chronis	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line Account	Account	2008	1	200	9	201	0	<u>201</u>	1	<u>201</u>	2	<u>2013</u>	<u>2014</u>
No. No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
1													
2													
3	OTHER POWER SUPPLY												
4													
5 555	PUR POWER-OTHER POWER SUPPLY EXP	306,045	305,434	195,214	177,640	144,379	179,569	127,132	125,905	97,335	105,306	60,115	48,41
6 556	SYS CONTR & LOAD DISPATCH-OTH POW SUP	1,698	974	1,412	891	1,562	1,028	1,393	979	1,556	975	884	95
7 557	OTHER EXP OTHER POWER SUPPLY EXP	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	-	<u> </u>	·	<u> </u>
8	OTHER POWER SUPPLY	307,743	306,409	196,625	178,531	145,941	180,598	128,525	126,884	98,891	106,281	60,999	49,36
9													
10	TRANSMISSION EXPENSES OPERATING												
11													_
12 560	OPER SUPERV & ENG-TRANSMISSION	577	513	592	337	360	318	357	290	317	622	624	67
13 561	LOAD DISPATCHING-TRANSMISSION	1,028	2,150	1,900	2,459	2,041	2,727	2,677	2,608	2,769	3,030	2,167	2,31
14 562	STATION EXPENSES-TRANSMISSION	719	538	756	587	647	422	657	440	722	484	1,085	1,12
15 563	OVERHEAD LINE EXPENSES-TRANSMISSION	-	59	61	63	62	53	61	53	•	58	370	51
16 564		-	0	-	-	-	-	-	-	-	-	-	-
17 565	TRANSMISSION OF ELECTRICITY BY OTHERS	309	393 2,166	287	315	281	309	300	221	-	14	-	-
18 566 19 567	MISCELLANEOUS EXPENSES-TRANSMISSION RENTS TRANSMISSION	1,973 28	2,100	2,116 43	3,339 51	2,044 33	1,929 4	1,462	1,560	1,597	1,748 33	1,100	1,179 10 [°]
20	TRANSMISSION	4,634	5,823		7,150	5,468	5,762	<u>34</u> 5,548	<u>32</u> 5,203	<u>31</u> 5,436	5,989	<u> </u>	5,91
20	TRANSMISSION EXPENSES OF ERATING	4,034	5,025	5,755	7,130	5,406	5,702	5,546	5,203	5,430	5,969	5,446	5,91
22	TRANSMISSION EXPENSES MAINTENANCE												
23													
24 568	MAINT SUPERVISION AND ENGIN-TRANS	-	-									_	
25 569	MAINT OF STRUCTURES-TRANSMISSION	2,746	2,770	2,747	2,773	2,436	2,477	2,911	2,876	3,115	3,322	3,290	3,59
26 570	MAINT OF STATION EQUIPMENT-TRANS	1,216	1,915	1,487	1,728	1,531	1,979	1,357	2,403	1,559	1,901	1,373	1,46
27 571	MAINT OF OVERHEAD LINES-TRANSMISSION	2,624	2,037	2,335	2,429	2,252	2,500	2,752	2,346	2,522	3,037	2,755	2,78
28 572	MAINT OF UNDERGROUND LINES-TRANS	-		-,	_,	_,	0	-,	-,	-,	3	-,	-
29 573	MAINT OF MISC PLANT-TRANSMISSION	360	213	336	261	284	329	325	313	413	251	-	
30	TRANSMISSION EXPENSES MAINTENANCE	6,946	6,935	6,905	7,191	6,503	7,284	7,345	7,938	7,609	8,514	7,418	7,83
31													
32													
33													
34													
35													
36													
37													
38													
39 Totals may be	affected due to rounding.					-							

.

_	ULE C-6						OPERATING R							Page 4 of 6
LORID	A PUBLIC S	ERVICE COMMISSION	EXPLANATION:	-		•	-				У	•	pe of data shown:	
			:	account for a his	storical five year	period and the	forecasted data f	or the test year :	and the prior yea	M.			ojected Test Year En	
COMPA	NY: TAMPA	ELECTRIC COMPANY											pjected Prior Year Er	
													storical Prior Year Er	
DOCKE	T No. 13004	0-EI					(Dollars in 000's	}				Wi	Iness: J. S. Chronis	ter
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line	Account	Account	2008	1	200	9	201	<u>o</u>	<u>201</u>	1	201	2	<u>2013</u>	2014
No.	No.	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actuel	Budget	Actual	Budget	Budget
1														
2														
3		DISTRIBUTION EXPENSES OPERATING												
4														
5 580	D	OPERATION SUPERV AND ENGING DIST	626	929	737	691	433	416	248	239	275	585	450	438
6 58	1	LOAD DISPATCHING DISTRIBUTION	-	-	-	-	-	•	-	•	-	59	471	498
7 582	2	STATON EXPENSES-DISTRIBUTION	877	738	738	. 611	697	703	683	619	770	1,990	1,044	1,118
8 58	3	OVERHEAD LINE EXPENSES DISTRIBUTION	115	285	133	203	85	100	82	236	79	750	5,221	5,533
9 584	4	UNDERGROUND LINE EXPENSES-DIST	15	(1)	13	0	-	1	2	2	-	275	494	523
10 58	5	ST LIGHTING AND SIGNAL SYST EXP-DIST	369	349	370	298	317	295	319	459	510	355	292	310
11 58	6	METER EXPENSES-DISTRIBUTION	2,569	603	1,780	942	159	(1,733)	322	146	1,608	2,322	2,691	2,87
12 58	7	CUSTOMER INSTALLATIONS EXP-DIST	4,007	3,927	3,202	3,620	2,311	3,472	2,124	3,477	2,871	2,433	553	585
13 58	8	MISCELLANEOUS EXPENSES-DIST	13,414	13,209	11,896	10,487	10,483	10,382	10,775	10,114	11,047	9,557	9,364	10,330
14 589	9	RENTS-DISTRIBUTION	518	484	490	457	29	435	45	453	19	451	479	503
15		DISTRIBUTION EXPENSES OPERATING	22,510	20,522	19,358	17,309	14,514	14,070	14,600	15,745	17,179	18,776	21,059	22,715
16														
17		DISTRIBUTION EXPENSES MAINTENANCE												
18														
19 59	0	MAINT SUPERVISION & ENGINEERING-DIST	78	64	79	72	63	64	79	20	-	3	-	-
20 59	1	MAINT OF STRUCTURES-DIST	-	-		-	-	2	-	-	-	111	352	377
21 593	2	MAINT STATION EQUIPMENT-DIST	2,163	1,733	1,793	1,447	1,730	1,327	1,709	1,240	1,889	1,310	1,146	1,233
22 593	3	MAINT OF OVERHEAD LINES-DIST	18,160	19,150	22,323	22,428	21,725	22,712	21,109	20,937	21,188	18,206	18,620	19,790
23 594	4	MAINT OF UNDERGROUND LINES-DIST	3,460	3,689	3,154	3,257	2,919	3,472	3,220	3,293	3,940	3,352	3,495	3,74
24 59	5	MAINT OF LINE TRANSFORMERS-DIST	382	348	342	351	372	424	398	396	394	141	326	34
25 59	6	MAINT ST LIGHTNING & SIGNAL SYST-DISTRIB	2,302	2,168	2,135	2,023	1,919	1,834	1,810	1,853	1,925	1,484	2,017	2,150
26 59	7	MAINT OF METERS-DISTRIBUTION	555	534	562	502	660	668	642	631	702	520	870	93
27 59	8	MAINT OF MISC PLANT-DISTRIBUTION	-	-	-	-	-	-	-	-		-		
28		DISTRIBUTION EXPENES MAINTENANCE	27,100	27,684	30,389	30,080	29,388	30,503	28,967	28,369	30,038	25,127	26,826	28,57
29														
30		CUSTOMER ACCOUNTS EXPENSES												
31														
32 90	1	SUPERVISION-CUSTOMER ACCOUNTS	5,831	5,777	5,004	4,875	5,434	5,427	4,621	5,193	5,331	4,806	4,751	4,854
33 90	2	METER READING EXP-CUSTOMER ACCTS	2,833	3,543	2,722	3,147	2,449	2,570	2,867	2,515	2,274	1,865	2,557	2,685
34 90		RECORDS & COLLECTION EXP-CUST ACCTS	16,313	14,241	18,677	14,306	15,694	13,921	17,553	14,520	17,630	14,515	19,033	20,070
35 90		UNCOLLECTIBLE ACCOUNTS-CUST ACCTS	5,104	6,828	8,081	7,548	6,956	9,310	6,465	2,609	6,104	2,321	3,063	3,62
36 90	5	MISC EXPENSES-CUSTOMER ACCTS				-			·	<u> </u>	·	<u> </u>		•
37		CUSTOMER ACCOUNTS EXPENSES	30,081	30,388	32,484	29,876	30,533	31,227	31,506	24,837	31,339	23,507	29,404	31,23

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

NSES
and expenses by primary
e prior year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ne	Account	Account	<u>200</u>	<u>8</u>	<u>2</u>	009	20	<u>010</u>	<u>20</u>	<u>)11</u>	20	212	<u>2013</u>	<u>2014</u>
).	No	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
1		CUSTOMER SERVICE & INFORMATION EXPENSES												
2														
3 90	3	ASSISTANCES EXP-CUSTMR SERV & INFO	16,316	16,991	33,429	32,272	41,722	42,889	47,980	42,486	50,384	46,335	49,873	50,92
4 90)	INFO & INSTRCTL ADVTG CUST SERV & INFO	898	892	903	746	769	911	2,500	993	1,800	494	1,076	· 1,07
5 910)	MISC EXP-CUSTOMER SERVICE & INFO	-	-					-	-		-		-
6		CUST SERVICE & INFORMATION EXP	17,214	17,884	34,332	33,018	42,491	43,799	50,480	43,479	52,184	46,829	50,949	51,99
7														
8		SALES EXPENSES												
9														
10 91	1	SUPERVISION-SALES	-	-	-	-	-	-	-	-	-	-		-
11 912	2	DEMONSTRATING & SELLING EXP-SALES	2,044	1,808	1,076	949	1,057	971	1,152	1,102	1,497	1,168	1,220	1,37
12 91:	3	ADVERTISING EXPENSE	4	4	10	2	10	4	-	3	21	1	-	-
13 916	3	MISCELLANEOUS EXPENSES-SALES	149	204	247	171	60	136	4	151	-	130	-	-
14		SALES EXPENSES	2,197	2,016	1,334	1,123	1,127	1,110	1,156	1,256	1.518	1,299	1,220	1,37
15														
16		ADMINISTRATIVE & GENERAL OPERATING												
17														
18 920)	SALARIES-ADMINISTRATIVE & GENERAL	16,612	14,020	16,701	15,238	16.893	30,712	16,706	17,329	17,836	21,053	17,269	20,04
19 92	I	OFFICE SUPPL AND EXP-ADMIN & GENERAL	12,825	8,483	(1,984)	8,743	7,954	8,084	7,951	7,652	8,080	7,746	6,722	7,14
20 923		EXPENSES TRANSFERRED-CR-ADMIN & GENERAL	(1,033)	(2,251)	(1,586)	(1,455)	(1,442)	(1,492)	(1,461)	(1,555)	(2.015)	(3,097)	(3,021)	(4,75
21 92:		OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL	1,943	2,433	1,942	2,503	2,705	3,122	2,200	3,457	1,295	918	1,765	2,10
22 924		PROPERTY INSURANCE-ADMIN & GENERAL	13,686	12,363	14,388	14,388	15,910	15,379	15.867	15,203	15,823	15,687	16,049	16,53
23 92		INJURIES AND DAMAGES-ADMIN & GENERAL	7,910	5,602	7,833	2,424	7,219	4,570	6,994	5,972	6,396	8,057	8,034	8,35
24 926		EMPLY PENSION AND BENEFITS-ADMIN & GENERA	43,973	38,526	43,456	59,905	48,969	49,843	50,549	41,332	44,949	50,950	49,828	46,89
25 92		REGULATORY COMMISION EXP ADMIN & GENERAL	2,341	2,315	3,425	3,622	2,880	2,953	2,737	2,832	2,885	2,225	2,387	3,24
26 92		DUPLICATED CHARGES-CREDIT ADMIN & GENERAL	(8,871)	(9,831)	(7,702)	(7,528)	(11,792)	(11,647)	(11,277)	(13,242)	(11,922)	(6,479)	(4,512)	(4,78
27 930		MISCELLANEOUS GENERAL EXPENSES	25,967	21,495	25,821	23,438	24,522	24,539	24,007	22,091	25,681	18,474	32,209	33,00
28 93		RENTS ADMIN & GENERAL	1,056	1,068	1,089	1,090	1,117	1,127	1,142	1,214	1,162	1.243	1,180	1,18
29		ADMINISTRATIVE & GENERAL OPERATING	116,408	94,223	103,384	122,367	114,935	127,190	115,415	102,285	110,170	116,777	127,910	128,95
30			110,400	04,220	100,004	122,507	114,000	121,130	113,413	102,200	110,170	110,777	121,510	120,00
31		ADMINISTRATIVE & GENERAL MAINTENANCE												
32														
33 93:	-	MAINTENANCE OF GENERAL PLANT	4,153	3,761	4,358	2 746	3,665	3,419	3,582	2.046	2 040	2617	2 505	2.69
34 34	2	ADMINISTRATIVE & GENERAL MAINTENANCE	4,153	3,761	4,358	3,746	3,665	3,419	3,582	2,946	3,049	2,617	2,585	2,68
35 35		ADMINISTRATIVE & GENERAL MAINTENANGE	4,103	3,701	4,330	3,740	3,005	3,419	3,362	2,940	3,049	2,017	2,365	2,00
35 36		TOTAL O & M EXCLUDING DEF EXPENSE	\$ 1,589,330	\$ 1,572,275	\$1,537,335	\$ 1,413,387	\$1,392,198	\$ 1,344,355	\$1,327,077	\$1,227,284	\$1,293,170	\$1,203,642	\$ 1,194,260	\$ 1,243,11
37 37			¢ 1,005,000	φ 1,012,213	w1,337,335	φ 1,413,367	ψ1,392,190	φ 1,044,000 	φ1,321,011	φ1,221,204	\$1,293,170	φ1,203,04Z	<i>⊊</i> 1,194,200	φ 1,243,11
8		affected due to rounding.												

SCHEDULE C-6

DOCKET No. 130040-EI

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

Page 5 of 6

Type of data shown:

Witness: J. S. Chronister

XX Projected Test Year Ended 12/31/2014

XX Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012

LORIDA PUBLIC	SERVICE COMMISSION	EXPLANATION:	If the test year	is PROJECTED), provide the bu	idgeted versus a	ctual operating r	evenues and ex	penses by prim	ary	-	Type of data shown:	
			account for a h	istorical five ye	ar period and the	e forecasted data	a for the test year	and the prior y	əar.		XX F	Projected Test Year	Ended 12/31/2014
OMPANY: TAMP	A ELECTRIC COMPANY										XX I	Projected Prior Year	Ended 12/31/2013
											XX I	listorical Prior Year	Ended 12/31/2012
DOCKET No. 1300	40-E1					(Dollars in 000)'s)				١	Vitness: J. S. Chro	nister
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ine Account	Account	2008		2009		<u>2010</u>		2011		2012		<u>2013</u>	<u>2014</u>
lo. No	Title	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
1													
2 407.30 & 40	DEF RETAIL FUEL EXPENSE	(72,235)	(100,985)	48,123	81,798	(23,060)	(24,909)	(22,405)	(4,305)	(15,315)	(5,715)	(14,444)	(15,139
3 407.32 & 42	DEF CAPACITY EXPENSE	6,780	(289)	3,386	(902)	22,710	23,049	(4,235)	(5,068)	(4,185)	(7,937)	5,036	(1,469
4 407.34 & 44	DEF WHSL FUEL EXPENSE	(2,651)	(3,980)	2,566	3,278	(791)	(502)	(125)	-	-	-	-	-
5 407.36 & 46	DEF ENVIR EXPENSE	(9,080)	(16,004)	(3,229)	(8,900)	13,760	12,380	(4,493)	(7,549)	(4,748)	(13,047)	9,288	79
6 407.38 & 48	DEF CONSERVATION EXPENSE	(563)	(1,268)	(2,615)	(2,673)	(1,503)	(1,691)	(426)	(1,916)	(2,626)	(2,842)	(1,842)	(1,303
7 TOTAL DEF	CLAUSE EXPENSE	(77,749)	(122,528)	48,231	72,598	11,116	8,327	(31,684)	(18,838)	(26,874)	(29,541)	(1,962)	(17,832
8													
9 TOTAL O & M	I INCLUDING DEF EXPENSE	\$ 1,511,581	\$ 1,449,749	\$1,585,566	\$ 1,485,985	\$1,403,314	\$ 1,352,682	\$1,295,393	\$1,208,446	\$1,266,296	\$1,174,101	\$ 1,192,298	\$ 1,225,287
10													
11 403	DEPRECIATION	184,061	183,037	196,291	195,921	209,919	210,022	216,732	215,982	228,726	227,236	234,726	245,840
12 404	AMORTIZATION EXPENSE	3,247	2,786	4,770	4,651	6,000	6,043	8,000	7,617	10,213	9,824	11,189	10,128
13 406	MISC AMORTIZATION	(211)	(214)	(243)	(238)	(240)	(238)	(240)	(1,508)	(327)	186	180	180
14	DEPRECIATION & AMORTIZATION	187,097	185,609	200,818	200,334	215,679	215,828	224,492	222,091	238,612	237,247	246,095	256,148
15													
16 408	TAXES OTHER THAN INCOME TAX	146,261	136,593	150,921	146,171	146,238	145,385	142,961	143,680	146,563	151,365	141,205	150,079
17 40820	TAXES OTHER THAN INC TAX BTL	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(75)	(76)	(75)	(75
18	TAXES OTHER THAN INCOME TAX	146,165	136,497	150,825	146,075	146,142	145,289	142,865	143,584	146,488	151,289	141,130	150,004
19													
20 41160	GAIN-PRO HELD FOR FUTURE USE	(1,001)	(1,001)	(900)	(899)	(577)	(577)	(1,040)	-		(381)	-	-
21 41170	LOSS-PROP HELD FOR FUTURE USE	-	-	-	-	-	-	•	-	-	-	-	-
22 42110	GAIN NON UTIL & UTIL EXCL PHFFU	(742)	(780)	(1,049)	(977)	(486)	(932)	(307)	(381)	(373)	-	(307)	(132
23 42120	LOSS-UTL PROP EXCL PHFFU		-		18		0		1		-	-	-
24	(GAIN)/LOSS ON DISP OF UTIL PLANT	(1,743)	(1,781)	(1,949)	(1,858)	(1,063)	(1,509)	(1,347)	(380)	(373)	(381)	(307)	(132
25													
26 40910	INCOME TAXES CURRENT	42,113	8,430	56,597	32,473	46,487	63,609	35,845	(8,818)	43,257	(7,620)	(23,755)	55,031
27	INCOME TAXES CURRENT	42,113	8,430	56,597	32,473	46,487	63,609	35,845	(8,818)	43,257	(7,620)	(23,755)	55,031
28													
29 410 & 41110	DEFERRED INCOME TAXES	48,501	73,433	45,351	65,816	70,834	58,776	92,214	133,281	84,452	126,402	136,425	41,530
30	DEFERRED INCOME TAXES	48,501	73,433	45,351	65,616	70,834	58,776	92,214	133,281	84,452	126,402	136,425	41,530
31													
32 41130	INVESTMENT TAX CREDIT-CURR		-	-	-	-	-				-	-	-
33 41131	INVESTMENT TAX CREDIT-AMORT	(1,042)	(873)	(369)	(366)	(368)	(368)	(388)	(368)	(368)	(343)	(343)	(343
34	INVESTMENT TAX CREDIT	(1,042)	(873)	(369)	(368)	(368)	(368)	(368)	(368)	(368)	(343)	(343)	(343
35			. ,	,	/		. ,	/		. ,	/		
36	TOTAL OPERATING EXPENSES	\$ 1,932,672	\$ 1,851,064	\$2,036,839	\$ 1,928,457	\$1,881,025	\$ 1,834,306	\$1,789,094	\$1,697,836	\$1,778,364	\$1,680,694	\$ 1,691,543	\$ 1,727,525
37						·····							
38	NET OPERATING INCOME	\$ 257,970	\$ 240,347	\$ 286,087	\$ 266,303	\$ 321,329	\$ 328,931	\$ 323,706	\$ 322,777	\$ 320,462	\$ 300,693	\$ 267,875	\$ 245,980
20 Totala movi ho	affected due to rounding.												

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	If the requeste	ed revenue req	uirements are t	based on a histo	orical test year,	provide actual	monthly operat	tion and		Type of da	ta shown:		
COMPANY: TAMPA ELECTRIC COMPANY		maintenance	expense by pri	nse by primary account for the test year.							Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 Historical Prior Year Ended 12/31/2012 Witness: Not Applicable			
DCKET No. 130040-EI						<u> </u>	<u> </u>					Writness: Not A		
ine Account Account o. No. Title		Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1														
2														
3														
4 Not Applicable														
5														
7														
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Supporting Schedules:

CHEDU			DETAIL OF CHANC					Page 1 o
LORIDA	PUBLIC SERVICE COMMISS				e percent (.0005) of total operation	ng expenses	Type of data show	
			ent from the prior yea	r to the test year. Quantify each	reason for the change.			ed Test Year Ended 12/31/2014
OMPAN	Y: TAMPA ELECTRIC COMP	ANY						ed Prior Year Ended 12/31/201
								al Prior Year Ended 12/31/2012
OCKET	No. 130040-EI		(Dolla	rs in 000's)				s: J, S, Chronister/M, J. Hornick oung/J. B. Caldwell/B. J, Regist
OCKET	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			(-)	()	Increase / (D		>10% and Exceeds	(0)
			Test Year	Prior Year	Dollars	Percent	0.0005 of	
ine	Account		Ended	Ended	(3)-(4)	(5)/(4)	Total Expense	
о.	Number	Account	12/31/2014	12/31/2013	(\$)	(%)	\$846	Reason(s) for Change
1								
2	511	Maintenance of Structures	\$ 5,519	\$ 4,635	\$ 884	19.06	Yes	See Note 1
3								
4	512	Maintenance of Boiler Plant	\$ 44,780	\$ 37,483	\$ 7,297	19.47	Yes	See Note 1
5								
6	546	Operation Supervision & Engineering	\$ 2,686	\$ 1,060	\$ 1,629	153.67	Yes	See Note 1
7	548	Converting Evenence	0 17 767	P 44 007	\$ 3.140	24.47	N	Cas Nata 1
8 9	546	Generation Expenses	\$ 17,767	\$ 14,627	\$ 3,140	21.47	Yes	See Note 1
10	549	Misc Other Power Generation Expenses	\$ 6,389	\$ 5,159	\$ 1,229	23.82	Yes	See Note 1
11	040		• •,000	• 5,155	ψ 1,220	LU.UL	103	
12	555	Purchased Power	\$ 48,410	\$ 60,115	\$ (11,705)	(19.47)	Yes	See Note 1
13								
14	588	Misc Distribution Expenses	\$ 10,330	\$ 9,364	\$ 966	10.32	Yes	See Note 1
15								
16	920	Admin & General Salaries	\$ 20,046	\$ 17,269	\$ 2,776	18.06	Yes	See Note 1
17								
18	922	Admin Exp Transferred-credit	\$ (4,757)	\$ (3,021)	\$ (1,736)	57.45	Yeş	See Note 1
19				• • • • • • • • • • • • • • • • • • • •				
20	928	Regulatory Commission Expenses	\$ 3,248	\$ 2,387	\$ 861	36.05	Yes	See Note 1
21 22	Recoverable Clause	Environmental	\$ 79	\$ 9,268	\$ (9,208)	(99.15)	Yes	See Note 1
23	I COLORE ADIA CIQUAE		y 13	4 5,206	4 (3,203)	(99.13)	165	See Note 1
24	Deferred Clause	Capacity	\$ (1,469)	\$ 5,036	\$ (6,505)	(129.17)	Yes	See Note 1
25					· · · · · · · · · · · · · · · · · · ·	(,		
26	408-12	Payroll Taxes	\$ 11,712	\$ 10,625	\$ 1,087	10.23	Yes	See Note 1
27								
28	409-10	Income Taxes Current Payable - ATL	\$ 55,030	\$ (23,754)	\$ 78,785	(331.66)	Yes	See Note 1
29								
30	410's	Deferred Income Tax - ATL	\$ 75,486	\$ 167,560	\$ (92,074)	(54.95)	Yes	See Note 1
31								
32								
33 34								
35								
36								
37								
38								
39								
40	Note: The FERC accourt	nts exclude recoverable clause.						

*

LORIDA I	PUBLIC SERVICI	E COMMISSION EXPLANATION	I: Provide the changes in primary account	unts that exceed 1/20th of one	percent (.0005) of total opera	ating expenses	Type of data shown:	
			and ten percent from the prior year to					Test Year Ended 12/31/2014
MPAN	: TAMPA ELECT	RIC COMPANY			••••		-	Prior Year Ended 12/31/2013
							•	Prior Year Ended 12/31/2012
								J. S. Chronister/M. J. Hornick/
OCKET	lo. 130040-EI		(Dollars	in 000's)				ng/J. B. Caldweil/B. J. Registe
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(1)	(2)	(-)	(1)	increase /		>10% and Exceeds	(-)
			Test Year	Prior Year	Dollars	Percent	0.0005 of	
ne	Account		Ended	Ended	(3)-(4)	(5)/(4)	Total Expense	
D.	Number	Account	12/31/2014	12/31/2013	(\$)	(%)	\$846	Reason(s) for Change
1	Note 1:							
2								
3	511	Maintenance of Structures	Primarily a labor shift from FERC 513	8 512 and to a lesser degree	increased outage days (Big	Bend Units 184 have a m	aior outage in 2014 as compared to	only Unit 3 in 2013)
4	511	Maintenance of Officiales	Thinking a labor sinch of the Erco of the	o o 12, and to a leader dogree	, increased outlige days (big			
5	512	Maintenance of Boiler Plant	Increased outage days (Big Bend Un	its 184 have a major outage in	2014 as compared to colv II	Init 3 in 2013) somewhat of	fset by labor shift to FERC 511	
5 6	512	mandenance or bondt Fidilit	moreased dulage days (big bend Off	ine indre e major ourage m	as compared to only 0	and a reactory somewhat of	out of abor anim to rend of t	
•	540	Oneschier Succession & Fasienssien	Chiff from viorious FERC accounts for	n ole alamt, a sid start and ward		naincodina europat fas tho	water treatment facility	
7	546	Operation Supervision & Engineering	Shift from various FERC accounts for	r air plant, aciu plant and wafel	iouse operations; additional i	andwarening anbbout tot the	water treatment raciiity.	
8	F 40	0						
9	548	Generation Expenses	Approximately \$2.5M for chemicals/c	consumables related to the Pol	water treatment facility, and	abor mnation		
10	540				· · · · · · · · · · · · · · · · · · ·	14 (-b (- B -4)		
11	549	Misc Other Power Generation Expenses	Approximately \$1.0M for additional p	personnel needed for the Polk	water treatment facility, and c	other labor inflation		
12								
13	555	Purchased Power	Not included in Rate Base - Recover	ry Clause			•	
14								
15	588	Misc Distribution Expenses	The increase is primarily due to norm	al salary increase and some of	ost reductions made in 2013			
16								
17	920	Admin & General Salaries	The variance is primarily due to an in	crease in the company's Perfo	rmance Sharing Plan and no	rmal salary increase.		
18								
19	922	Admin Exp Transferred-credit	The variance is associated with chan	iging Performance Sharing Pla	n incentive and its allocation	to capital		
20								
21	928	Regulatory Commission Expenses	The variance is due to the rate case	amortization in 2014				
22	_							
23	Recoverable	Clause - Environmental	Not included in Rate Base - Recover	ry Clause				
24								
25	Deferred Clar	use - Capacity	Not included in Rate Base - Recover	ry Clause				
26								
27	408-12	Payroli Taxes	The variance is due to the payroll tax	es related to normal salary inc	rease			
28								
29	409-10	Incomes Taxes Current Payable - ATL	The current income taxes are a fund				r down.	
30			This decrease is mostly due to the in	pact of the rapairs and bonus	depreciation deductions betw	reen 2013 and 2014.		
31								
32	410's	Deferred Income Tax - ATL	The decrease in deferred income ta	ax is primarily due to book /tax	differences related to repairs	and bonus depreciation be	tween 2013 and 2014.	
33								
34								
35								
36								
37								
38								
39		•						
33								

Supporting Schedules:

LORIDA	PUBLIC SERVICE COMMISSIO EXPLAN	ATION Provide a schedule showin	g the change in co	ost, by function	nal group, for t	he last five yea	irs.			Type of da	ita shown:		
										F	Projected Test	Year Ended 12/3	1/2014
OMPAN	Y: TAMPA ELECTRIC COMPANY									F	Projected Prior	Year Ended 12/3	1/2013
										XX I	listorical Prior	Year Ended 12/3	1/2012
										1	Vitness: J. S.	Chronister/M, J, I	Hornick
OCKET	No. 130040-EI											E. Young/J. B. Ca	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
			20		200		<u>201</u>		<u>20</u>		201		
ine		Type of	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
	cription of Functional Group	Cost	(000's)	Change	(000's)	Change	(000's)	Change	(000's)	Change	(000's)	Change	
1			(000 0)		(0000)		(0000)		(0000)	<u>stange</u>	(0000)	0.11.90	
2	Fuel	Variable	\$ 924,621	7 84%	\$ 839,109	-9.25%	\$ 770,003	-8 24%	\$ 742,907	-3 52%	\$ 711,623	-4.21%	
2	Fuei	Valiable	Ψ 324,021	7.0476	\$ 039,109	-9.2076	φ //0,003	-0.24 /0	φ 14 <u>2,9</u> 01	-5.52 /6	φ / Π,0 <u>2</u> 3	-4.2176	
4	I	Semi-Variable	305,434	40.00%	177,640	44 0 40/	179,569	1.09%	125,905	00.000	105,306	-16.36%	
4 5	Interchange	Semi-vanable	305,434	12.32%	177,040	-41.84%	179,509	1.09%	125,905	-29.88%	105,306	-10.30%	
-	.	A 114 114											
6	Production	Semi-Variable	132,984	5.94%	144,778	8.87%	130,417	-9.92%	126,412	-3.07%	137,279	8.60%	
7													
8	Transmission	Semi-Variable	12,758	8.39%	14,342	12.42%	13,046	-9.04%	13,142	0.74%	14,503	10.36%	
9													
10	Distribution	Semi-Variøble	48,206	1.96%	47,389	-1.69%	44,573	-5.94%	44,114	-1.03%	43,903	-0.48%	
11													
12	Customer Account	Semi-Variable	30,388	4.77%	29,876	-1.68%	31,227	4.52%	24,837	-20.46%	23,507	-5.35%	
13													
14	Customer Service & Information & Sales	Semi-Variable	19,900	22.30%	34,141	71.56%	44,909	31.54%	44,735	-0.39%	48,128	7.58%	
15													
16	Administrative and General	Semi-Variable	97,984	-8.80%	126,113	28.71%	130,609	3.57%	105,231	-19.43%	119,393	13,46%	
17													
18	Depreciation	Fixed	185,609	3.93%	200,334	7.93%	215,828	7.73%	222,091	2.90%	237,251	6.83%	
19													
20	Taxes	Semi-Variable	217,422	-3.00%	243,996	12.22%	267,305	9.55%	267,676	0.14%	269,737	0.77%	
21					,				. ,				
22	Interest (without AFUDC)	Semi-Variable	117,073	2.77%	120,720	3.12%	123,744	2.50%	122,370	-1.11%	111,302	-9.04%	
23						-			,				
24	TOTAL		\$2,092,379	5.50%	\$ 1,978,438	-5.45%	\$ 1,951,230	-1.38%	\$ 1,839,420	-5.73%	\$ 1,821,932	-0.95%	
25				=		-		=		=			
26													
20													
28													
29	A1-4												
30	Note:												
31	Amounts do not include deferred expenses reco												
32	Taxes include income taxes, investment tax cre	aits and taxes other than income.											
33													
34													
35													
36													
37													
38													
39 Total:	s may be affected due to rounding.												

	C SERVICE COMMISSION	EXPLANATION:	Brovide a detailed broakdown of th	te care expenses by c	onvice provide	d for each outside consultant, attorney,				Type of	data eb	0000		
	L SERVICE COMMISSION	EXPLANATION.	engineer or other consultant provide							Type of			Year Ended 12	21/2014
	PA ELECTRIC COMPANY		engineer or other consultant provid	ing professional servic	ces for the cas	θ.						-	Year Ended 1.	
UMPANT: TAM	PA ELECTRIC COMPANY											-	Year Ended 1: Year Ended 1:	
OCKET No. 130	040 EI			(Della	ms in 000's)							itness: J. S.		03112012
OURET NO. 130	5040-EI			(Dolla	15 11 000 \$)							111655. 0. 0.	CITIONIBLES	
	(1)	(2)	(3)		(4)	(5)		(6)		(7)		(8)	(9)	
	(1)	Counsel,	(0)		(+)	(5)		Trayel		07		Total	Type of	
ine		Consultant,	Specific		Fee	Basis		Expenses		Other		(4+6+7)	Services	
	/endor Name	Or Witness	Services Rendere	•	(\$)	Of Charge		(\$)		(\$)		(\$)	(a)	
<u>, </u>		01 11 11 100		·	(•/					(*/				
2														
	Sussex Economic Advisors	Witness	Cost of Capital		131	Studies/Testimony/Discovery		15	5		26 \$	173	в	
-	TRON	Witness	Forecast Model			Studies/Testimony/Discovery		10			7	51		
	PowerPlan	Consulting	Accounting			Consulting/Review/Analysis/Testimony		34			45	304		
	ABSG, Inc.	Consulting/Witness	Storm Damage			Studies/Testimony/Discovery		10				46		
	William J. Slusser, Jr.	Consulting	Rate Design/Cos	of Service		Consulting					-	136	-	
8	Tillion 2. 3128381, 31.	Consuming	Nate Design/Cos		130	Consularly		c c			-	,30	140	
9 9														
9 10														
	ITSIDE CONSULTANTS			\$	550		;	5 75	5	\$	84 \$	709		
12 10 AL OU	TODE CONSULTANTS			\$	550			, 1	•	v	~ *	, 55		
13														
14														
	Various (Counsel	Outside Legal	\$	1,234		:	\$ 10			247 \$	1,490	L	
15	vanous	Jourise	Outside Legai	Ð	1,234			• I	,		Z#1 \$	1,430	L	
17														
18														
	TSIDE LEGAL SERVICES			s	1,234			5 10	n	\$	247 \$	1,490		
20	TODE LEGAL SERVICES			÷	1,2.04			, ,	5		247 4	1,400		
	SIDE CONSULTANT/LEGAL	EVDENCES		\$	1,784		9	i 8:		s	331 \$	2,200		
22	SIDE CONSULTANTILEGAL	EAFENOLS		¥	1,704				,	•	55 Y	2,200		
	THE APPROPRIATE LETTE	P(S) IN COLUMN (0)												
	T OF CAPITAL													
	INEERING													
27 L = LEGA														
28 O = OTH														
	E DESIGN													
30 3-003														
32			SCHEDU	E OF RATE CASE FY	PENSE AMO	RTIZATION IN TEST YEAR								
32 33			Rate											
33 34		Total	Order	Δ.	nortization		namortized		Test Year					
35	Rate Case	Expenses	Date		Period		Amount		Amortization					
36	1010 0000	LAPSI 303	Date					-	, unon Ludon					
36	2009	2,200	N/A		3		2,200		733					
37	2008	2,200	iwo.		3		2,200		135					

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FLORIDA PUBLIC	SERVICE COMMISSION EXPLANATIO	N Provide the following information	concerning bad debts for the fou	r most recent historical ye	ars and the test year.	Type of data shown:	
		In addition, provide a calculation of	of the bad debt component of the	Revenue Expansion Fact	or.	XX Projected Tes	t Year Ended 12/31/201
COMPANY: TAMP,	A ELECTRIC COMPANY					XX Projected Price	or Year Ended 12/31/201
	,					XX Historical Price	r Year Ended 12/31/2013
DOCKET No. 1300	040-EI		(Dollars In 000's)			Witness: J. S.	Chronister
		(1)	(2)	(3)	(4)	(5)	
			Gross Revenues	Adjustments	Adjusted		
		Write-Offs	From Sales Of	to Gross	Gross	Bad Debt	
Line	Year	(Retail)	Electricity	Revenues	Revenues	Factor	
No.			(Retail)	(Specify)		(1)/(2)	
1							
2	2009 Actual	7,548	2,185,915		2,185,915	0.345%	
3							
4	2010 Actual	7,828	2,127,810		2,127,810	0.368%	
5							
6	2011 Actual	4,091	1,974,385		1,974,385	0.207%	
7							
8	2012 Actual	2,151	1,953,721		1,953,721	0.110%	
9							
10	2013 Prior Year	3,063	1,870,775		1,870,775	0.164%	
11							
12	2014 Test Year	3,623	1,963,396		1,963,396	0.185%	
13							
14							
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16							
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37							
38							
39 Totals may b	e affected due to rounding.						

SCHEDULE	EC-12	ADMINISTRATIVE EXPENSES			Page 1 of 1
FLORIDA P	UBLIC SERVICE COMMISSION EXPLANATION	Provide a schedule of jurisdictional administra			Type of data shown:
		expenses by category and on a per customer	basis for the test year and the most recent histo	orical year.	XX Projected Test Year Ended 12/31/2014
COMPANY:	TAMPA ELECTRIC COMPANY				Projected Prior Year Ended 12/31/2013
					XX Historical Prior Year Ended 12/31/2012
DOCKET N	o. 130040-El		(Dollars in 000's)		Witness: J. S. Chronister
	(1)	(2)	(3)	(4)	(5)
	Jurisdictional Administrative	Jurisdictional	Jurisdictional		Percent
Line	Expenses Excluding	Test Year	Historical Year	Difference	Increase/(Decrease)
No.	Recoverable Conservation	Ended 12/31/2014	Ended 12/31/2012	(2)-(3)	(4)/(3)
1	Customer Accounts Expenses	\$ 31,232	\$ 23,505	\$ 7,727	32.87%
2	Customer Service and Informational Expenses	1,267	1,075	192	17.86%
3	Sales Expenses	1,371	1,299	72	5.54%
4	Administrative and General Expenses	131,545	117,431	14,114	12.02%
5					
6	Total Jurisdictional Administrative Expenses	\$ 165,415	<u>\$ 143,310</u>	\$ 22,105	15.42%
7					
8	Average Number of Retail Customers	701,415	684,235	17,180	2.51%
9					
10	Administrative Expenses Per Retail Customer	\$ 235.83	\$ 209.45	\$ 26.38	12.60%
11					
12					
13					
14					
15					
16					
17					
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19					
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28					

Supporting Schedules: C-4, C-6, C-13

39 Totals may be affected due to rounding.

Recap Schedules:

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SCHEDULI	E C-13 M	SCELLANEOUS GENERAL EXPENSE	ES		Page 1 of 1
· · ·			ellaneous General Expenses) by type of charge		Type of data shown:
			es that do not exceed \$100,000 and all similar		Projected Test Year Ended 12/31/2014
COMPANY	: TAMPA ELECTRIC COMPANY charges that ex	ceed \$100,000.			Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012
	lo. 130040		(Dollars in 000's)		Witness: J. S. Chronister/W. R. Ashbur
	Wur				
		(1)	(2)	(3)	
Line		Electric	Jurisdictional		
No.	Description	Utility	Factor	Amount	
1	Industry Association Dues	613	0.983384	\$ 603	
2	Labor and Payroll Related Items	1,842	0.983384	1,811	
3	Employees Expenses	77	0.983384	76	
4	Outside Services	379	0.983384	373	
5	Materials and Supplies	1,347	0.983384	1,325	
6	Vehicle & Office Equipment Expense	548	0.983384	539	
7	Miscellaneous	(84)	0.983384	(83)	
8	Other Operational	1,748	0.983384	1,719	
9	Intercompany Charges / Allocation of Parent Company Cost	17,439	0.983384	17,149	
10	Corporate Standard Service Clearing	(5,527)	0.983384	(5,435)	
11 12	Total Miscellaneous General Expenses	\$ 18,382		\$ 18,077	
13					
14	Average Number of Customers	684,235		684,235	
15	-				
16	Miscellaneous General Expenses Per Customer	\$ 26.87		\$ 26.42	
17					
18					
19					
20					
21					
22					
23	,				
24					
25 26					
26 27					
28					
29					
30					
31					
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	E C-14		RTISING EXPENSES		Page 1
	PUBLIC SERVICE COMM	historical year for each typ	entising expenses by subaccounts for the te e of adventising that is included in base rate		Type of data shown: XX Projected Test Year Ended 12/31// Projected Prior Year Ended 12/31// Historical Prior Year Ended 12/31//
OCKET I	No. 130040-EI		(Dollars in 000's)		Witness: J. S. Chronister/W. R. As
	Account/	Account/	(1)	(2)	(3)
ine	Sub-Account	Sub-Account	Electric	Junisdictional	
lo.	Number	Title	Utility	Factor	Amount
1	909	INFO/INSTRUCT ADVERTISE EXPEN	\$ -	1.000000	<u>\$ -</u>
3					
4	Total A	ccount 909	<u>\$</u>		<u>\$</u>
5			<u>\$</u> \$		
6	913	SALES-RELATED ADVERTISING EXP	\$	-	<u>\$</u> -
7					
8	Total A	ccount 913	<u>\$</u>		<u>\$</u>
9					
10	Total A	ccount 930	<u>\$ 2</u>	0.999240	<u>\$ 2</u>
11					
12					
13	Total A	dvertising Expenses	<u>\$ 2</u>		<u>\$ 2</u>
14					
15	Averag	e Number of Customers	701,415		701,415
16					
17	Adverti	sing Expenses per Customer	<u>\$</u>		<u>s -</u>
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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Supporting Schedules:

SCHEDU			RTISING EXPENSES	- I - one and the second second	Turn of data abarray	Page 2 of
FLORIDA	PUBLIC SERVICE CO		ertising expenses by subaccounts for the te		Type of data shown:	
COMPAN	Y: TAMPA ELECTRIC (e of advertising that is included in base rate	cost of service.	Projected Test Year En Projected Prior Year En	
COMPAN	IT: TAMPA ELECTRIC (COMPANT			XX Historical Prior Year En	
DOCKET	No. 130040-EI	1	(Dollars in 000's)		Witness: J. S. Chronist	
DOORLI	10. 100040-21		(Dollars III 000 3)			
	Account/	Account/	(1)	(2)	(3)	
Line	Sub-Account	Sub-Account	Electric	Jurisdictional		
No.	Number	Title	Utility	Factor	Amount	
1	909	INFO/INSTRUCT ADVERTISE EXPEN	\$ 16	1.000000	<u>\$ 16</u>	
2					•	
3	lot	al Account 909	\$ 16		\$ 16	
4			_			
5	913	SALES-RELATED ADVERTISING EXP	<u>\$ 1</u>	1.000000	<u>\$ 1</u>	
6 7	T _1.	al Account 913	F 1		e 4	
8	100	ai Account a 13	<u>\$ 1</u>		<u>\$ 1</u>	
9	Tot	al Account 930	\$ 90_	0.983384	\$ 89	
10	101		* 30	0.803304	4 05	
11						
12	Tot	al Advertising Expenses	\$ 107_		\$ 106	
13						
14	Ave	arage Number of Customers	684,235		684,235	
15			001,200			
16	Adv	vertising Expenses per Customer	\$ 0.16		\$ 0.15	
17			6			
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
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29						
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32						
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34 35						
35 36						
36 37						
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LORIDA PUBLIC SE	RVICE COMMISSION EXPLANATIO	N: Provide a schedule of industry association	n dues included in cost of service by organization for the test year and the	Type of data shown	K
			nature of each organization. Individual dues less than \$10,000 may be		d Test Year Ended 12/31/2014
MPANY: TAMPA E	LECTRIC COMPANY	aggregated.	•		d Prior Year Ended 12/31/201
					I Prior Year Ended 12/31/201
OCKET No. 130040-	El	(Dollars in	(000)s)		J. S. Chronister/ W. R Ashbu
			_		
	(1)	(2)	(3)	(4)	(5)
1e			-	Jurisdic	
	Name of Organization	Nature of Organization	Electric Utility	Factor	Amount
1					
2	Baker Botts	Technical/Professional	35	0.99924	35
3	Consortium for Energy Efficiency Inc	Technical/Professional	15	0.99924	15
4	Edison Electric Institute	Technical/Professional	510	0.99924	510
5	Electric Drive Transportation Assoc	Technical/Professional	18	0.99924	17
6	Electric Power Research Institute	Technical/Professional	229	0.99924	228
7	Fla Electric Pwr Coordinating Group	Business Association	150	0.99924	150
8	Fla Reliability Coordinating Council Inc	Technical/Professional	448	0.99924	448
9	North Amer Elec Reliability Corp	Technical/Professional	160	0.99924	160
0	North Amer Transmission Forum Inc	Technical/Professional	32	0.99924	32
1	SE Electric Exchange	Technical/Professional	10	0.99924	10
2	USWAG	Technical/Professional	44	0.99924	44
4					
5					
6	Dues less than the \$10,000.00 Aggregate	ed	15	0.99924	15
7				0.55524	15
8					
9					
0					
1					
2					
3					
1					
5		•			
6					
7					
8					
9					
	Industry Association Dues		\$ 1,665		\$ 1,664
1					
2 Aver	age Number of Customers		701,415		701,415
3					
	Per Customer		\$ 2.37		\$ 2.37
5					
6					
7					
8					
	fected due to rounding.				

		INDUSTRY ASSOCIATION	n dues included in cost of service by organization for the test year and the	Type of data show	Page 2
			ature of each organization. Individual dues less than \$10,000 may be		n: d Test Year Ended 12/31/201
	AMPA ELECTRIC COMPANY		ature of each organization. Individual dues less than \$10,000 may be	•	d Prior Year Ended 12/31/201
	AMPA ELECTRIC COMPANY	aggregated.			al Prior Year Ended 12/31/201
	120040 EI	(Dollars in t	200(*)		: J. S. Chronister/ W. R Ashbu
JUCKET ND.	130040-EI			- vviiness	J. S. Chronisten W. R Ashbu
	(1)	(2)	(3)	(4)	(5)
ine.				Jurisdic	tional
lo.	Name of Organization	Nature of Organization	Electric Utility	Factor	Amount
1					
2	Baker Botts	Technical/Professional	34	0.983384	33
	Consortium for Energy Efficiency Inc	Technical/Professional	15	0.983384	14
4	Edison Electric Institute	Technical/Professional	461	0.983384	453
	Electric Drive Transportation Assoc	Technical/Professional	18	0.983384	17
5	Electric Power Research Institute	Technical/Professional	229	0.983384	225
6	Fla Electric Pwr Coordinating Group	Business Association	140	0.983384	137
7	Fla Reliability Coordinating Council Inc	Technical/Professional	448	0.983384	441
9	North Amer Elec Reliability Corp	Technical/Professional	156	0.983384	153
	North Amer Transmission Forum Inc	Technical/Professional	29	0.983384	29
11	SE Electric Exchange	Technical/Professional	10	0.983384	10
12	USWAG	Technical/Professional	42	0.983384	41
13					
14					
15					
16	Dues less than the \$10,000.00 Aggregated	1	13	0.983384	13
17				0.000000	
18					
19					
20					
20					
22					
23					
24					
25					
26					
27					
28					
29	Table				
30	Total Industry Association Dues		<u>\$ 1,593</u>		\$ 1,567
31					
32	Average Number of Customers		684,235		684,235
33					
34	Dues Per Customer		\$ 2.33		\$ 2.29
35					
36					
37					
38					
39 Totals m	ay be affected due to rounding.				

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Supporting Schedules: F-8

	PUBLIC SERVICE COMMISSION	services by types such as accounting, financial, engineering, legal or other.	services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide						
OMPAN	TAMPA ELECTRIC COMPANY	on both a projected and a historical basis for services exceeding the greate and maintenance expenses.	on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.						
OCKET I	No. 130040-El	(Dollars in 000's)	(Dollars in 000's)						
	(1)	(2)	(3)	(4)	(5)	(6)			
	Type of Service								
ne	or		Account(s)	2014	2013	2012			
	Vendor	Description of Service(s)	Charged	Costs	Costs	Costs			
1									
2									
3	Accounting								
4	None over the threshold								
5									
6									
7									
8									
9	Financial								
0 1	None over the threshold	·							
2									
3 4									
4 5									
5 6	Engineering	Energy Supply, Energy Delivery & Corporate Projects	Various O&M			2,439			
,	Engineering	Energy Supply, Energy Delivery & Corporate Projects	Various Oolim	•	•	2,439			
, 8									
9									
0	Legal	Various TEC Legal Matters	Various O&M	\$ 4,116	\$ 3,942	\$ 4,775			
,	Logu	·	Vanous Calif	ψ 4,110	φ 3,34 <u>2</u>	u 4,115			
2									
3									
4	Other (specify)								
5	,								
5	Consultants	Energy Supply, Energy Delivery & Corporate Projects	Various O&M	8.458	8,268	4,643			
7				-,	-,	.,			
8	Security	Security for Plants & Property*	Various O&M	4,900	4,950	4,489			
Э						—			
0									
1									
z									
3									
4	Total Outside Professional Services			\$ 17,474	\$ 17,160	\$ 16,346			
5									
6	*These physical security expenses in	clude the security expenses per MFR C43 plus other physical security expenses.							
7									
8									
a Total	s may be affected due to rounding.								

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	if the test year is projected.	n concerning pension cost for the test year, and the most recent historical year	Type of data shown: XX Projected Test Year Ended 12/31
COMPANY:	TAMPA ELECTRIC		Projected Prior Year Ended 12/3
			XX Historical Prior Year Ended 12/31
DOCKET NO	5. 130040-EI (D	Dollars in 000's)	Witness: J. S. Chronister/B. J. Re
		Amou	unt
	(1)	(2)	(3)
Line		Test Year	Historical Year
No.	Description	2014	2012
1			
2	Service Cost	\$ 12,849	\$ 10,975
3	Interest Cost	18,791	21,691
4	Expected / Actual Return on Assets	(29,543)	(27,470)
5	Amortization of Actuarial Loss	12,827	10,662
6	Amortization of Prior Service (Benefit) Cost	(429)	(477)
7	Curtailment Loss	<u>-</u>	
8	Total Net Periodic Pension Cost	14,495	15,381
9			
10	For the Year:		
11	Expected Return on Assets	29,543	27,470
12	Assumed Rate of Return on Plan Assets	7.50%	7.50%
13	Amortization of Transition Asset or Obligation	-	-
14	Percent of Pension Cost Capitalized	•	-
15	Pension Cost Recorded in Account 926	14,495	15,381
16	Minimum Required Contribution Per IRS	11,871	24,468 Note B
17	Maximum Allowable Contribution Per IRS	355,351	270,190 Note C
18	Actual Contribution Made to the Trust Fund	40,272	23,988 Note B
19	Actuarial Attribution Approach Used for Funding	Normal cost	Normal cost
20	Assumed Discount Rate for Computing Funding	5.85%	5.50%
21	Allocation Method Used to Assign Costs if the Utility Is Not the		
22	Sole Participant in the Plan. Attach the Relevant Procedures.	Note A	Note A
23			
24	At Plan Year End (Note C):	12/31/14	12/31/12
25	Accumulated Benefit Obligation	476,183	455,581
26	Projected Benefit Obligation	505,232	489,518
27	Vested Benefit Obligation		-
28	Assumed Discount Rate (Settlement Rate)	3.84%	4.20%
29	Assumed Rate for Salary Increases	3.76%	3.76%
30	Fair Value of Plan Assets	429,048	369,878
31	Market Related Value of Assets	427,259	359,739
32	Balance in Working Capital (Specify Account No.)		•
33			
34	Note A The total net periodic pension cost is determined on a plan basis. For alloca	ation, the service cost and interest cost components reflect actual	
35	valuation results for each operating company. For the return on assets, asse	ets are maintained for each operating company only for the purpose	
36	of allocation. From time to time TECO Energy reallocates the assets in prop	portion to the projected benefit obligation.	
37	Note B Minimum required contribution is based on plan year, with contributions allow	ved until 9/15 of the following year. Actual contribution is based on calendar year.	
38	Note C The maximum deductible shown is based on nonstabilized segment rates and	d a cushion amount equal to 50% of the funding target. A higher deductible limit n	nay apply based on the increase in funding target attributable
39	to projected pay. The amount shown here should be considered an estimate.		
40	-		
41			

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for	Type of data shown:
	civic/charitable contributions included for recovery in cost of service for the test year and the most recent	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	historical year.	Projected Prior Year Ended 12/31/2013
		XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		Witness: J. S. Chronister

Line		
No1		. <u></u> e.
2	No lobbying expenses, other political expenses, or civic/charitable contributions are included in determining Net Operating Income.	
3	Net Operating income.	
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<u>39</u>		
Supporting Schedules:		Recap Schedules:

	MPA ELECTRIC COMPANY		osed and not shown on Schedule B-9.			XX Projected Test Year Ended 12/3 XX Projected Prior Year Ended 12/3 XX Historical Prior Year Ended 12/3
DOCKET No. 13	30040-EI		(Dollars in 000's)			Witness: J. S. Chronister
	(1)	(2)	(3)	(4)	(5)	(6)
	Account /	Plant	Total	(1)	(-)	(-)
Line	Sub-account	Account	Amort / Recovery	Effective	Amortization /	
No.	No.	Title	Expense	Date	Revcovery Period:	Reason
1						
2	N/A					
3						
4						
5						
6						
7						
8						
9						
10 11						
12						
13						
14						
15						
16	•					
17						
18						
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25 26						
26 27						
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38						
39 Totals m	ay be affected due to round redules:	aing.				Recap Schedules:

SCHEDUL			TAXES OTHER THAN							
FLORIDA I	PUBLIC SERVICE COMMISSION				cal base year, historical base year + 1,		Type of data shown:			
		and the		XX Projected Test Year Ended 12/31/201 Projected Prior Year Ended 12/31/201						
COMPANY	TAMPA ELECTRIC COMPANY	5, 6 and	5, 6 and 7 for the historical base year and test year only.							
				(Dollars in 000's)				rical Prior Year Ended 1		
DOCKET N	No. 11130040-El		Witne	ss: J. S. Chronister/ W.						
						-				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)		
			Tax					Jurisdictional		
Line			Basis	Total	Amount Charged to	Jurisdi		Amount Charge		
No.	Type of Tax	Rate	(\$)	Amount	Operating Expenses	Factor	Amount	Operating Exper		
1 2	Federal Unemployment	1.200%	8,583	\$ 103	\$ 103	0.999149	\$ 103	\$ 103		
2	rederar onemployment	1.20078	0,000	a 103	a 105	0.999149	a 103	a 103		
	Otata Managarata	2.400/	40.054	005	635	0.000440	604	604		
4	State Unemployment	3.18%	19,654	625	625	0.999149	624	624		
5	5104				10.001 //	0.000110				
6	FICA	7.65%	200,144	15,311	10,984 (1)	0.999149	10,975	10,975		
7	_									
8	Regulatory Assessment Fee	0.0 72%	1,972,117	1,420	1,420	0.999303	1,419	1,419		
9										
10	Property	Variable	Variable	53,400	53,325 (2)	0.998384	53,239	53,239		
11										
12	Gross Receipts	2.5%	1,881,839	47,046	47,046	1.000000	47,046	47,046		
13										
14	Franchise Fee	Variable	Variable	36,301	36,301	1.000000	36,301	36,301		
15										
16	Sales & Use Tax	Variable	Variable	180	180	0.998167	180	. 180		
17										
18	Other	Variable	Variable	22	22 (3)	0.998167	22	22		
19										
20	Total			\$ 154,408	\$ 150,006		\$ 149,908	\$ 149,908		
21										
22										
23										
24	(1) Excludes payroll taxes capitalize	id - \$4,327								
25										
26	(2) Excludes \$75 of non-utility prope	erty tax expense.								
27										
28	(3) City & county occupational licent	ses, federal excise tax on property	insurance, heavy trucks & Li	P truck fuel, and state gover	nment leasehold tax.					
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
20 Tetel	is may be affected due to rounding.									

				•					
SCHEDUL	E C-20				Page 2 c				
FLORIDA	PUBLIC SERVICE COMMISSION				ical base year, historical base year + 1,			Type of data show	
	: TAMPA ELECTRIC COMPANY		est year. For each tax, indic 7 for the historical base year		perating expenses. Complete columns				ijected Test Year Ended 12/31/2014 ijected Prior Year Ended 12/31/2013
00111 / 001		0,0 414		und teor your only.					torical Prior Year Ended 12/31/2012
DOCKET	lo, 10130040-El	(Dollars in 000's)						Wit	ness: J. S. Chronister/ W. R. Ashbu
		(1)	(2)	(3)	(4)	(5)		(6)	(7)
									Jurisdictional
Line	Time of Tau	Rate	Tax Basis	Total	Amount Charged to	Factor	Jurisdictional	Amount	Amount Charged to
No. 1	Type of Tax	Rate	Basis	Amount	Operating Expenses	Factor		Amount	Operating Expenses
2	Federal Unemployment	1.200%	8,417	\$ 101	\$ 101				
3									
4	State Unemployment	3.18%	19,308	614	614				
5 6	FICA	7.65%	180,902	13,839	9,910 (1)				
7				,	-,				
8	Regulatory Assessment Fee	0.072%	1,943,056	1,399	1,399				
9	Descent	Mariable	Mariable	50.000	40.025 (2)				
10 11	Property	Variable	Variable	50,000	49,925 (2)				
12	Gross Receipts	2.5%	1,783,000	44,575	44,575				
13									
14 15	Franchise Fee	Variable	Variable	34,404	34,404				
16	Sales & Use Tax	Variable	Variable	180	180				
17									
18	Other	Variable	Variable	22	22 (3)				
19 20	Total			\$ 145,134	\$ 141,130			<u> </u>	<u> </u>
21							-		<u> </u>
22									
23									
24 25	(1) Excludes payroll taxes capitalized - S	53,929							
26	(2) Excludes tax on non-utility property -	\$75							
27									
28	City & county occupational licenses,	federal excise tax, and state	government leasehold tax.						
29 30									
31									
32									
33 34									
34 35									
36									
37									
38	s may be affected due to rounding.								

	E C-20		TAXES OTHER THAN		Late Allowed and a second			Page 3 of 3	
LORIDA	PUBLIC SERVICE COMMISSION				cal base year, historical base year + 1		Type of data shown: Projected Test Year Ended 12/31/2		
.				-	perating expenses. Complete columns	5			
OMPANY	: TAMPA ELECTRIC COMPANY	5, 6 and	7 for the historical base year	and test year only.				ected Prior Year Ended 12/31/2013	
OOVET	- 4/ 420240 51						XX Historical Prior Year Ended 12/31/2012		
OCKETN	lo. 1: 130040-El			(Dollars in 000's)				Witness: J. S. Chronister/ W. R. Ashburn	
		(1)	(2)	(2)	(4)	(5)	(6)	(7)	
		(1)	(2)	(3)	(4)	(5)	(0)	Jurisdictional	
ine			Tax	Total	Amount Charged to	lurind	ictional	Amount Charged to	
0.	Type of Tax	Rate	Basis	Amount	Operating Expenses	Factor	Amount	Operating Expenses	
1		- Naio	06313	Anoun	Operating Expenses		Anoun	operating Experiace	
2	Federal Unemployment	0.900%	11,222	\$ 1 01	\$ 101	0.969007	\$ 98	\$ 98	
3	receitar onempioyment	0.00070	11,224	φισι	\$ 101	0.000001	• 30	¥ 55	
4	State Unemployment	3.95%	19.342	764	764	0.969007	740	740	
5	orate onemployment	0.0070	10,042	104		0.005001	, 10	140	
6	FICA	5.65%	249,398	14,091	9,902 (1)	0.969007	9,595	9,595	
7		0.00 //	2-10,000	14,007	0,002 (1)	0,00000	5,555	0,000	
8	Regulatory Assessment Fee	0.072%	1,994,850	1,436	1,436	0.982653	1,411	1,411	
9	Regulatory Assessment / Co	0.01270	1,004,000	1,400	1,450	0.001000	1,411	1,411	
10	Property	Variable	Variable	47,922	47,646 (2)	0.969121	46,369	46,369	
11	· lopeny	10110	(Dridbio	47,0EE		0.000/11/	10,000	10,000	
12	Gross Receipts	2.5%	1,868,720	46,718	46,718	1.000000	46,718	46,718	
13			1000,120	40,710	10,110	1.000000	40,715	10,110	
14	Franchise Fee	Variable	Variable	44,333	44,333	1.000000	44,333	44,333	
15		* Crisbio	Variabio	44,000	44,000	1.000000		-1,000	
16	Sales & Use Tax	Variable	Variable	175	175	0.969100	170	170	
17	Sales a Use Tax	V di labie	• dr. to Dr.G			0.303 100			
18	Other	Variable	Variable	14	14 (3)	0.969100	14	14	
19		1014010			(0)				
20	Total			\$ 155,554	\$ 151,289		\$ 149,447	\$ 149,447	
21									
22									
23									
24	(1) Excludes payroll taxes capitalize	ad - \$4,189.							
25									
26	(2) Excludes tax on non-utility prope	arty - \$76.							
27	,, , , , , , , , , , , , , , , , , , ,								
28	(3) City & county occupational licen	ses, federal excise tax, and state	government leasehold tax.						
29			-						
30									
31									
32									
33									
34									
35									
36									
37									
38									
	s may be affected due to rounding.								

ORIDA PUBLIC SERVICE COMMISSION	MISSION EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year,						Type of data shown:		
DMPANY: TAMPA ELECTRIC COMPANY DCKET No. 13 130040-EI		historical base year + 1	-	,	XX Projected Test Year Ended 12/31/2014 XX Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012 Witness: J. S. Chronister				
		(1)	(2)	(3)	(4)	(5)	(6)		
			GROSS RECEIPTS TAX			GULATORY ASSESSMENT FE			
		HISTORICAL	HISTORICAL	TEST	HISTORICAL	HISTORICAL	TEST		
1e		BASE YEAR	BASE YEAR + 1	YEAR	BASE YEAR	BASE YEAR + 1	YEAR		
o.		2012	2013	2014	2012	2013	2014		
1 TOTAL OPERATING REVENUES 3		\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117		
4 LESS ACCRUED UNBILLED REVE	NUE	(1,522)	(3,300)	(215)	-	-			
6 BILLED REVENUE		\$ 1,982,902	\$ 1,962,790	\$ 1,972,332	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117		
8 SALES FOR RESALE 9		\$ 16,291	\$ 7,646	\$-	\$ 16,291	\$ 7,646	S -		
10 SO2 ALLOWANCES (WHOLESALI 11	E)	-	-	-	-	-	-		
12 SO2 ALLOWANCES (RETAIL) 13		1	-	-	-	-	-		
14 DEFERRED REVENUE 15		(25,120)	46,952	(19,806)	-	-	-		
16 OTHER ELECTRIC REVENUE 17		26,037	26,806	18,503	-	-	-		
18 MISCELLANEOUS SERVICE REV 19		21,536	21,356	21,595	-		-		
20 RENT FROM ELECTRIC PROPER 21		10,403	10,611	10,240	-	-	-		
22 OTHER ELECTRIC REVENUE - GI	REEN POWER	210	•	-			-		
24 OTHER ADJUSTMENTS (1) 25		64,814 (1)	66,419 (1)	59,961 (1)	(28,400) (2)	8,788 (3)			
26 TOTAL ADJUSTMENTS 27 28 ADJUSTED OPERATING REVEN	150	\$ 114,172 \$ 1,868,730	\$ 179,790 \$ 1,783,000	\$ 90,493 \$ 1,881,839	\$ (12,109) \$ 1,993,489	\$ 16,434 	\$ - \$ 1,972,117		
29 ADJUSTED OPERATING REVEN 29 30 TAX RATE	523	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%		
31 32 TAX AMOUNT		\$ 46.718	\$ 44,575	\$ 47,046	\$ 1,436	\$ 1,399	\$ 1,420		

34 (1) Outdoor & street lights rental, energy management and uncollectible accounts.

35 (2) Credit for energy management on electric bills recorded in conservation expense, (\$26,338); Basis for expense accrual different than payment base, (\$2,062).

36 (3) Base for R.A. Fee budget different from final budget.

37

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39 Totels may be affected due to rounding Supporting Schedules: C-5

SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 1 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness: J. S. Chronister

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Line			CURRENT TAX			DEFERRED TAX	
No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 256,673	\$ 256,673				
3	ADD INCOME TAX ACCOUNTS	96,218	96,218				
4	LESS INTEREST CHARGES (FROM C-23)	91,613	91,613				
5							
6	INCOME PER BOOKS	261,278	261,278				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	255,791	255,791				
10	LESS: TAX DEPRECIATION	(331,171)	(239,151)				
11	TAX OVER BOOK DEPRECIATION	(75,360)	16,640		4,146	(7,275)	
12	TAX INTEREST CAPITALIZED	16,590	16,590		(912)	(5,487)	
13	CIAC	7,082	7,082		(390)	(2,342)	
14	COST OF REMOVAL	(30,826)	(30,826)		1,695	10,196	
15	UNBILLED REVENUE	2,657	2,857		(157)	(945)	
16	MEDICAL & LIFE BENEFITS-FAS 108	(309)	(309)		17	102	
17	LONG TERM MEDICAL - FAS 112	346	346		(19)	(114)	
18	PENSION	(23,394)	(23,394)		1,287	7,737	
19	VACATION	741	741		(41)	(245)	
20	DEFERRED FUEL	(2,536)	(2,536)		139	839	
21	BOND REFINANCING	3,654	3,854		(212)	(1,275)	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	793	793		(44)	(262)	
23	DISMANTLEMENT COSTS	1,186	1,166		(65)	(392)	
24	DEFERRED LEASE - UTILITY	31	31		(2)	(10)	
25	BAD DEBT	(31)	(31)		2	10	
26	INSURANCE RESERVE	9,008	9,008		(495)	(2,979)	
27	AMORTIZATION	(16,587)	(16,587)		912	5,486	
28	REPAIRS	(89,932)	(89,932)		4,946	29,745	
29	BONUS ACCRUAL	4,180	4,180		(230)	(1,383)	
30	DEFERRED COMPENSATION	100	100		(6)	(33)	
31	DREDGING	215	215		(12)	(71)	
32	TOTAL TEMPORARY DIFFERENCES	(192,012)	(99,992)		10,560	31,302	
33							
34							
35							

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36 37

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39 Total may not foot due to rounding.

Supporting Schedules: C-23

SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 2 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness: J. S. Chronister

ne		CURRENT TAX		DEFERRED TAX			
	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)					4	
3	AFUDC EQUITY	(10,677)	(10,677)				
Ļ	EXCESSIVE SALARIES	142	142				
5	DEPR-AFUDC EQUITY	5,633	5,633				
6	50% MEALS	150	150				
7	PRODUCTION DEDUCTION	(5,549)	(5,549)				
8	CONTRIBUTIONS	100	100				
9	PENALTIES	100	100				
0	TOTAL PERMANENT ADJUSTMENTS	(10,101)	(10,101)				
1							
2	STATE TAXABLE INCOME (L6+L32+L10)	59,165					
3	STATE INCOME TAX (5.5%)	3,254					
4	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
5	OUT OF PERIOD ADJUSTMENTS						
16	TOTAL ADJUSTMENTS TO STATE INCOME TAX						
7							
8	MEDICARE PART D SUBSIDY AMORTIZATION				43		
9							
20	STATE INCOME TAX	\$ 3,254			\$ 10,603		
21					-		
22							
3							
24							
25							
26	,						
7							
28							
9							
30							
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18							
	Total may not foot due to rounding.						

SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 3 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness; J. S. Chronister

Líne		CURRENT TAX		DEFERRED TAX			
No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME (L6+L30+L9-L12state)		147,931				
3	FEDERAL INCOME TAX (35%)		51,775				
4	•						
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS						
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX						
8							
9	MEDICARE PART D SUBSIDY AMORTIZATION					260	
10							
11	FEDERAL INCOME TAX		\$ 51,775			\$ 31,562	97,194
12							
13	ITC AMORTIZATION						(343)
14					•		
15	WRITE-OFF OF EXCESS DEFERRED TAXES						(633)
16							
17	TOTAL INCOME TAXES						\$ 96,218
8							
19							
20							
21							
22							
23							
24							
25							
26	SUMMARY OF INCOME TAX EXPENSE:						
27		FEDERAL S	TATE TOTAL				
28	CURRENT TAX EXPENSE	\$ 51,775 \$	3,254 \$ 55,029				
9	DEFERRED INCOME TAXES	31,562	10,603 42,165				
30	INVESTMENT TAX CREDITS, NET	(343)	(343)				
31	WRITE-OFF OF EXCESS DEFERRED TAXES	(633)	(633)				
32	TOTAL INCOME TAX PROVISION	\$ 82,361 \$					
33			· •				
34							
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39 Total may not foot due to rounding.

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Supporting Schedules: C-23

SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 4 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness: J. S. Chronister

Line		CURRENT TAX		DEFERRED TAX				
No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	
1					1.0000			
2	NET UTILITY OPERATING INCOME	\$ 300,324	\$ 300,324					
3	ADD INCOME TAX ACCOUNTS	118,439	118,439					
4	LESS INTEREST CHARGES (FROM C-23)	109,706	109,706					
5								
6	INCOME PER BOOKS	309,057	309,057					
7								
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)							
9	ADD: BOOK DEPRECIATION	236,060	236,060					
10	LESS: TAX DEPRECIATION	(348,995)	(442,969)					
11	TAX OVER BOOK DEPRECIATION	(112,935)	(206,909)		6,211	70,244		
12	TAX INTEREST CAPITALIZED	11,670	11,670		(642)	(3,860)		
13	CIAC	8,195	8,195		(451)	(2,710)		
14	COST OF REMOVAL	(30,067)	(30,067)		1,654	9,945		
15	UNBILLED REVENUE	(1,325)	(1,325)		73	438		
16	MEDICAL & LIFE BENEFITS-FAS 106	3,165	3,165		(174)	(1.047)		
17	LONG TERM MEDICAL - FAS 112	(500)	(500)		28	165		•
18	PENSION	(11,263)	(11,263)		619	3,725		
19	VACATION	470	470		(26)	(155)		
20	DEFERRED FUEL	(17,327)	(17,327)		953	5,731		
21	BOND REFINANCING	(660)	(660)		36	218		
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	763	763		(42)	(252)		
23	DISMANTLEMENT COSTS	1,186	1,186		(65)	(392)		
24	DEFERRED LEASE - UTILITY	31	31		(2)	(10)		
25	BAD DEBT	(223)	(223)		12	74		
26	INSURANCE RESERVE	7,803	7,803		(429)	(2,581)		
27	AMORTIZATION	(20,014)	(20,014)		1,101	6,619		
28	REPAIRS	(40,710)	(40,710)		2,239	13,465		
29	BONUS ACCRUAL	(135)	(135)		7	45		
30	DEFERRED COMPENSATION	100	100		(5)	(33)		
31	DREDGING	646	646		(35)	(214)		
32	RATE CASE EXPENSE	496	496		(27)	(164)		
33	RATE REFUND	(3,222)	(3,222)		177	1,066		
34	TOTAL TEMPORARY DIFFERENCES	(203,856)	(297,830)		11,212	100,317		
35								
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39 Total may not foot due to rounding.

Supporting Schedules: C-23

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SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 5 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness: J. S. Chronister

Line			CURRENT TAX			DEFERRED TAX	
No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	AFUDC EQUITY	(2,562)	(2,562)				
4	EXCESSIVE SALARIES	135	135				
5	DEPR-AFUDC EQUITY	5,876	5,876				
6	50% MEALS	173	173				
7	PRODUCTION DEDUCTION	(1,082)	(1,062)				
8	MEDICARE PART D	(1,040)	(1,040)				
9	CONTRIBUTIONS	100	100				
10	PENALTIES	90	90				
11	TOTAL PERMANENT ADJUSTMENTS	1,690	1,690				
12							
13	STATE TAXABLE INCOME (L6+L34+L11)	106,891					
14	STATE INCOME TAX (5.5%)	5,879					
15	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
16	OUT OF PERIOD ADJUSTMENTS	(1,786)			1,725		
17	TOTAL ADJUSTMENTS TO STATE INCOME TAX	(1,786)					
18							
19	MEDICARE PART D SUBSIDY AMORTIZATION				7		
20							
21	STATE INCOME TAX	\$ 4,093			<u>\$ 12,944</u>		
22							
23							
24							
25							
26							
27							
28							
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39	Total may not foot due to rounding.						

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SCHEDULE C-22		STATE AND FEDERAL INCOME TAX CALCULATION	Page 6 of 6
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the calculation of state and federal income taxes for the historical base year and the	Type of data shown:
		projected test year.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness: J. S. Chronister

No. DESCRIPTION STATE PEDERAL TOTAL STATE PEDERAL TOTAL 1 PEDERAL ROOME (ALSOLS-LY-2009) -7.600 -7.600 -7.600 -7.600 2 PEDERAL ROOME (ALSOLS-LY-2009) -7.600 -7.600 -7.600 -7.600 3 PEDERAL ROOME (ALSOLS-LY-2009) -7.600 -7.600 -7.600 -7.600 3 PEDERAL ROOME (ALSOLS-LY-2009) -7.600 -7.600 -7.600 -7.600 4 OUT OF PERDERAL ROOME TAX OUT OF PERDERAL ROOME TAX -7.600 -7.600 -7.600 5 TOTAL ADDISTREMTS TO FEDERAL ROOME TAX (M.170) -13.000 -13.000 -13.000 5 MEDERAL PODIE TAX State (M.1719) -13.000 -13.000 -13.000 1 TOTAL ROOME TAX State State (M.1719) -13.000 -13.000 1 TOTAL ROOME TAX ROOME TAX State State -0111 -13.000 1 TOTAL ROOME TAX ROOM	Line			CURRENT TAX			DEFERRED TAX		
FEDERAL NAME TO KEEKAL NOOME TAX 7000 4. ADJUSTINGN'S TO FEDERAL NOOME TAX 0.000 FEDERAL NOOME TAX 10.000 FEDERAL NOOME TAX 10.000 FEDERAL NEOME TAX 10.000 FEDERAL NEOME 10.000 FEDERAL NEOME	No.	DESCRIPTION	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	
i FEDERAL INCOUNT TAX (195.)	1								
Image: Substraints to FideBall, INCOME TAX Image: Substraint to FideBall, Income TaX	2	FEDERAL TAXABLE INCOME (L6+L30+L9-L12slate)		7,038					
6 OUTOP PERDO ADURTMENTS 1309 7 TOTAL ADURTMENTS TO FEERAL INCOME TAX (4,176) 8 MEDICARE PART D SUBSIDY ADORITZATION 3 7 FEERAL INCOME TAX 3 118,593 11 FEERAL INCOME TAX 3 118,593 12 FEERAL INCOME TAX (43) 13 ITC ADURTATION (43) 14 TOTAL INCOME TAXES (811) 15 MIRIT-OFF OF EXCESS DEFERRED TAXES (811) 16 MIRIT-OFF OF EXCESS DEFERRED TAXES (811) 17 TOTAL INCOME TAXES (811) 18 SUMMARY OF INCOME TAXES (813) 19 OURRENT TAX EXPENSE (1173) \$.409 (7173) \$.409 10 MIRT-OFF OF INCENSE TAXES (11439) (122) 10 MIRT-OFF OF INCENTES TAXE DEFENSE (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (1143	3	FEDERAL INCOME TAX (35%)		2,463					
6 OUTOP PERDO ADURTMENTS 1309 7 TOTAL ADURTMENTS TO FEERAL INCOME TAX (4,176) 8 MEDICARE PART D SUBSIDY ADORITZATION 3 7 FEERAL INCOME TAX 3 118,593 11 FEERAL INCOME TAX 3 118,593 12 FEERAL INCOME TAX (43) 13 ITC ADURTATION (43) 14 TOTAL INCOME TAXES (811) 15 MIRIT-OFF OF EXCESS DEFERRED TAXES (811) 16 MIRIT-OFF OF EXCESS DEFERRED TAXES (811) 17 TOTAL INCOME TAXES (811) 18 SUMMARY OF INCOME TAXES (813) 19 OURRENT TAX EXPENSE (1173) \$.409 (7173) \$.409 10 MIRT-OFF OF INCENSE TAXES (11439) (122) 10 MIRT-OFF OF INCENTES TAXE DEFENSE (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (11439) (11439) 10 MIRT-OFF OF INCEDERTS INFT (1143	4								
1 TOTAL ADALSTMENTS TO FEDERAL INCOME TAX (4.176) 4 4 6 MEDICAME PART D SUBSIDY AMORTIZATION 4 7 FEDERAL INCOME TAX \$ (11/17) 8 EINCAME TAX \$ (11/17) 9 ITC AMORTIZATION (43) 9 ITC AMORTIZATION (43) 9 ITC AMORTIZATION (41)	5	ADJUSTMENTS TO FEDERAL INCOME TAX							
4 4 4 7 7 7 114.289 119.593 1 7 7 114.289 119.593 1 7 7 100 100 1 7 100 114.289 119.593 1 7 100 114.289 119.593 1 100 100 110 110 1 100 100 110 110 110 1 TOTAL INCOME TAXES (81) 116.439 116.439 1 TOTAL INCOME TAXES (81) (81) 116.439 1 TOTAL INCOME TAXES (81) (81) 116.439 1 TOTAL INCOME TAXES (81) (81) 116.439 1 TOTAL INCOME TAXES	6	OUT OF PERIOD ADJUSTMENTS		(14,176)			13,909		
0 \$ 111,213 \$ 111,220 119,993 13 ITC AMORTIZATION (A3) 14 WRITE-OFF OF EXCESS DEFERRED TAXES (B1) 15 VOLTAL INCOME TAXES (B1) 16 TOTAL INCOME TAXES (B1) 17 TOTAL INCOME TAXES (B1) 18 UNMARY OF INCOME TAXES (B1) 19 TOTAL INCOME TAXES (B1) 10 UNMARY OF INCOME TAXE EXPENSE: (B1) 10 EXEMPTIAN CARPENSE: (CURRENT TAX EXPENSE: 10 DEFERMENT TAX EXPENSE: (B1) 10 UNMARY OF INCOME TAXE SO EXPERNED TAXES (B1) 10 INCERNENT TAX EXPENSE: (CURRENT TAX EXPENSE) 10 TOTAL INCOME TAXE SO EXPERNED TAXES (B1) 10 UNETEOFF OF EXCESS DEFERNED TAXES (B1) 10 INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439 10 TOTAL INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439 10 TOTAL INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439	7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(14,176)					
0 \$ 111,213 \$ 111,220 119,993 13 ITC AMORTIZATION (A3) 14 WRITE-OFF OF EXCESS DEFERRED TAXES (B1) 15 VOLTAL INCOME TAXES (B1) 16 TOTAL INCOME TAXES (B1) 17 TOTAL INCOME TAXES (B1) 18 UNMARY OF INCOME TAXES (B1) 19 TOTAL INCOME TAXES (B1) 10 UNMARY OF INCOME TAXE EXPENSE: (B1) 10 EXEMPTIAN CARPENSE: (CURRENT TAX EXPENSE: 10 DEFERMENT TAX EXPENSE: (B1) 10 UNMARY OF INCOME TAXE SO EXPERNED TAXES (B1) 10 INCERNENT TAX EXPENSE: (CURRENT TAX EXPENSE) 10 TOTAL INCOME TAXE SO EXPERNED TAXES (B1) 10 UNETEOFF OF EXCESS DEFERNED TAXES (B1) 10 INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439 10 TOTAL INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439 10 TOTAL INCOME TAX PROVISION \$ 101,432 \$ 17,337 \$ 118,439	8								
Internal interna interna internal internal internal internal internal i	9	MEDICARE PART D SUBSIDY AMORTIZATION					43		
1 ITC AMORTIZATION (43) 1 WRITE-OFF OF EXCESS DEFERRED TAXES (81) 1 TOTAL INCOME TAXES (81) 1 TOTAL INCOME TAXES (81) 2 ItE ASP (81) 3 ItE ASP (81) 3 ItE ASP (81) 4 ItE ASP (81) 5 OURRENT TAX EXPENSE: FODERAL 5 OURRENT TAX EXPENSE: 11,259 4 Ite ASP (81) 5 Ite ASP (81) 6 OURRENT TAX EXPENSE: (81) 5 Ite ASP (81) 6 Ite ASP (81) 7 Ite ASP (81) 7 Ite ASP (81) 8 Ite ASP (81) 9 Ite ASP Ite ASP 9 Ite ASP Ite ASP <td>10</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	10								
1 (34) 1 (35) 1 (11) 1 1	11	FEDERAL INCOME TAX		\$ (11,713)			\$ 114,269	119,593	
1 WRITE-OFF OF EXCESS DEFERRED TAXES (811) 1 TOTAL INCOME TAXES 3 118.439 1 TOTAL INCOME TAXES 3 118.439 1 FEDERAL SITE 5 2 FEDERAL SITE FEDERAL 5 2 FEDERAL SITE TOTAL FEDERAL 5 2 FEDERAL SITE TOTAL FEDERAL SITE FEDER	12								
15 WRITE-OFF EXCESS DEFERRED TAXES (811) 16 3 18.439 17 TOTAL INCOME TAXES 3 18 - - 19 - - 10 - - 10 - - 10 - - 11 - -	13	ITC AMORTIZATION						(343)	
10 TOTAL INCOME TAXES 118.439 10 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 118.439 11 111	14								
17 TOTAL INCOME TAXES 118.439 18 1 118.439 18 1 118.439 19 1 118.439 10 1 118.439 11 1 118.439 11 1 118.439 11 1 118.439 11 1 118.439 11 1 118.439 11 1 118.439 11 1 118.439 11 118.439 118.439 11 118.439 118.439 11 118.439 118.439 11 118.439 118.439 11 118.439 (434) 11 118.439 (434) 11 118.439 (434) 11 119.425 117.337 118.439 11 119.425 117.337 118.439 11 119.425 117.337 118.439 11 119.425 117.337 118.439 11 119.425 117.337 118.439 <td>15</td> <td>WRITE-OFF OF EXCESS DEFERRED TAXES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(811)</td> <td></td>	15	WRITE-OFF OF EXCESS DEFERRED TAXES						(811)	
18 19 19 19 10 11 12 12 12 12 12 12 12 12 12 12 13 14 15 15 15 16 17 18 19 19 19 10 10 11 11 11 114	16								
19 20 21 22 23 24 25 26 27 28 29 29 29 29 29 29 29 20 21 22 23 24 25 26 27 28 CURRENT TAX EXPENSE 29 DEFERRED INCOME TAXES 114/203 12,944 23 (243) 24 (243) 25 (11) 26 (11) 27 TOTAL INCOME TAX PROVISION 3 101,402 17,037 3 118,439 3 Total may not fool due to rounding.	17	TOTAL INCOME TAXES						\$ 118,439	
20 21 22 23 24 25 26 27 28 29 0 10 29 0 11/13 30 11/13 21 22 23 24 25 26 27 28 29 0 10 10 10 11 28 11 29 29 29 29 20 10 21 22 10 23 24 25 26 27 28 29 29 20 20 210 22 231	18								
21 22 23 24 25 26 27 7	19								
21 22 23 24 25 26 27 7	20								
22 23 24 25 26 27 28 CURRENT TAX EXPENSE: 29 29 DEFERRED INCOME TAXES 114,269 114,160 114 114,160 114 114,160 114 114 114 114 114 114 114 114 114 114	21								
23 24 24 25 25 SUMMARY OF INCOME TAX EXPENSE: 27 FEDERAL STATE 28 CURRENT TAX EXPENSE 29 DEFERRED INCOME TAXES 111,428 12,213 30 INVESTMENT TAX CREDTS, NET (443) 31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 33									
24 25 26 SUMMARY OF INCOME TAX EXPENSE: 27 FEDERAL STATE 28 CURRENT TAX EXPENSE \$ (11,713) \$ 4,093 \$ (7,620) 29 DEFERRED INCOME TAXES 114,269 12,944 127,213 30 INVESTMENT TAX CREDITS, NET (343) (343) 31 WRITE-OFF DEXCES DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 33									
25 26 SUMMARY OF INCOME TAX EXPENSE: 27 FEDERAL STATE TOTAL 28 CURRENT TAX EXPENSE 114,269 112,944 127,213 114,269 112,944 127,213 (343) (343) (343) (343) (343) (343) (341) (811) (611) (611) (611) (611) (811)									
26 SUMMARY OF INCOME TAX EXPENSE: 27 FEDERAL STATE TOTAL 28 CURRENT TAX EXPENSE \$ (11,713) \$ 4.093 \$ (7,620) 29 DEFERRED INCOME TAXES 114,269 12,944 127,213 30 INVESTMENT TAX CREDITS, NET (343) (343) 31 WRITE-OF PC EXCESS DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 34 S 101,402 \$ 17,037 \$ 118,439 35 S S S 36 S S S 37 S Total may not foot due to rounding.									
27 FEDERAL STATE TOTAL 28 CURRENT TAX EXPENSE \$ (11,713) \$ 4,093 \$ (7,620) 29 DEFERRED INCOME TAXES 114,269 122,44 30 INVESTMENT TAX CREDITS, NET (343) (343) 31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 34 5 114,269 114,269 36		SUMMARY OF INCOME TAX EXPENSE:							
29 DEFERRED INCOME TAXES 114,269 12,944 127,213 30 INVESTMENT TAX CREDITS, NET (343) (343) 31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 34 5 101,402 \$ 17,037 \$ 118,439 35 5 101,402 \$ 17,037 \$ 18,439 36 5 101,402 \$ 17,037 \$ 118,439 37 5 101,402 \$ 10,000 \$ 10,			FEDERAL STA	TETOTAL					
29 DEFERRED INCOME TAXES 114,269 12,944 127,213 30 INVESTMENT TAX CREDITS, NET (343) (343) 31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 34 5 101,402 \$ 17,037 \$ 118,439 35 5 101,402 \$ 17,037 \$ 18,439 36 5 101,402 \$ 17,037 \$ 118,439 37 5 101,402 \$ 10,000 \$ 10,	28	CURRENT TAX EXPENSE	\$ (11 713) \$	4 093 \$ (7 620)					
30 INVESTMENT TAX CREDITS, NET (343) 31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 33 \$ 34 • 35 • 36 • 37 • 38 • 39 Total may not foot due to rounding.									
31 WRITE-OFF OF EXCESS DEFERRED TAXES (811) (811) 32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 33 34 34 35 35 36 36 37 37 38 39 39									
32 TOTAL INCOME TAX PROVISION \$ 101,402 \$ 17,037 \$ 118,439 33 34 34 35 35 36 36 37 37 38 39 Total may not foot due to rounding.									
33 34 35 36 37 38 39 Total may not foot due to rounding.									
34 35 36 37 38 39 Total may not foot due to rounding.			- ···· • ·						
35 36 37 38 39 Total may not foot due to rounding.									
36 37 38 39 Total may not foot due to rounding.									
37 38 39 Total may not foot due to rounding.									
38 39 Total may not foot due to rounding.									
39 Total may not foot due to rounding.									
		Total may not foot due to rounding.							
							Basen	Schodulos: C.4	

SCHEDULE (FLORIDA PU	BLIC SERVICE COMMISSION	INTEREST IN TAX EXPENSE CALCULATION EXPLANATION Provide the amount of interest expense used to calculate n	et operating income taxes on Schedule C-22	Page 1 of 1 Type of data shown:
COMPANY: T	AMPA ELECTRIC COMPANY	If the basis for allocating interest used in the tax calculation income tax expense, the differing bases should be clearly in the differing bases should be clearly in the differing bases should be clearly in the difference of	XX Projected Test Year Ended 12/31/20 Projected Prior Year Ended 12/31/20 XX Historical Prior Year Ended 12/31/20	
DOCKET No.	130040-EI	(Dollars in 000's)		Witness: J. S. Chronister
Line No.	Description	(1) Historical Base Year Ended 12/31/2012	(2) Test Year Ended 12/31/2014	
1 2 3	Interest on Long Term Debt	\$ 100,021	\$ 91,593	
4 5 6	Amortization of Debt Discount, Premium, Issuing Expense & Loss on Reacquired Debt	5,369	2,895	
6 7 8	Interest on Short Term Debt	117	455	
9 10	Interest on Customer Deposits	5,582	2,852	
11 12 13	Other Interest Expense Less Allowance for Funds Used During Construction	104	16 (6,198)	
14 15 16 17	Total Interest Expense	\$ 109,706	\$ 91,613	
18 19 20				
21 22 23				
23 24 25				
26 27 28				
29 30				
31 32 33				
34 35				
36 37 38				
39 40				

Supporting Schedules: D-1a, D-4a

Recap Schedules: C-22, C-4

SCHEDULE C-24	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	ent(s) Type of data shown:
	oth XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	XX Projected Prior Year Ended 12/31/2013
	XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-El	Witness; S. W. Callahan
DOCKET No. 130040-El	

No		Amount	Percent of Capital	Cost Rate	Weighted Cost
1					
2					
3	NOTE: TECO ENERGY, INC., THE	PARENT OF TAMPA ELECT	RIC, IS PROJECTED TO HAVE NO	OUTSTANDING DEBT DURING 2014.	
4	2014				
5	Long Term Debt	\$ -	%	%	\$
6	Short Term Debt	•			
7	Preferred Stock	-			
8	Common Equity	-			
9	Deferred Income Tax				
10	Investment Tax Credits	-			
11	Other (specify)				
12	Total	\$ -	100.00%		
13					
14	NOTE: TECO ENERGY, INC., THE	PARENT OF TAMPA ELECT	RIC, IS PROJECTED TO HAVE NO	OUTSTANDING DEBT DURING 2013.	
15	_2013				
16	Long Term Debt	\$ -	%	%	\$
17	Short Term Debt	-			
18	Preferred Stock	-			
19	Common Equity	-			
20	Deferred Income Tax				
21	Investment Tax Credits	-			
22	Other (specify)				
23	Total	\$ -	100.00%		
24					
25					
26					
27	2012				
28	Long Term Debt	\$ 8,109 (1)	0.46%	6.8%	0.03%
29	Short Term Debt	(.)	0.00%	0%	0.00%
30	Preferred Stock	-	0.00%	0%	0.00%
31	Common Equity	1,767,230	99.54%	570	0.00%
32	Deferred Income Tax	-	0.00%		0.00%
33	Investment Tax Credits	-	0.00%		0.00%
34	Other (specify)		0.00%		0.00%
35	Total	\$ 1,775,339	100.00%		0.03%
36		÷			
30	Weighted cost of parent debt x 38.575% (or	annlicable consolidated tax rate) v e	quity of subsidiary		
38	0.0% 38.575%	applicable consolidated dax rate) x e \$0	quity of subsidiary \$	-	
38 39	0.070 38.575%	φU	\$	-	
	(1) TECO Enormy los the period of Tames	lostric mtired the \$8 QM belonce of	normat compony dabt as Decomb 5, 2010		
40	(1) TECO Energy, Inc., the parent of Tampa E	neorae, larged the soraw beigues of	parent company debt on December 5, 2012.		
41					

SCHEDULE C-25		DEFERRED TAX ADJUSTMENT	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	To provide information required to present the excess/deficient deferred tax balances due to protected and	Type of data shown:
		unprotected timing differences at statutory tax rates different from the current tax rate. The protected	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.	XX Projected Prior Year Ended 12/31/2013
			XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		(Dollars in 000's)	Witness; J. S. Chronister

Line				Total
No.		Protected	Unprotected	Excess/(Deficient)
1				
2				
з	Balance at Beginning of the Historical Year	\$ 5,140	\$ 2,655	\$ 7,795
4	Historical Year Amortization	(540)	(271)	(811)
5				
6	Balance at Beginning of Historical Year + 1	4,600	2,384	6,984
7	Historical Year + 1 Amortization	(480)	(213)	(693)
8.				
9	Balance at Beginning of Projected Test Year	4,120	2,171	6,291
10	Projected Test Year Amortization	(441)	(192)	(633)
11				
12	Balance at End of Projected Test Year	\$ 3,679	\$ 1,979	\$ 5,658
13				

39 Total may not foot due to rounding.

Supporting Schedules:

SCHEDULE C-26	INCOME TAX RETURNS	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and	Type of data shown:
	most recent final IRS ravenue agent's raport.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013
		XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		Witness: J. S. Chronister

Tampa Electric Company (TEC) and its subsidiaries income tax refurms and the Internal Revenue Sarvice revenue agent's report and proprietary confidential business information under Section 38.0.93, Fordia Administrative Code, and Section 6103(a) of the Internal Revenue Gole. Provided that appropriate confidentially amogenesia error administrative Code, and Section 6103(a) of the Internal Revenue Gole. The Vole of its subsidiaries will be made available for review at the Company's office located at 702 North Frankin Street, Tampa, Florida 33602.	
business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Gode. Provided that appropriate confidentially arrangements are made, the income tax returns and most neont final IRS revenue agents report for TEC and its subsidiaries will be made available for review at the Company's office located at 702 North Frankin Street, Tampe, Florida 33602.	
business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Gode. Provided that appropriate confidentially arrangements are made, the income tax returns and most neont final IRS revenue agents report for TEC and its subsidiaries will be made available for review at the Company's office located at 702 North Frankin Street, Tampe, Florida 33602.	
appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agents report for TEC and its subsidiaries will be made available for review at the Company's office located at 702 North Frankin Street. Tampa, Florida 33602.	
subsidiaries will be mede available for review at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.	
nrting Schedules:	

Line

SCHEDULE C-27	CONSOLIDATED TAX INFORMATION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify	Type of data shown:
	the nature and amount of benefits to the company and to the ratepayers.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013
		Historica) Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		Witness: J. S. Chronister

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Tampa Electric Company (TEC) is a member of a consolidated group, TECO Energy, Inc. and Subsidiaries, which files a consolidated Federal Income Tax Return. The consolidated income tax is allocated to Tampa Electric Company and its subsidiaries in accordance with the Internal Revenue Code section 1552(a)(1), Reg. 1.1502-33(d)(2), and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis. It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of	
a consolidated Federal Income Tax Return. The consolidated income tax is allocated to Tampa Electric Company and its subsidiaries in accordance with the Internal Revenue Code section 1552(a)(1), Reg. 1.1502-33(d)(2), and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
a consolidated Federal Income Tax Return. The consolidated income tax is allocated to Tampa Electric Company and its subsidiaries in accordance with the Internal Revenue Code section 1552(a)(1), Reg. 1.1502-33(d)(2), and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
a consolidated Federal Income Tax Return. The consolidated income tax is allocated to Tampa Electric Company and its subsidiaries in accordance with the Internal Revenue Code section 1552(a)(1), Reg. 1.1502-33(d)(2), and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
The consolidated income tax is allocated to Tampa Electric Company and its subsidiaries in accordance with the Internal Revenue Code section 1552(a)(1), Reg. 1.1502-33(d)(2), and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, TEC and its subsidiaries are allocated income taxes on a separate company basis.	
separate company basis.	
It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of	
being included in a consolidated income tax return for the test year.	
ting Schedules:	Recap Schedules:

Line

SCHEDULE C-28	MISCELLANEOUS TAX INFORMATION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the requested miscellaneous tax information.	Type of data shown:
		Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013
		XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI	(Dollars in 000's)	Witness: J. S. Chronister

					······					
1.	Cor profit or		trich IDC continu	n 1552 method is used fo	or tax allocation?					
1.	A. Section 1		nich inco seculo	n 1552 method is used to	/ tax allocation?					
	A. Section	1552 (a)(1)								
2.	What tax up	ars are open with t	ha IDC2							
2.	A: 2012	ars are open with	ne mar							
	A. 2012									
3.	For the last	three tax years wh	at dollars were r	naid to or (received) from	the parent for federal income	taxos?				
, J. A	A:	unce lan years, mi	at condra were p		Tale parent for recercinic one	IDACS !				
,)	A.	2011	2010	2009						
		8,058	24,871	(5)						
		0,050	24,071	(0)						
- 3										
44.	How were th	ie amounts in (3) tr	ested?							
5				on a separate company b	asis and remits to Parent.					
5										
5.	For each of	the last three years	s what was the	dollar amount of						
B		ucted on the parent								
		detection parent								
	A:									
9	A:	2011	2010	2009						
9 0	A:	<u>2011</u>	2010	2009						
9 0 1	Α:	2011 1,849	2010 12,911	2009 24,537						
9		1,849	12,911	24,537						
9 D 1 2 3 6.			12,911	24,537			Income (loss)		
9 1 2 3 6. 4	Complete th	1,849	12,911	24,537		Book Basis	Income	loss)	Tax Basis (See Note)	
9 1 2 3 6. 4 5	Complete th	1,849	12,911	24,537	2011	Book Basis 2010	Income (Tax Basis (See Note) 2010	2009
9 0 1 2	Complete th	1,849	12,911	24,537	2011	· · · · · · · · · · · · · · · · · · ·		(loss) 	Tax Basis (See Note) 2010	2009
9 0 1 2 3 6. 4 5 5 5 7	Complete th	e following chart fo	12,911 In the last three y	24,537		2010	2009	2011	2010	
9 0 1 2 3 3 6. 4 5 5 5 7 8	Complete th	e following chart fo	12,911	24,537	2011 275,395	· · · · · · · · · · · · · · · · · · ·				2009 (26,474)
9 1 2 3 6. 4 5 5 7 8 9	Complete th	1,849 e following chart fo	12,911 r the last three y Parent Only	24,537		2010	2009	2011 (17,285)	2010 (41,103)	(26,474)
9 0 1 2 3 6. 4 5 6	Complete th	1,849 e following chart fo	12,911 In the last three y	24,537	275,395	2010 243,609	2009 215,304	2011	2010	
9 0 1 2 3 6. 4 5 5 5 7 8 9 9 9	Complete th	1,849 e following chart fo F	12,911 In the last three y Parent Only Applicant Only	24,537	275,395 202,709	2010 243,609 208,790	2009 215,304 160,200	2011 (17,285) 27,291	2010 (41,103) 85,331	(26,474) 40,330
9 0 1 2 3 6. 4 5 5 5 5 7 8 9 9 0 1	Complete th	1,849 e following chart fo F	12,911 r the last three y Parent Only	24,537	275,395	2010 243,609	2009 215,304	2011 (17,285)	2010 (41,103)	(26,474)
6.	Complete th	1,849 e following chart fo F	12,911 In the last three y Parent Only Applicant Only Fotal Group	24,537 rears:	275,395 202,709 272,623	2010 243,609 208,790 238,973	2009 215,304 160,200 213,933	2011 (17.285) 27,291 29,741	2010 (41,103) 85,331 73,065	(26,474) 40,330 62,372
9 1 2 3 3 6 4 5 5 5 7 3 9 0 1 2 2 3 4	Complete th	1,849 e following chart fo F F 1	12,911 In the last three y Parent Only Applicant Only Fotal Group Fotal Group Excl	24,537 rears: uding	275,395 202,709	2010 243,609 208,790	2009 215,304 160,200	2011 (17,285) 27,291	2010 (41,103) 85,331	(26,474) 40,330
9 1 2 3 6 4 5 5 7 3 9 0 1 2 3 4 5	Complete th	1,849 e following chart fo F F 1	12,911 In the last three y Parent Only Applicant Only Fotal Group	24,537 rears: uding	275,395 202,709 272,623	2010 243,609 208,790 238,973	2009 215,304 160,200 213,933	2011 (17.285) 27,291 29,741	2010 (41,103) 85,331 73,065	(26,474) 40,330 62,372
9 1 2 3 6 4 5 5 7 3 9 9 1 2 3 4 5 5 5	Complete th	1,849 e following chart fo F F 1	12,911 In the last three y Parent Only Applicant Only Fotal Group Fotal Group Excl	24,537 rears: uding	275,395 202,709 272,623	2010 243,609 208,790 238,973	2009 215,304 160,200 213,933	2011 (17.285) 27,291 29,741	2010 (41,103) 85,331 73,065	(26,474) 40,330 62,372
9 1 2 3 6 5 5 5 7 3 9 9 0 1 2 2 3 4 5 6 7	Complete th	1,849 e following chart fo F F F F F	12,911 In the last three y Parent Only Applicant Only Fotal Group Fotal Group Excl	24,537 rears: uding	275,395 202,709 272,623	2010 243,609 208,790 238,973	2009 215,304 160,200 213,933	2011 (17.285) 27,291 29,741	2010 (41,103) 85,331 73,065	(26,474) 40,330 62,372

COMPANY: TA	LIC SERVICE COMM		EXPLANATION: Provide a schedule of gains and losses on deposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in 'prior cases, and the test year of such prior cases.						XX XX XX	Type of data shown: XX Projected Test Year Ended 12/31/2014 XX Projected Prior Year Ended 12/31/2013 XX Historical Prior Year Ended 12/31/2012						
OCKET No. 1								(Dollars in 00	0's)						Witness: J. S. Chro	nister
ine		(1)	(2)	(3)	(4) Original Classification	(5)	(6)	(7) Original	(8)	(9) Depreciation	(10) Net Book Value on	(11)	(12) Arnounts Allowed	(13) Prior Cases Test Year		
10.		scription Property	Date Acquired	Date Disposed	Account	Reclass Account(s)	Date(s)	Amount Recorded	Additions or (Retirements)	and Amortization	Disposal Date	Gain or (Loss)	Prior Cases	Ended 12/31/09		
1		Toporty	Hoquirou	Disposed	7000011	rooodin(3)	Data(3)	Recorded	(rearementa)	Amorazation	Duto	(2000)	00303	12101103		
2																
3	2014 - Su	mmarv		The company	has no gains or	losses on dispo	sition of plant	forecasted for i	he test vear.				N/A	N/A		
4	2011 04			ino company	that he gains of		enter et platte									
5																
6																
7																
8	2013 - Su	mmary		The company	has no gains or	losses on dispo	sition of plant	forecasted for	he prior year.				N/A	N/A		
9																
10																
11																
12																
13	2012 - Su	mmary		The company	had no gains or	losses on dispo	sition of plant	for the year.					N/A	N/A		
14 15																
16																
17																
18	2011 - Su	mmary		The company	had no gains or	losses on dispo	sition of plant	for the vear.					N/A	N/A		
19					-	·	·									
20																
21																
22	2010 - Su	mmary		The company	had no gains or	losses on dispo	sition of plant	for the year.					N/A	N/A		
23																
24																
25																
26																
27 28																
20 29																
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31																
32																
33																
34																
35																
36																
37 28. Tatala m																
	ay be affected due to	rounding.			·										Deere Octo 11	
Supporting Sch	644183.														Recap Schedules:	

	PUBLIC SERVICE COMMISSION		rovide a schedule detailing transacti	H AFFILIATED COMPANIES	nd related partice for the	teet upor including		ype of data shown:	Page 1
URIDAP	ODEIC SERVICE COMMISSION		•		no related parties for the	riesi year micilioing	j I	XX Projected Test Year End	ad 12/31/201
		intercompany charges, licenses, contracts and fees.							
IMPANT.	: TAMPA ELECTRIC COMPANY							Projected Prior Year End Historical Prior Year End	
	io. 130040-El		. (Dollars	in 000's)				Witness; J. S. Chronister	
JORETN	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of	(2)		(4)	(5)	(0)	(1)	(0)	
	Company		Type of Service				Amount	Allocation Method	
	or	Relation	Provided	Effective	Charge or	· Coodit	Included	Used to Allocate	
ne	Related	to	or	Contract	During		in	Charges Between	
D.	Party	Utility	Received	Date	Amount	Acct. No.	Test Year	Companies	
1	~ ,	······							
2	TECO Energy, Inc.	Parent Company	See Note 1	01/01/2011	\$ 28,908	234	\$ 28,908	Direct Cost and	
3		-						Lower of Equity Method	
4								or Massachusetts Metho	bd
5									
6	TECO Energy, Inc.	Parent Company	See Note 2	01/01/2011	23,682	146	23,682	Direct Cost	
7									
8	TECO Properties	Affiliate Company	See Note 2	01/01/2011	3	146	3	Direct Cost	
9									
10	TECO Gernstone, Inc.	Affiliate Company	See Note 2	01/01/2011	17	146	17	Direct Cost	
11									
12	TECO Coal Corporation	Affiliate Company	See Note 2	01/01/2011	348	146	348	Direct Cost	
13									
14	TECO Guatemaia, Inc.	Affiliate Company	See Note 2	01/01/2011	1,088	146	1,088	Direct Cost	
15									
16	Peoples Gas System	Affiliate Company	See Note 2	01/01/2011	8,279,830	146	8,279,830	Direct Cost	
17 18	7500 B			01/01/0011		146	000	Discut Quart	
19	TECO Partners	Affiliate Company	See Note 2	01/01/2011	332	140	332	Direct Cost	
20									
21									
22									
23									
4									
25									
26									
 27									
28									
9									
80									
31									
2									
3									
4 Not	te 1 Services received from TEC	O Energy include Audit, Risk Man	agement, Insurance, Shareholder Re	elations, Treasury Managemen	t, Economic Developmer	nt, Governmental A	Affairs, Corporate Tax, Legal, Ac	counting, Financial Reporting	
35	and Regulatory Services	. These charges from TECO Ener	gy are booked as debits to O&M acc	ounts 920, 921, 923, 926 and	930.				
86									
			on Technology, Telecommunications		e Communications, Com	munity Relations, 1	Environmental, Accounting, Proc	urement and Regulatory Services.	
38	These services provided	to the Affiliates are booked as deb	its to Working Capital Receivables in	n account 146.					
9									

SCHEDULE C-31	AFFILIATED COMPANY RELATIONSHIPS	Page 1 of 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as	Type of data shown:
	required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013
		XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		Witness: J. S. Chronister

Line		-
No.		
1		
2		
3	See Attachment - Tampa Electric Company's most recently filed Diversification Report	
4		
5		
6		
7		
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14		
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Cupperting Sebo		Brees Cabadulary C 30

Supporting Schedules:

Recap Schedules: C-30

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Transactions with Associated (Affiliated) Companies

Company: Tampa Electric Company For the Year Ended December 31, 2012

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.

2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".

3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

	r	r	
Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
Non-power Goods or Services Provided by Affiliated			
Parent Company Allocation Services (1) (2) Loans	TECO Energy, Inc. Peoples Gas System	234 234	28,908,030 39,622,337
Non-power Goods or Services Provided for Affiliated	TECO Eporary Inc.	146	4,842,989
Office Space Personnel Data Processing	TECO Energy, Inc.	140	4,042,909
Office Space Personnel Data Processing	TECO Coal	146	347,567
Office Space Personnel Data Processing	TECO Partners	146	332,119
Office Space Personnel Data Processing	Peoples Gas System	146	8,279,830
Office Space Personnel Data Processing	TECO Guatemala	146	1,088,022
Footnote (1) Parent Allocation includes management services, audi management, regulatory policy, economic developmen (2) The Parent Company allocation process allocates Pare of total assets, total unconsolidated revenues, and ope	nt, legal and governmental affairs. ent overhead costs based on a blended rate of each		

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 3 OF 31

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

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For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all effiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

-		Affiliation or Connection with any Other Business or Financial		
	Principal		tion Firm or Partnership	
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address	
. Sherrill W. Hudson	Chairman of the Board of Tampa Electric Company (effective 1/1/13)	Chairman of the Board (effective 1/1/13) Executive Chairman of the Board (through 12/31/12)	TECO Energy, Inc. Tampa, Florida	
	Executive Chairman of the Board of Tampa Electric Company (through 12/31/12)	Director	Publix Super Markets, Inc. Lakeland, Florida	
		Director	Lennar Corporation Miami, Florida	
		Director	Coconut Grove Bank Miami, Florida	
		Director (effective 6/13/12)	ltopía, Inc. Miami, Florida	
. John B. Ramil	Chief Executive Officer and Director of Tampa Electric Company	President and Chief Executive Officer and Director	TECO Energy, Inc. Tampa, Florida	
	-	Director	Blue Cross Blue Shield of Florida, Inc. Tallahassee, Florida	
		Director	Edison Electric Institute Washington, D.C.	
		Director	Bear Branch Coal Company Corbin, Kentucky	
		Director	Clintwood Elkhorn Mining Company Corbin, Kentucky	
		Director	Gatliff Coal Company Corbin, Kentucky	
		Director	Palm Import and Export Corporation British Virgin Islands (merged 9/18/12)	
		Director .	Perry County Coal Corporation Corbin, kentucky	
		Director	Pike-Letcher Land Company Corbin, Kentucky	
		Director	Premier Elkhom Coal Company Corbin, Kentucky	
		Director	Raven Rock Development Corporation Corbin, Kentucky	
		Director	Ray Coal Company, Iric. Corbin, Kentucky	
		Director	Rich Mountain Coal Company Corbin, Kentucky	
		Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)	
		Director	TECO Coal Corporation Corbin, Kentucky	
		Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida	

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Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

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		Affiliation or Connection with any Other Business or Financial		
	Principal	Organization Firm or Partnership		
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address	
John B. Ramil		President and Director	TECO Diversified, Inc.	
(continued)			Tampa, Florida	
		Director (through 2/29/12)	TECO Energy Foundation, Inc. Tampa, Fiorida	
-		Director	TECO EnergySource, Inc. Tampa, Florida	
		Director	TECO Finance, Inc. Tampa, Florida	
		President and Director	TECO Gemstone, Inc. Tampa, Florida	
		Director	TECO Guatemala Holdings, LLC Tampa, Florida	
		Director	TECO Gualemaia Services, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)	
		Director	TECO Guatemala, Inc. Tampa, Florida	
		Director	TECO Investments, Inc. Tampa, Florida	
		Director	TECO Oil & Gas, inc. Tampa, Florida	
		Director	TECO Pipeline Holding Company, LLC Tampa, Florida	
		Director	TECO Properties Corporation Tampa, Florida	
		Director	TECO Wholesale Generation, Inc. Tampa, Florida	
		Secretary and Director	TPS de Ultramar, Guatemala, S.A. Guatemala (dissolved 10/19/12)	
		Director	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands (dissolved 12/31/12)	
		Director	TPS Guatemala One, Inc. Tampa, Florida (sold 9/27/12)	
		Director	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)	
		Director	TPS San Jose International, Inc. Grand Cayman, Ceyman Islands (sold 12/19/12)	
		Director	Triangle Finance Company, LLC Tampa, Florida	
7		Director	Whitaker Coal Corporation Corbin, Kentucky	



Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
	Occupation or	Affiliation or		
Name	Business Affiliation	Connection	Name and Address	
3. Gordon L. Gillette	President of Tampa Electric Company	Director	Peoples Gas System (Fiorida), Inc. Tampa, Florida	
		President and Director	SeaCoast Gas Transmission, LLC Tampa, Florida	
		Director (effective 2/14/12)	TECO Clean Advantage Corporation Tampa, Florida	
,		Director	TECO Consumer Holdings, Inc. Tampa, Florida (dissolved 12/27/12)	
		Director	TECO Consumer Ventures, Inc. Tampa, Florida (dissolved 12/28/12)	
		Director	TECO Energy Foundation, Inc. Tampa, Florida	
		Director (effective 1/1/12)	TECO EnergySource, Inc. Tampa, Florida	
		Director	TECO Partners, Inc. Tampa, Florida	
		Director and President	TECO Pipeline Holding Company, LLC Tampa, Florida	
		Director	TECO Solutions, Inc. Tampa, Florida	
4. Charles A. Attal III	General Counsel of Tampa Electric Company	Senior Vice President-General Counsel and Chief Legal Officer	TECO Energy, Inc. Tampa, Florida	
		Assistant Secretary and Director	TEC Receivables Corp. Tampa, Florida	
		Assistant Secretary and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida	
		Assistant Secretary and Director	TECO Diversified, Inc. Tampa, Florida	
		Director	TECO Energy Foundation, Inc. Tampa, Florida	
		Director	TECO EnergySource, Inc. Tampa, Florida	
		Assistant Secretary and Director	TECO Finance, Inc. Tampa, Florida	
		Assistant Secretary and Director	TECO Gemsione, Inc. Tampa, Florida	
		Assistant Secretary and Director	TECO Invesiments, Inc. Tampa, Florida	
	2	Assistant Secretary and Director	TECO Qil & Gas, Inc. Tampa, Florida	
		Vice President-General Counsel	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)	

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

		Affiliation or Connection with any Other Business or Financial		
	Principal		ation Firm or Partnership	
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address	
Phil L. Barringer	Chief Human Resources Officer and Procurement Officer of Tampa Electric Company (effective 1/1/13)	Senior Vice President-Corporate Services and Chief Human Resources Officer (effective 1/30/13)	TECO Energy, Inc. Tampa, Florida	
	Vice President-Human Resources of Tampa Electric Company (through 12/31/12)	Vice President-Corporate Services and Chief Human Resources Officer (effective 1/1/13 through 1/30/13)		
		Vice President-Human Resources (through 12/31/12)		
		President and Director	H Power I, Inc. Tampa, Fiorida	
		President and Director	H Power II, Inc. Tampa, Florida	
		President and Director	Paim Import and Export Corporation British Virgin Islands (merged 9/18/12)	
		President and Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)	
		President	Tasajero I, LĎC Grand Cayman, Cayman Islands (sold 12/19/12)	
		Director (effective 2/29/12)	TECO Energy Foundation, Inc. Tampa, Florida	
		President and Director	TECO Guatemata Holdings, LLC Tampa, Florida	
		President and Director (effective 3/15/12)	TECO Guatemala Holdings II, LLC Tampa, Florida	
		President and Director	TECO Guatemata Services, Ltd. Grand Ceyman, Cayman Islands (sold 12/19/12)	
•		President and Director	TECO Guatemala, Inc. Tampa, Florida	
		President and Director (effective 1/1/13)	TECO Properties Corporation Tampa, Florida	
		President and Director	TECO Wholesale Generation, Inc. Tampa, Florida	
		President and Director	TPS de Uliramar Guatemala, S.A. Guatemala (dissolved 10/19/12)	
		President and Director	TPS de Ultramar, Ltd Grand Cayman, Cayman Islands (dissolved 12/31/12)	
		President and Director	TPS Guatemala One, Inc. Tampa, Florida (sold 9/27/12)	
		President and Director	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)	

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

		Brimsinal	Affi Principal On	
		Occupation or	Affiliation or	anization Firm or Partnership
azans	Name	Business Affiliation	Connection	Name and Address
	Phil L. Barringer (continued)		President and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (sold 12/19/12)
			Director	Triangle Finance Company, LLC Tampa, Florida
	Sandra W, Callahan	Vice President-Finance and Accounting and Chief Financial Officer (Chief Accounting Officer) and Assistant Secretary of Tampa Electric Company	Senior Vice President-Finance and Accounting and Chief Financial Officar (Chief Accounting Officer) and Assistant Secretary	TECO Energy, Inc Tampa, Florida
			Assistant Secretary and Director	Bear Branch Coal Company Corbin, Kentucky
			Assistant Secretary and Director	Clintwood Elkhorn Mining Company Corbin, Kentucky
			Assistant Secretary and Director	Galliff Coal Company Corbin, Kentucky
			Vice President, Assistant Secretary and Director	H Power I, Inc. Tampa, Florida
			Vice President, Assistant Secretary and Director	H Power II, Inc. Tampa, Florida
			Vice President, Assistant Secretary and Director	Palm Import and Export Corporation British Virgin Islands (merged on 9/18/12)
			Vice President, Assistant Secretary and Director	Peoples Gas System, (Florida), Inc. Tampa, Florida
			Assistant Secretary and Director	Perry County Coal Corporation Corbin, Kentucky
			Assistant Secretary and Director	Pike-Letcher Land Company Corbin, Kentucky
			Assistant Secretary and Director	Premier Elkhorn Coal Company Corbin, Kentucky
	,		Assistant Secretary and Director	Raven Rock Developent Corporation Corbin, Kentucky
			Assistant Secretary and Director	Ray Coal Company, inc. Corbin, Kenlucky
			Assistant Secretary and Director	Rich Mountain Coal Company Corbin, Kentucky
			Vice President, Assistant Secretary and Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)
			Assistant Secretary and Director	SeaCoast Gas Transmission, LLC Tampa, Florida
			Vice President and Assistant Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands (sold 12/19/12)
			President, Assistant Secretary and Director	TEC Receivables Corp. Tampa, Florida

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 8 OF 31

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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
andra W. Callahan		Vice President, Assistant Secretary	TECO Clean Advantage Corporation
continued)		and Director (effective 2/14/12)	Tampa, Florida
		Assistant Secretary and Director	TECO Coal Corporation Corbin, Kentucky
		President, Assistant Secretary and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Consumer Holdings, Inc. Tampa, Florida (dissolved 12/27/12)
		Vice President, Assistant Secretary and Director	TECO Consumer Ventures, Inc. Tampa, Florida (dissolved 12/28/12)
		Vice President, Assistant Secretary and Director	TECO Diversified, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Energy Foundation, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO EnergySource, Inc. Tampa, Florida
		President, Assistant Secretary and Director	TECO Finance, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Gemstone; inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Guatemala Holdings, LLC Tampa, Florida
		Vice President and Assistant Secretary (effective 3/16/12)	TECO Guatemala Holdings II, LLC Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Gu atemala Services, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)
		Vice President, Assistant Secretary and Director	TECO Guatemala, Inc. Tampa, Florida
		President, Assistant Secretary and Director	TECO Investments, Inc. Tampa, Florida
		President, Assistant Secretary and Director	TECO Oil & Gas, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Parlners, inc. Tampa, Florida
		Vice President-Chief Financial Officer, Assistant Secretary and Director	TECO Pipeline Holding Company, LLC Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Properties Corporation Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Solutions, Inc. Tampa, Florida
		Vice President, Assistant Secretary and Director	TECO Wholesale Generation, Inc. Tampa, Florida

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Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Principal	0	tion or Connection with any ther Business or Financial nization Firm or Partnership
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Vice President and Assistant Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands (dissolved 12/31/12)
		Vice President, Assistant Secretary and Director	TPS Guatemala One, Inc. Tampa, Florida (sold 9/27/12)
		Vice President and Assistant Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)
		Vice President, Assistant Secretary and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (sold 12/19/12)
		Director	Triangle Finance Company, LLC Tampa, Florida
		Assistant Secretary and Director	Whitaker Coal Corporation Corbin, Kentucky
		Treasurer and Director	Florida Self-Insurers Guaranty Association, Inc. Tallahassee, Florida
. Kim M. Caruso	Treasurer of Tampa Electric Company	Treasurer	TECO Energy, Inc. Tampa, Florida
		Treasurer	Bear Branch Coal Company Corbin, Kentucky
		Treasurer	Clintwood Elkhom Mining Company Corbin, Kentucky
		Treasurer	Gatliff Coal Company Corbin, Kentucky
		Treasurer	H Power I, Inc. Tampa, Florida
		Treasurer	H Power II, inc. Tampa, Florida
		Treasurer	Paim Import and Export Corporation British Virgin Islands (merged 9/18/12)
		Treasurer	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Treasurer	Perry County Coal Corporation Corbin, Kenlucky
		Treasurer	Pike-Letcher Land Company Corbin, Kentucky
		Treasurer	Premier Elkhorn Coal Company Corbin, Kentucky
		Treasurer	Raven Rock Developent Corporation. Corbin, Kentucky
		Treasurer	Ray Coal Company, Inc. Corbin, Kentucky
		Treasurer	Rich Mountain Coal Company Corbin, Kentucky

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Affiliation or Connection with Other Business or Finance Principal Organization Firm or Partner		r Business or Financial
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
Kim M. Caruso (continued)		Treasurer	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)
		Treasurer	SeaCoast Gas Transmission, LLC Tampa, Florida
		Treasurer	Tasajero I, LDC Grand Cayman, Cayman Islands (sold 12/19/12)
		Treasurer	TEC Receivables Corp. Tampa, Florida
		Treasurer (effective 2/14/12)	TECO Clean Advantage Corporation Tampa, Florida
		Treasurer	TECO Coal Corporation Corbin, Kentucky
		Treasurer	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Treasurer	TECO Consumer Holdings, Inc. Tampa, Florida (dissolved 12/27/12)
		Treasurer	TECO Consumer Ventures, Inc. Tampa, Florida (dissolved 12/28/12)
		Treasurer	TECO Diversified, Inc. Tampa, Florida
		Treasurer	TECO Energy Foundation, Inc. Tampa, Florida
		Treasurer	TECO EnergySource, Inc. Tampa, Florida
		Treasurer	TECO Finance, Inc. Tampa, Florida
		Treasurer	TECO Gemistone, Inc. Tampa, Florida
		Treasurer	TECO Gualemala Holdings, LLC Tampa, Florida
		Treasurer (effective 3/16/12)	TECO Guatemala Holdings II, LLC Tampa, Florida
		Treasurer	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)
x		Treasurer	TECO Guatemaia, Inc. Tampa, Florida
		Treasurer	TECO Investments, Inc. Tampa, Florida
		Treasurer	TECO Oil & Gas, Inc. Tampa, Florida
		Treasurer	TECO Partners, Inc. Tampa, Florida

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 11 OF 31

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

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	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
Maria	Occupation or	Affiliation or Connection	T
Kim M. Caruso (continued)	Business Affiliation	Treasurer	Name and Address TECO Pipeline Holding Company, LLC Tampa, Florida
		Treasurer .	TECO Properties Corporation Tampa, Florida
		Treasurer	TECO Solutions, Inc. Tampa, Florida
		Treasurer	TECO Wholesale Generation, Inc. Tampa, Florida
		Treasurer	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands (dissolved 12/31/12)
		Treasurer	TPS Guatemala One, Iric. Tampa, Florida (sold 9/27/12)
		Treasurer	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)
		Treasurer	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (sold 12/19/12)
		Treasurer	Whitaker Coal Corporation Corbin, Kentucky
3. Clinton E. Childress	Chief Human Resources Officer and Procurement Officer of Tampa Electric Company (through 12/31/12)	Senior Vice President-Corporate Services and Chief Human Resources Officer (through 12/31/12)	TECO Energy, Inc. Tampa, Florida
		President and Director (through 12/31/12)	TECO Properties Corporation Tampa, Florida
. Jeffrey S. Chronister	Controller of Tampa Electric Company		
0. Thomas L. Hernandez	Vice President-Energy Supply of Tampa Electric Company		
1. Charles O. Hinson, III	Vice President-State and Community Relations of Tampa Electric Company		×
2. Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
3. Bruce Narzissenfeld	Vice President-Marketing, Customer Service, Business Development and	President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
	Fuels Operations of Tampa Electric Company	Vice President-Sr. Commercial Officer and Director	SeaCoast Gas Transmission, LLC Tampa, Florida
		President and Director (effective 2/14/12)	TECO Clean Advantage Corporation Tampa, Florida
		President and Director	TECO Consumer Holdings, Inc. Tampa, Florida (dissolved 12/27/12)
		President and Director	TECO Consumer Ventures, Inc. Tampa, Florida (dissolved 12/28/12)
		Director	TECO Energy Foundation, Inc. Tampa, Florida



Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

*	Principal	Ot	on or Connection with any her Business or Financial ization Firm or Partnership
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
Bruce Narzissenfeld (continued)		President and Director (effective 1/1/13)	TECO EnergySource, Inc. Tampa, Florida
		President and Director	TECO Partners, Inc. Tampa, Florida
		Vice President-Sr. Commercial Officer	TECO Pipeline Holding Company, LLC Tampa, Florida
		President and Director	TECO Solutions, Inc. Tampa, Florida
4. David E. Schwartz	Secretary of Tampa Electric Company	Vice President-Governance, Associate General Counsel and Corporate Secretary	TECO Energy, Inc. Tampa, Florida
		Secretary	Bear Branch Coal Company Corbin, Kentucky
		Secretary	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Secretary	Gatliff Coal Company Corbin, Kentucky
		Secretary	H Power I, Inc. Tampa, Florida
		Secretary	H Power II, Inc. Tampa, Florida
		Secretary	Palm Import and Export Corporation British Virgin Islands (merged 9/18/12)
		Secretary	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Secretary	Perry County Coal Corporation Corbin, Kentucky
		Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Secretary	Premier Elkhorn Coal Company Corbin, Kentucky
		Secretary	Raven Rock Developent Corporation Corbin, Kentucky
		Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Secretary	Rich Mountain Coal Company Corbin, Kentucky
		Secretary	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
			(sold 12/19/12)
		Secretary	SeaCoast Gas Transmission, LLC Tampa, Florida
		Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands (sold 12/19/12)
		Secretary	TEC Receivables Corp. Tampa, Florida

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Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Principal		Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address
avid E. Schwartz		Secretary (effective 2/14/12)	TECO Clean Advantage Corporation
continued)			Tampa, Florida
		Secretary	TECO Cost Comparison
		Secretary	TECO Coal Corporation Corbin, Kentucky
		1	Calibra, Iver Insury
		Secretary	TECO Coalbed Methane Florida, Inc.
			Tampa, Florida
		Secretary	TECO Consumer Holdings, Inc.
			Tampa, Florida (dissolved 12/27/12)
		Secretary	TECO Consumer Ventures, Inc. Tampa, Florida (dissolved 12/28/12)
			camparia nomia (nisantica, ister is)
		Secretary	TECO Diversified, Inc.
			Tampa, Florida
		Secretary	TECO Energy Foundation, Inc.
		Decision A	Tampa, Florida
		Secretary	TECO EnergySource, Inc.
			Tampa, Florida
		Secretary	TECO Finance, Inc.
		and a constant is	Tampa, Florida
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		Secretary	TECO Guatemala Holdings, LLC
			Tampa, Florida
		Secretary (effective 3/15/12)	TECO Guatamala Holdings II, LLC
-			Tampa, Florida
			· · · · · · · · · · · · · · · · · · ·
		Secretary	TECO Guatemala Services, Ltd.
			Grand Cayman, Cayman Islands
			(sold 12/19/12)
		Secretary	TECO Guatemala, Inc.
		Carrents	Tampa, Florida
			. Cantiber - restore
		Secretary	TECO investments, Inc.
		· · · · · · · · · · · · · · · · · · ·	Tampa, Florida
		Secretary	TECO OII & Gas, Inc.
			Tampa, Florida
		Secretary	TECO Partners, Inc.
			Tampa, Florida
		Secretary	TECO Pipeline Holding Company, LLC
			Tampa, Florida
		Secretary	TECO Properties Composition
		Secretary	TECO Properties Corporation Tampa, Florida
			rampa, menua
		Secretary	TECO Solutions, Inc.
		,	Tampa, Florida
			a mitter a comme
		Secretary	TECO Wholesale Generation, Inc.
			Tampa, Florida
1		Secretary	TPS de Ultramar, Ltd.
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			Grand Cayman, Cayman Islands (dissolved 12/31/12)

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Principal		Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership
	Occupation or	Affiliation or	
Name David E. Schwartz	Business Affiliation	Connection Secretary	Name and Address TPS Guatemala One, Inc.
(continued)		,	Tampa, Florida (sold 9/27/12)
		Secretary	TPS International Power, Inc.
		(ceceary)	Grand Cayman, Cayman Islands
			(dissolved 12/31/12)
		Secretary	TPS Sen Jose International, Inc.
			Grand Cayman, Cayman Islands (sold 12/19/12)
		Secretary	Whitaker Coal Corporation Corbin, Kentucky
			Coron, Kenucky
15. William T. Whale	Senior Vice President-Electric and		
	Gas Delivery of Tampa Electric Company (effective 1/30/13)		
	Vice President-Electric and Gas Delivery of Tampa Electric Company		
	(through 1/30/13)		
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Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

	Principal	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
Name	Occupation or Business Affiliation	Affiliation or Connection	Name and Address	
. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
		Attorney and former Chairman	Ausley & McMullen, P.A. Tallahassee, Florida	
		Director	Capital City Bank Group, Inc. Tallahassee, Florida	
		Director	Capital Health Plan, Inc. Tailahassee, Florida	
		Director	Huron Consulting Group, Inc. Chicago, Illinois	
		Trustee	Trust U/W Charles S. Ausley Tailahassee, Florida	
		Partner as Trustee	Smith Interests General Partnership, LLP Tallahassee, Florida	
		Trustee	Trust L/W Julian V. Smith for Elaine W. Smith Taliahassee, Florida	
		Chairman	Ausley Timber Corp. Tallahassee, Florida	
		Member	SNA Aviation II, LLC Tallahassee, Florida	
		Trustee	Kale Ireland 1985 Trust Tallahassee, Florida	
James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida	
×		Chairman of the Board and Director	The Tampa Bay Banking Company and its affiliate, The Bank of Tampa Tampa, Florida	
		Director	Florida Investment Advisors, Inc. Tampa, Florida	
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida	
		President and Director	Ferman Managément Services Corporation Tampa, Florida	
		President and Director	Sunshine Chevrolet-Oldsmobile of Tarpan Springs, Inc. Tarpon Springs, Florida.	
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida	
		Vice President and Director	Cigar City Motor Leasing, Inc. Tampa, Florida	
		Vice Presidant, Secretary and Director	SFFIG, inc. Tampa, Florida	
		President and Director	Island Center Corporation, Inc. Tampa, Florida	



Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

Principal Occupation or Business Affiliation	Affiliation or Connection Manager Vice President and Director Member/Director	Anization Firm or Partnership Name and Address Ferman Premiere Finance LLC Tampa, Florida Gulf Coast Harley Davidson, Inc. New Port Richey, Florida
	Manager Vice President and Director	Ferman Premiere Finance LLC Tampa, Florida Gulf Coast Harley Davidson, Inc.
	Member/Director	
		Brandon H-D Properties LLC Tampa, Florida
	President	Ferman of Plant City, LLC Tampa, Florida
	Member	Panama City Beach Cycles, LLC Panama City, Fiorida
Director of Tampa Electric Company (effective 2/1/12)	Director (effective 2/1/12)	TECO Energy, Inc. Tampa, Florida
	President	Follit Associates Tarpon Springs, Florida
	Director	Beali's, Inc. Bradenton, Florida
	Director (through 3/12/12)	Winn-Dixie Stores, Inc. Jacksonville, Florida
Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
	Director	Perry Ellis International, Inc. Miami, Florida
Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
	Director	Media Generai, Inc. Richmond, Virginia
	Trustee	Tall Timbers Research & Land Conservancy Tallahassee, Florida
	Trustee	Tall Timbers Foundation Tallahassee, Florida
Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
	Director	Lakeside Energy, LLC Chicago, Illûncis
Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
	President and Chief Executive Officer	Seabreeze Holdings, Inc. Tampa, Florida
	Chairman of the Board	Sykes Enterprises, Incorporated Tampa, Florida
	(effective 2/1/12) Director of Tampa Electric Company Director of Tampa Electric Company Director of Tampa Electric Company	Member Director of Tampa Electric Company (effective 2/1/12) President Director Director of Tampa Electric Company Director of Tampa Electric Company Director Director of Tampa Electric Company Director

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

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	Beinniant	· · · · · ·	Illiation or Connection with any Other Business or Financial
	Principal Occupation or Business Affiliation	Affiliation or	rganization Firm or Partnership
Name	Business Affiliation	Connection	Name and Address
Paul L. Whiting		Director	The Tampa Bay Banking Company and its
(continued)			affiliate, The Bank of Tampa Tampa, Florida
			rampa, Honoa
		Director	Florida Investment Advisors, Inc.
			Tampa, Florida
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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2012

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

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Name of Officer or Director	Name and Address of Affiliated Entity	Amount	
 Charles A. Attal III Phil L. Barringer Deirdre A. Brown Sandra W. Callahan Kim M. Caruso 	TECO Energy, Inc.		s 456-458 for details of transactions and amounts between Tampa Company and TECO Energy, Inc.
Clinton E. Childress Karen M. Mincey David E. Schwartz DuBose Ausley Evelyn V. Follit James L. Ferman, Jr.			
James L. Ferman, Jr. Sherrill W. Hudson Joseph P. Lacher Loretta A. Penn John B. Ramil Tom L. Rankin William D. Rockford Paul L. Whiting			
2. Charles A. Attal III	TECO Gemstone, Inc. TECO Finance, Inc.	. –	s 456-458 for details of transactions and amounts between Tampa Company and TECO Gemstone, Inc. and TECO Finance, Inc.
Gordon L. Gillette	TECO Solutions, Inc. TECO Partners, Inc. TECO EnergySource, Inc. SeaCoast Gas Transmission, LLC	Electric C	s 456-458 for details of transactions and amounts between Tampa Company and TECO Solutions, Inc., TECO Partners, Inc., TECO purce, Inc. and SeaCoast Gas Transmission, LLC.

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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2012

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

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	Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
4.	Sandra W. Callahan Kim M. Caruso John B. Ramil David E. Schwartz	TECO Coal Corporation		458 for details of transactions and amounts between Tampa Electric TECO Coal Corporation.
5.	Sandra W. Callahan Kim M. Caruso Clinton E. Childress John B. Ramil David E. Schwartz	TECO Properties Corporation		458 for details of transactions and amounts between Tampa Electric FECO Properties Corporation.
6.	Phil L. Barringer Sandra W. Çallahan Kim M. Caruso John B. Ramil David E. Schwartz	TECO Guatemala, Inc.		458 for details of transactions and amounts between Tampa Electric FECO Guatemala, Inc.
7.	DuBose Ausley	Ausley & McMullen, PA	\$ 1,240,62	4 Legal services
8.	Sherill W. Hudson	Publix Super Markets, Inc. Lennar Corporation		8 Groceries 5 Conservation rebates
9.	John B. Ramil	Edison Electric Institute	\$ 635,40	4 Conferences/Dues
10.	Tom L. Rankin	Media General, Inc.	\$ 8,2	5 Advertising
			Расе	

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Reconciliation of Gross Operating Revenues Annual Report versus Regulatory Assessment Fee Return

Company: Tampa Electric

For the Year Ended December 31, 2012

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	(a)	(q)	(c)	(b) (c) (d)	(e)	())	(6)	(4)
Line No.	ne Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
- 0	Total Sales to Ultimate Customers (440-446, 448) Sales for Resale (447)	\$ 1,932,184,919 16,291,439	\$ 16,291,439	\$ 1,932,184,919	1,932,184,918 16,291,439	16.291,439	\$ 1,932,184,918 0	¢9
ю 4		1,948,476,358 1,412,772	16,291,439	1,932,184,919 1,412,772	1,948,476,357 1,412,772	16,291,439 -	1,932,184,918 1,412,772	P
ۍ •	Total Net Sales of Electricity	1,949,889,130	16,291,439	1,933,597,691	1,949,889,129	16,291,439	1,933,597,690	
35 ³	Total Other Operating Revenues (450-456)	56,609,966	ţ	56,609,966	56,609,967	÷	56,609,967	(1)
► xo on	Other			ı	(25,118,658)	8	(25,118,660)	25,118,660
, ę	10 Total Gross Operating Revenues	\$ 2,006,499,096	\$ 16,291,439	\$ 1,990,207,657	\$ 1,981,380,438	\$ 16,291,441	\$ 1,965,088,997	\$ 25,118,662
Notes	ଞ୍ଚ: SO2 and NOX allowance sales (retail & wholesale portions) and net defen	ns) and net deferred claus	e revenues are inclu	ded on the FERC Form '	red clause revenues are included on the FERC Form 1 Income Statement, page 114-115.	e 114-115.		
	The amount in column (e), Line 7, is made up of the retail and wholesale portions of SO2 and NOX allowance sales, \$970, and net deferred clause revenues, \$(25,119,628).	il and wholesale portions c	of SO2 and NOX allo	wance sales, \$970, and i	net deferred clause reven	lues, \$(25,119,628).		
	The adjustment in column (f), Line 7, is made up of revenues from the wholesale portion of SO2 Allowance sales, \$2	nues from the wholesale p	ortion of SO2 Allowa	ince sales, \$2.				
	The difference in column (h), Line 7, is made up of the retail portion of SO2 Allowance Sales, \$968 and net retail deferred clause revenues of \$(25,119,628).	stall portion of SO2 Allowa	nce Sales, \$968 and	i net retail deferred claus.	e revenues of \$(25,119,6	28).		

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 20 OF 31

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 21 OF 31

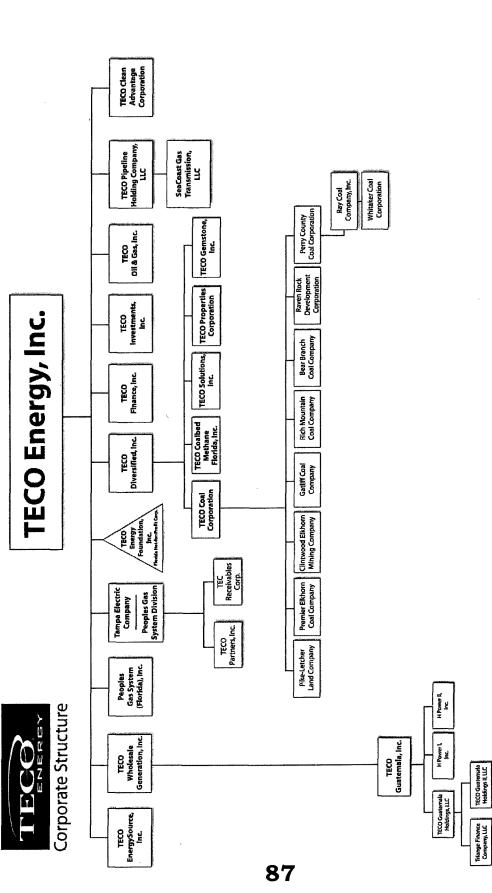
Analysis of Diversification Activity Changes in Corporate Structure

Company: Tampa Electric Company For the Year Ended December 31, 2012

Effective Date (a)	Description of Change (b)
**************************************	Additions to Corporate Structure:
February 14, 2012	TECO Clean Advantage Corporation
	TECO Guatemala Holdings II, LLC
,	
	Deletions to Corporate Structure:
	Palm Import and Export Corporation
	TPS Guatemala One, Inc. Tampa Centro Americana de Electricidad, Limitada (TCAE)
	TPS de Ultramar Guatemaia, S.A.
	TECO Guatemala Service, Ltd.
ecember 19, 2012	
	TPS Operaciones de Guatemala, Limitada
	TPS San Jose International, Inc. San Jose Power Holding Company, Ltd.
	Techologia Maritima, S.A. (TEMSA)
	Central Generadora Electrica San Jose, Limitada
ecember 27, 2012	TECO Consumer Holdings, Inc.
	TECO Consumer Ventures, Inc.
	TPS de Ultramar, Ltd.
ecember 31, 2012	TPS International Power, Inc.

TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 22 OF 31





Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company For the Year Ended December 31, 2012

synopsis shall include, at a	minimum, the terms, price, quantity, amount, and duration of the contracts.
Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System (Tampa Division)	Service agreement effective April 1, 2011 through March 31, 2012. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.16 per reading. For 2011, both parties mutually agree to establish the volume for billing for April 2011 - March 2012 at 62,772 meters. An automatic review of billing volumes will occur should a 10% differential exist. Contract review dates are in August each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
Peoples Gas System (Lakeland Division)	Service agreement effective April 1, 2011 through March 31, 2012. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.38 per reading. For 2011, both parties mutually agree to establish the volume for billing for April 2011 - March 2012 at 6,178 meters. An automatic review of billing volumes will occur should a 10% differential exist. Contract review dates are in August each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
TECO Coal Corporation (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Coal Corporation contracted Tampa Electric to provide selected services such as Information Technology Services, Telecommunications Equipment & Service, Human Resources Services, Corporate Communications Services and Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Coal Corporation.
TECO Energy, Inc. (Parent Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. Tampa Electric contracted TECO Energy, Inc. to provide selected services such as Management Services/Business Strategy, Policy Analysis, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management, Governmental Affairs, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting & Regulatory Services, Efficiency & Process Improvement Services and Legal Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between TECO Energy, Inc. and Tampa Electric.
TECO Energy, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Energy, Inc. contracted Tampa Electric to provide selected services such as Facility Services, Information Technology, Telecommunications, Human Resources, Corporate Communications, Environmental, Accounting, Procurement and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Energy, Inc.
TECO Solutions, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Solutions contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment Services, Corporate Communications Services, Storage Services, Environmental Services and Regulatory & Customer Service. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Solutions.
TECO Partners, Iric. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Partners contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment & Service, Corporate Communications Services, Storage Services, Environmental Services, Regulatory and Customer Service. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Partners.
TECO Gas Services, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Gas Services contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment & Service, Corporate Communications Services, Storage Services, Environmental Services, Regulatory and Customer Service. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Gas Services.
TECO Properties, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Properties contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment & Service, Corporate Communications Services, Storage Services, Environmental Services and Regulatory and Customer Service. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Properties.



Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company For the Year Ended December 31, 2012

companies for the purchase synopsis shall include, at a	each new or amended contract, agreement, or arrangement with affiliated e, lease, or sale of land, goods, or services (excluding tariffed items). The minimum, the terms, price, quantity, amount, and duration of the contracts.
Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Gemstone, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Gemstone, Inc. contracted Tampa Electric to provide Human Resources Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Gemstone.
TECO Guatemala, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TECO Guatemala contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment & Service, Human Resources Services, Training, Consulting & Maintenance Services. Corporate Communications Services, Accounting Services, Regulatory Services, Procurement & Storage Services, Environmental Services, Engineering and Construction Services, and O&M Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Guatemala.
TEC Receivables, Inc. (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. TEC Receivables contracted Tampa Electric to provide selected services such as Financial and Accounting, Credit and Banking, Payroll, Legal, Licensed Broker of Record Compliance, Facility, Mail and Switchboard Services. Tampa Electric is required to submit written notice to TEC Receivables, no more than once a year, requesting the extension of the scheduled termination date of the service agreement. Any request for such an extension shall not be made more than 60 nor less than 45 days prior to the then current commitment termination date. Additional terms and prices are provided for under this agreement between Tampa Electric and TEC Receivables.
SEACOAST (Service Agreement)	Service agreement effective January 1, 2011 through December 31, 2011. SeaCoast Gas Transmission contracted Tampa Electric to provide selected services such as Facility Services, Information Technology Services, Telecommunications Equipment & Service, Human Resources Services, Corporate Communications Services, Regulatory & Payroll Services, Procurement and Storage Services and Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and SeaCoast Gas Transmission, LLC.

Schedule 2 - PSC/AFA 16

2

Analysis of Diversification Activity Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company

For the Year Ended December 31, 2012

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs. Name of **Description of** Dollar Affiliate Transaction Amount (a) (b) (c) **TECO Energy, Inc** Parent Services (To Tampa Electric Company) - Cost Allocation \$28,908,030 Service Agreement 1/1/12 Peoples Gas System Office Space, Personnel, and Data Processing \$8,279,830 TECO Guatemala, Inc. Office Space, Personnel, and Data Processing \$1,088,022

Schedule 3 - PSC/AFA 16



Analysis of Diversification Activity Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company

For the Year Ended December 31, 2012

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

τ.				Total Char	ge for Year
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, insurance, shareholder services, treasury, tax risk management, regulatory policy economic development, legal and governmental affairs (1)	Parent Svcs Agreement 1/1/12	P	234	28,908,030
TECO Energy, Inc.	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	4,842,989
TECO Finance	Credit facility	Service Agreement 1/1/12	р	234	4,875
TECO Energy Source	Personnel	Service Agreement 1/1/12	s	146	11,767
TECO Properties	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	34,551
TECO Gemstone	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	17,314
FECO Coal Corporation	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	347,567
	curred by the Parent Company o lude cash transfers for taxes, ins				

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Analysis of Diversification Activity Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company

For the Year Ended December 31, 2012

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

				Total Char	ge for Year
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Partners	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	332,119
TECO Partners	Personnel	Service Agreement 1/1/12	Р	234	11,672
Seacoast Gas Transmission	Office Space Data Processing	Service Agreement 1/1/12	S	146	2,920
TECO Solutions	Office Space	Service Agreement 1/1/12	s	146	400
TECO Guatemala, Inc.	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	1,088,022
TECO Guatemala, Inc.	Personnel	Service Agreement 1/1/12	Р	234	87,094
Peoples Gas System	Natural Gas	Service Agreement 1/1/12	Р	234	39,622,337
Peoples Gas System	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	8,279,830

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 28 OF 31

Analysis of Diversification Activity Employee Transfers

Company: Tampa Electric Company For the year Ended December 31, 2012

List employees earning more than \$30,000 annually transferred to/from the utility to/from alfiliate company.

	Company	Company	Old	New	Transfer Pern
Employee	Transferred	Transferred	doL	dof	or Temp
Name	From	To	Assignment	Assignment	and Duration
Amason, Kyle	Peoples Gas System	Tampa Electric	Customer Service Professional IV (MAOII)	Administrative Specialist Senior	Permanent
Banks, India	Peoples Gas System	Tampa Electric	Supervisor Customer Care	Supervisor Customer Care	Permanent
Champion, Debra	Peoples Gas System	Tampa Electric	Customer Billing Data Specialist I	Administrative Specialist Senior	Permanent
Garcia, Stephen	Peoples Gas System	Tampa Electric	Apprentice	Auxiliary Operator	Permanent
Lamoureux, James	Tampa Electric	Peoples Gas System	Supervisor Customer Care	Supervisor Customer Care	Permanent
Lugo, Jaseli	TECO Energy	Tampa Electric	Administrative Specialist Senior	Administrative Specialist Senior	Permanent
McDuffie, Rose	Peoples Gas System	Tampa Electric	Customer Service Professional IV (MAOII)	Budget Analyst Associate	Permanent
Miller, James	Peoples Gas System	Tampa Electric	Engineering Technician Senior	Lighting Field Engineering Techician	Permanent
Ralyea, Crystal	Tampa Electric	Peoples Gas System	Mail Processor Senior	Administrative Specialist	Permanent
Vucelj, Lejla	Tampa Electric	Peoples Gas System	Student Clerk - BCE	Customer Service Professional III (MAOI)	Permanent
					×

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Analysis of Diversification Activity Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY For the Year Ended December 31, 2012

Provide the following information regarding all non-tariffed services	and products provided	by the utility
Description of Product or Service	Account No.	Regulated or non- regulated
(a)	(b)	('c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415.11 and 416.11	Non - regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415.12 and 416.12	Non - regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	456.21	Regulated
Training Modules - Revenues arising from the sales of training programs. Programs include Line Department, Substation Department, System Service, Standards and Field Engineering.	456.07 and 588.01	Regulated
Gypsum - Gypsum sales	456.23	Regulated
Sulfuric Acid - Revenues associated with the sale of sulfuric acid at Polk Station	456.24	Regulated
UMG Services Big Bend - Services provided to United Maritime Group by Big Bend	456.29	Regulated
Flyash Sales	501.19 and 501.09	Regulated
Bottom Ash & Other Residual Sales	501.09	Regulated
Slag Sales BB and Polk	501.09 and 547.21	Regulated
Other Residual Sales	501.09	Regulated
Commercial Property - Rent Revenue	454.00	Regulated
Agricultural Property - Rent Revenue	454.02	Regulated
Pole Attachements - Rent Revenue	454.03	Regulated
Metro Link - Rent Revenue	454.05	Regulated
Metro Link-Pole Attachments - Rent Revenue	454.06	Regulated
Big Bend Station - Rent Revenue	454.07	Regulated
Rental Income - Affiliates	454.10	Regulated
Rental Income - Divisions	455.10	Regulated
Parking	456.10	Regulated
Lease - GTE	418.02 and 418.22	Non - regulated
Rental - Plaza Building	418.06 and 418.12	Non - regulated
Rental - Restaurant	418.08 and 418.16	Non - regulated

460 **94**

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2012

The data on number of employees should be reported for the payroll period ending nearest to December 31, or any payroll period	
ending 60 days before or after December 31.	

- 2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- 3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2012	
2. Total Regular Full-Time Employees	2340	
3. Total Part-Time and Temporary Employees	29	
4. Total Employees	2369	

Details

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. C-31 PAGE 31 OF 31

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company:

For the Year Ended December 31, 2012

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

ltem	Amount
Account 425 Acquis Adj Big Bend Trans Ln (Contra Account - 114.02, Amortization period - 2002-2026 Acquis Adj Union Hall (Contra Account - 114.03, Amortization period - 2009-2047	
Account 426.1 Donations	423,313
Account 426.2 Life Insurance	0
Account 426.3 Penalties	90,161
Account 426.4 Exp Certain Civic, Political & Related Activities	23,182
Account 426.5 Other Deductions-Miscellaneous	204,069
Account 430 Interest on Debt to Associated Companies	
Account 431 Interest Expense - Customer Deposits (Various Rates) Interest Expense - Deferred Fuel (Various Rates) Interest Expense - Deferred Conservation (Various Rates) Interest Expense - A/R Securitization (Various Rates) Interest Expense - Credit Facilities (Various Rates) Interest Expense - Credit Facilities (Various Rates) Interest Expense - Affiliates (Advances from PGS) (Various Rates) Interest Expense - Misc. Other	5,581,867 67,975 5 2,342 110,560 6,625 28,963 114,146
·	

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SCHEDU				ERATIONS UTILIZING UTILITY ASSI		Page 1 of
	PUBLIC SERVICE COMMISSION Y: TAMPA ELECTRIC COMPANY		e an analysis of all non-ut utility plant that are not in	Type of data shown: XX Projected Test Year Ended 12/31/201 XX Projected Prior Year Ended 12/31/201		
DOCKET	No. 130040-El			·		XX Historical Prior Year Ended 12/31/201 Witness: J. S. Chronister
	(1)	(2)	(3) Original	(4) Test Year	(5)	(6)
ine	Account		Purchase	Revenues	Expense	Net
No.	Name	Description	Cost	(All Accts. 454)	Amounts	Revenues
1	None			· · · · · · · · · · · · · · · · · · ·		
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Supporting Schedules:

Recap Schedules:

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FLORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION Provid	le a schedule for the last fou	r prior years and the test ye	ar of other operation and ma	aintenance expense	Type of data s	hown:
	Y: TAMPA ELECTRIC COMPANY No. 130040-EI	summ custo	nary by average customer, s mers.	elected growth indices, sele	cted growth rates and avera	ige number of	XX Proje XX Histo	cted Test Year Ended 12/31/201 cted Prior Year Ended 12/31/201 rical Prior Year Ended 12/31/201 rest: J. S. Chronister/M. J. Horni- B. Young/L. L. Cifuentes
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
_ine			(-)	(-)		(-)	(-7	Avg Annual
No.		2009	2010	2011	2012	2013	2014	Growth Rate
1								
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER) (b)						
3	Power Production Expense	\$ 217.14	\$ 194.36	\$ 187.06	\$ 200.63	\$ 193.71	\$ 219.93	
4	Transmission Expenses	21.51	19.44	19.45	21.20	18.59	19.60	
5	Distribution Expenses	71.07	66.43	65.28	64.16	69.19	73.11	
6	Customer Account Expenses	44.81	46.54	36.75	34.35	42.48	44.53	
7	Customer Service Expenses	49.52	65.28	64.34	68.44	73.61	74.13	
8	Sales Expenses	1.68	1.65	1.86	1.90	1.76	1.95	
9	Administration & General Expenses	189.15	194.65	155.71	174.49	188.54	187.69	
10	Total Other O & M Expenses	\$ 594.88	\$ 588.36	\$ 530.44	\$ 565.18	\$ 587.89	\$ 620.95	
11 12								
13	GROWTH INDICES							
14	Consumer Price Index	214.5	218.1	224.9	229.6	234.4	240.7	
15	Average Customer	666,750	670,991	675,799	684,235	692,125	701,415	
16	CPI Percent Increase	-0.36%	1.64%	3.16%	2.18%	1.99%	2.66%	
17	Average Customer Percent Increase	-0.08%	0.64%	0.72%	1.25%	1.15%	1.34%	
18	Index Percent CPI x Customer Growth	0.996	1.023	1.039	1.033	1.033	1.041	
19	Average Customer Increase	(516)	4,241	4,808	8,436	7,890	9,290	
20 21								
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GRO	WTH RATES FOR:						
23	O & M Expense Less Fuel per KWH Sold	\$ 0.02064	\$ 0.02001	\$ 0.01895	\$ 0.02071	\$ 0.02235	\$ 0.02371	2.99%
24	Capital Cost per Installed Kilowatt of Capacity	\$ 654.39	\$ 714.26	\$ 728.24	\$ 732.22	\$ 767.13	\$ 801.04	4.17%
25	Revenue per KWH Sold	\$ 0.11422	\$ 0.10965	\$ 0.10682	\$ 0.10609	\$ 0.10765	\$ 0.10743	-1.20%
26								
27								
28	AVERAGE NUMBER OF CUSTOMERS (a)							
29	Residential	587,396	591,554	595,914	603,594	610,686	618,914	
30	Commercial	70,181	70,176	70,522	71,143	71,930	72,886	
31	Industrial	1,422	1,434	1,494	1,537	1,515	1,524	
32	Street Lighting	227	220	203	214	213	217	
33	Other Sales to Public Authorities	7,521	7,607	7,666	7,748	7,781	7,874	
34	Total	666,750	670,991	675,799	684,235	692,125	701,415	
35								
36	Footnote (a): Excludes un-metered customers.							
37								
38								

Supporting Schedules: C-40, C-6, B-4

Recap Schedules:

SCHEDULE C-34	STATISTICAL INFORMATION					Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Pr COMPANY: TAMPA ELECTRIC COMPANY DOCKET No. 130040-EI	ovide the following statistical date for the company, by cale	ndar year for the most recent 5 h	istorical years.		Projec XX Histori	ted Test Year Ended 12/31/2014 ted Prior Year Ended 12/31/2013 cal Prior Year Ended 12/31/2012 ts: L. Cifuentes/S. E. Young/ M. J. Homick
(1) Line	(2)	(3)	(4)	(5)	(6)	(7) Average Annual
No,	2008	2009	2010	2011	2012	Growth Rate
1 2 THE LEVEL AND ANNUAL GROWTH RATES FOR:						
3 4 Peak Load MW	3,952	4,080	4,512	3,931	3,892	-0.38%
5 6 Peak Load Per Customer (KW) 7	5.9	6.1	6.7	5.8	5.7	-1.01%
/ 8 Energy Sales (MWH) 9	18,989,605	18,774,390	19,213,462	18,563,569	18,412,198	-0.77%
10 Energy Sales Per Customer 11	28,459	28,158	28,634	27,469	26,909	-1.39%
12 Number of Customers (Average) 13	667.266	666,750	670,991	675,799	684,235	0.63%
14 Installed Generating Capacity (MW) 15	4,443	4,719	4,684	4,684	4,668	1.24% 0.89%
Population of Service Area Population of Service Area End of Year Miles of Distribution Lines *	1,454,711 10,885	1,465,226	1,479,312	1,489,323	1,507,448	0.89%
19 20 End of Year Miles of Jurisdictional Transmission Lines	1,315	1,316	1,322	1,328	1,347	0.60%
21 22						
23 24						
25 26 27						
28						
30 31						
32 33						
34 35						
36 37 29						
38 39						

Supporting Schedules:

Recap Schedules:

OMPANY: TAMPA ELECTRIC COMPANY	,			me data for the pr	fits data for the l ojected test yea					XX	Projected Test Y Projected Prior Y Historical Prior Y	Year Ended	12/31/2013
OCKET No. 130040-EI					Dollars in 000's)						Witness: J. S. C L. L. C	hronister/B. ifuentes	Register/
(1) ine	(2) 2014	(3) 2014	(4) 2014	(5) 2013	(6) 2013	(7) 2013	(8) 2012	(9) 2012	(10) 2012	(11) 2011	(12) 2011	(13) 2011	(14) 2010
lo	Amount	% Increase	% CPI	Amount	% Increase	% CPI	Arnount	% Increase	% CPI	Amount	% Increase	% CPI	Amount
1 Total Company Basis									_				
2													
3 Gross Payroll (A)	\$ 216,037	8.94	2.7	\$ 198,304	4.75	2.0	\$ 189,305	2.69	2.2	\$ 184,352	(5.15)	3.2	\$ 194,36
4 Gross Average Salary*	\$ 87,999	7.12		\$ 82,147	1.59		\$ 80,865	1.02		\$ 80,049	(4.78)		\$ 84,06
5													
6 Fringe Benefits													
7													
8 Medical & Dental Insurance	20,072	7.68		18,640	(6.80)		20,000	10.87		18,039	10.38		16,34
9 Federal Insurance Contributions Act	15,303	8.92		14,050	2.02		13,772	4.45		13,185	(4.86)		13,85
10 Postretirement Medical	9,413	(1.98)		9,603	(14.06)		11,174	(8.25)		12,179	(0.90)		12,28
11 Pension Plan	14,495	(22.93)		18,808	22.28		15,381	41.43		10,875	(31.07)		15,77
12 Long Term Disability	4,796	15.73		4,144	20.99		3,425	46.24		2,342	(52.48)		4,92
13 Retirement Savings Plan	5,573	5.27		5,294	0.38		5,274	3.57		5,092	(33.99)		7,71
14 Worker's Compensation Insurance	3,200	5.30		3,039	30.54		2,328	(46.63)		4,362	260.79		1,20
15 Stock Compensation	5,084	3.00		4,936	34.17		3,679	22.39		3,006	11.21		2,70
16 Other Benefits	1,245	12.36		1,108	0.82		1,099	(3.00)		1,133	3.94		1,09
17 Vacation Carryover	741	2.92		720	(15.49)		852	4.67		814	27.99		63
18 Group Life Insurance	489	2.95		475	1.93		466	(38.52)		758	(4.05)		79
19 Federal & State Unemployment Taxes	831	1. 71		817	(15.51)		967	27.74		757	100.26		37
20													
21 Subtotal Fringe Benefits	\$ 81,242	(0.48)		\$ B1,634	4.10		\$ 78,417	8.10		\$ 72,542	(6.66)		\$ 77,71
22													
23 Total Payroll and Fringes	\$ 297,279	6,19		\$ 279,938	4.56		\$ 267,722	4.21		\$ 256,894	(5.58)		\$ 272,07
24													
25 Average # of Employees*	2,455	1.70		2,414	3.12		2,341	1.65		2,303	(0.39)		2,31
26													
27 Payroll and Fringes Per Employee*	\$ 121,091	4.42		\$ 115,964	1.40		\$ 114,362	2.52		\$ 111,548	(5.21)		\$ 117,68
28													
29													
30													
31													
32													
33													
34													
35 36													

37 (A) Gross Payroll includes all wages and salaries, overtime, premium, and Performance Sharing Program pay.

38 * Figures not shown in 000's

39 Totals may be affected due to rounding.

Supporting Schedules: C-6, C-40

Recap:

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CHEDUL				NANCE EXPENSE COMPARE		Page 1 Type of data shown:
	OBLIC SERVICE COMMISSION EXPLA	NATION: Provide a comparison of years and the test year to		antenance expenses (excluding		XX Projected Test Year Ended 12/31/2014
MPANY	TAMPA ELECTRIC COMPANY	,				XX Projected Prior Year Ended 12/31/2013
						XX Historical Prior Year Ended 12/31/2012
						Witness: J. S. Chronister/M, J. Hornick
	lo. 130040-Ei		(Dollars	in 000's)		L. L. Cifuentes
ne	(1)	(2)	(3)	(4)	(5)	
) .		2011	2012	2013	2014	
1						
2	Non-Clause Operations & Maintenance					
3	Expenses (Excluding Fuel, ECRC, ECCR,					
4 5	Adjusted for Regulatory and Proforma)	\$ 299,722	\$ 312,962	\$ 337,358	\$ 364,126	
6	Percent Change in Non-Clause					
7	Operations & Maintenance Expense					
8	Over Previous Year.		4.42%	7.80%	7.93%	
9						
10	Percent Change in CPI Over					
11	Previous Year.		2.18%	1.99%	2.66%	
12						
13	Difference Between Change in					
14 15	CPI and Non-Clause Operations & Maintenance Expense.		2.24%	5.81%	5.27%	
15 16	a maintenance Expense.		2.24 /6	5.6176	5.21 /6	
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						-
27						
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32						
33						
34 35						
35 36						
36 37						
37 38						
	is may be affected due to rounding.					

Supporting Schedules: C-6, C-38, C-40

Recap Schedules:

Test Yater Adjunct Base Yater Base Yater Dest Yater Per Double Adjunct Per Double Per Double Adjunct Adj	(1) (2) (3) (4) (6) (7) (8) (7) (8) (7) (9) (7) (10) (11) 0.4 M Bear Year Bear Year Bear Year Dep Books Adjunct Per Books Adjunctes Per Books		PUBLIC SERVICE COMMISSION	EXPL	ANA HUN: P	or test year funct	ionalized U & M (expenses, provide the be	ichmark variaricə	S.			F	Projected Tes Projected Pric Historical Pric	st Year Ended or Year Ended or Year Ended Chronister/M	12/31/20 12/31/201
Test Yater Adjunct Base Yater Base Yater Dest Yater Per Double Adjunct Per Double Per Double Adjunct Adj	Test Year Adjuned Test Year Adjuned Test Year Test Year Base Year Adjuned Nation Per Bools Decomposed Per Bools Adjustment Per Bools Adjustment Adjuned Test Year Per Bools Adjustment Adjuned Test Year Per Bools Adjustment Adjuned Year O & M Per Bools Beat Year Adjuned Mattiger Per Bools Beat Year Adjuned Beat Year Per Bools Beat Year Adjuned Beat Year Year Adjuned Year Year Year <thyear< th=""> Year Year <t< th=""><th>DOCKETN</th><th>lo. 130040-El</th><th></th><th></th><th></th><th></th><th>(Dollars in 000's)</th><th></th><th></th><th></th><th></th><th></th><th>S.E.</th><th>. Young/J.B. C</th><th>aldwell</th></t<></thyear<>	DOCKETN	lo. 130040-El					(Dollars in 000's)						S.E.	. Young/J.B. C	aldwell
Line Per Book Adjustmentar Vec D & M Per Book Adjustmentar Vec D & M Miller Derekted Berechnunk Vecaco Varian 1 2014 2014 2014 2007 2007 2007 (5) x (8) (6) x (8)	Line Per Boxis Adjustmenia Year O & N Per Boxis Adjustmesia Year O & N Multiple Bandmane Bandmane Verainse Verainse <th></th> <th>(1)</th> <th>Te</th> <th>st Year</th> <th></th> <th>Adjusted</th> <th>Base Year</th> <th>Base Year</th> <th>Adjusted</th> <th></th> <th>Per Books</th> <th>Adjusted</th> <th></th> <th>Per Books</th> <th>(12) Adjuste</th>		(1)	Te	st Year		Adjusted	Base Year	Base Year	Adjusted		Per Books	Adjusted		Per Books	(12) Adjuste
No. Function 2014 2014 2014 2007 2007 2007 (§), (§) (?), (§) </th <th>No. Function 2014 2014 2014 2007 2007 2007 (5) × (6) (7) × (6) (2) × (6) 2 Production 5 945,313 5 (690,007) 5 132,008 5 1,282,216 5 (22,03) 11,1670 5 1,559,345 5 142,290 5 (940,031) 5 4 7 7 1,1770 - 11,770 - 122177 14,300 14,300 (843) 5 Darbudon 61,224 - 51,224 47,2200 - 47,280 122177 14,300 14,300 (4,265) 10 Calcinerr Accounts 31,222 - 31,222 29,005 - 20,005 122177 15,477 1,752 33,949 10 Calcinerr Accounts 33,485 (2,417) 129,226 (1) 100,035 (202) 102,007 122177 15,475 133,346 (2) (2,750) 10 Calcinerre 5</th> <th></th> <th>Benchm</th>	No. Function 2014 2014 2014 2007 2007 2007 (5) × (6) (7) × (6) (2) × (6) 2 Production 5 945,313 5 (690,007) 5 132,008 5 1,282,216 5 (22,03) 11,1670 5 1,559,345 5 142,290 5 (940,031) 5 4 7 7 1,1770 - 11,770 - 122177 14,300 14,300 (843) 5 Darbudon 61,224 - 51,224 47,2200 - 47,280 122177 14,300 14,300 (4,265) 10 Calcinerr Accounts 31,222 - 31,222 29,005 - 20,005 122177 15,477 1,752 33,949 10 Calcinerr Accounts 33,485 (2,417) 129,226 (1) 100,035 (202) 102,007 122177 15,475 133,346 (2) (2,750) 10 Calcinerre 5															Benchm
Production \$ 945.313 \$ (999.07) \$ 1356.000 \$ 1,336,218 \$ (1,233,161) \$ 122.037 1.6670 \$ 1,539.345 \$ 1,42,009 \$ (994.031) 5 Transmission 13,749 13,749 11,770 11,770 12117 14,300 14,340 (631) 7 Daribuilon 51,244 51,244 47,280 47,280 12117 57,766 67,766 (6,420) 0 Caltorer Soride and Momation 50,955 13,292 20,005 20,005 20,005 122117 16,747 1,752 33,549 13 Sales Expanses 1,371 (11) 1,360 1,823 (32) 1,771 122177 16,747 1,752 33,549 13 Sales Expanses 1,371 (11) 1,360 1,823 (32) 1,771 122177 14,375 133,265 (2) (2,739) 14 Total OAM Expanses 5 1,223,28 (1) 103,455 162,977 12231 5 1,430,277 5	Preduction \$ 945,313 \$ (000,307) \$ 135,006 \$ 1,328,218 \$ (120,181) \$ 123,037 1,16070 \$ 1,539,345 \$ 142,802 \$ (130,13) \$ 5 Tamentisian 13,749 - 13,749 11,770 - 11,770 122177 14,350 14,380 (633) 7 Dairbuilon 51,284 - 51,284 47,280 - 47,280 122177 57,766 57,766 (6,462) 9 Customer Accounts 31,232 - 31,232 20,005 - 23,005 122177 16,747 1,752 33,049 10 Customer Accounts 1371 (11) 1,800 1,823 (32) 1,791 122177 2,272 2,189 (657) 11 Customer Accounts 1371 (11) 1,800 1,823 (32) 1,791 122177 2,272 2,189 (657) 12 Sametasian 1,374 (2,477) 1262,28 (1) 102,4057 1,2177 14,375								-		Multiplier					Varian
2 945,31 \$ \$ (603,07) \$ 136,06 5 136,218 \$ (1203,18) \$ (120,019) \$ 120,077 1,1070 5 (1539,445 \$ 162,00) 5 (594,03) \$ (631) 1 Tansmission 13,749 13,749 11,770 - 11,770 122177 14,380 14,380 (631) 1 Distribution 51,284 - 61,241 - 61,241 - 72,80 122177 14,380 14,380 (64,42) 1 Distribution 50,885 (49,428) 1,387 13,707 (12,273) 1,434 122177 16,747 1,722 33,949 (64,28) 1 Contener Accounts 50,885 (49,428) 1,287 13,707 (12,273) 1,434 122177 16,747 1,752 33,949 (687) 1 Contener Service and Information 50,885 (24,177) 122,273 (13,164) 122,177 134,375 133,389 (2 (2,730) 1 Contener Service and Information 131,645 (24,177) 122,328 (12,163) 122,177 134,375 133,369 (2 (2,730) 1 Cold Meenees <t< td=""><td>2 Poducison \$ 969,307 \$ 196,007 \$ 196,007 \$ 1,3769 1,3769 1,1770 1,1770 1,1070 1,1070 1,4380 1,4390 1,4390 (694,017) \$ 1 1,1749 . 1,3749 . 1,3749 . 1,1770 . 1,170 1,12177 1,4380 1,4390 . (694,017) \$ 1 Dirktowich . 5,1244 . 5,124 . 47,280 . 1,22177 . 1,4380 . . 6,64,01 1 0ucknow Accounts . 50,895 . 3,1232 . . . 1,22177 . 1,4380 .</td><td></td><td>Function</td><td></td><td>2014</td><td>2014</td><td>2014</td><td>2007</td><td>2007</td><td>2007</td><td></td><td>(5) x (8)</td><td>(7) x (8)</td><td></td><td>(2) - (9)</td><td>(4) - (1</td></t<>	2 Poducison \$ 969,307 \$ 196,007 \$ 196,007 \$ 1,3769 1,3769 1,1770 1,1770 1,1070 1,1070 1,4380 1,4390 1,4390 (694,017) \$ 1 1,1749 . 1,3749 . 1,3749 . 1,1770 . 1,170 1,12177 1,4380 1,4390 . (694,017) \$ 1 Dirktowich . 5,1244 . 5,124 . 47,280 . 1,22177 . 1,4380 . . 6,64,01 1 0ucknow Accounts . 50,895 . 3,1232 . . . 1,22177 . 1,4380 .		Function		2014	2014	2014	2007	2007	2007		(5) x (8)	(7) x (8)		(2) - (9)	(4) - (1
3 Production 8 945.31 8 (900,007) 9 13260.210 8 (120,037) 1,1070 1 1,1070 8 15,030.4 5 142,000 8 (530,340,5) 5 142,000 5 (530,340,5) 5 (420,00) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (530,10,1) 5 (64,42) 1 <td>3 Production \$ 945,31 \$ \$ (892,07) \$ 34,000 \$ 1,326,218 \$ (1203,161) \$ \$ 1,1370 \$ 1,500,34 \$ \$ 12,000 \$ \$ 14,300 \$ (934,031) \$ (934,031) \$ 1 Transmission 51,244 - 51,244 - 51,244 - 62,000 - 47,260 12,217 - 57,766 57,766 (94,403) 1 Customer Service and Information 50,855 (49,420) 1,267 11,270 - 47,260 12,217 - 35,438 36,438 - (4265) - 33,440 - - 33,440 - - 33,440 - - 33,440 - - 33,440 - - 33,440 - - - - 33,440 - - - - 33,440 -<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	3 Production \$ 945,31 \$ \$ (892,07) \$ 34,000 \$ 1,326,218 \$ (1203,161) \$ \$ 1,1370 \$ 1,500,34 \$ \$ 12,000 \$ \$ 14,300 \$ (934,031) \$ (934,031) \$ 1 Transmission 51,244 - 51,244 - 51,244 - 62,000 - 47,260 12,217 - 57,766 57,766 (94,403) 1 Customer Service and Information 50,855 (49,420) 1,267 11,270 - 47,260 12,217 - 35,438 36,438 - (4265) - 33,440 - - 33,440 - - 33,440 - - 33,440 - - 33,440 - - 33,440 - - - - 33,440 - - - - 33,440 - <td></td>															
Trensmission 15,749 - 13,749 11,770 - 11,770 122177 14,380 14,380 (631) Distribution 51,284 - 51,284 47,280 . 47,280 122177 36,439 55,786 (6,420) Customer Accounts 31,222 - 31,232 28,005 . 29,005 122177 16,747 1,752 35,549 (42,00) Customer Anxia and Information 50,855 (48,428) 1,267 10,179 122,177 16,747 1,752 3,5499 (687) Sales Expenses 1,371 (11) 1,360 1,823 (32) 1/29177 124,977 2,227 2,169 (687) Administrative and General	1 13,749 13,749 11,770 11,770 122177 14,380 14,380 (631) 0 Dechanion 51,284 51,284 47,290 47,280 122177 57,786 57,786 (6,642) 0 Contomer Accounts 31,232 31,232 20,005 20,005 122177 15,748 57,786 (6,642) 11 Contomer Accounts 30,005 (8,428) 1,287 13,107 (12,273) 1,434 1,22177 16,747 1,722 33,549 13 Series Expenses 1,371 (11) 1,300 1,823 (22) 1,791 122177 134,375 133,363 (2 (2,73) 14 Acrimistrative and General 131,645 (2,417) 1292,268 (1) 103,438 (628) 102,607 122177 134,375 133,366 (2 (2,73) 17 Total O&M Expenses 1 1225,269 3 (61,168) \$ 3 364,126 \$ 1,533,239 \$ (1,216,314) \$ 316,925 12231 \$ 1,800,277 \$ 3,07,697 \$ (7,4,969, \$ 1,237) 17 Total O&M Ex						•			•						
5 Transmission 13,749 11,770 11,770 12,2177 14,380 14,380 (831) 7 Destribution 51,284 51,284 47,280 - 47,280 1,2177 57,786 57,766 (6,482) 6 Customer Accounts 31,232 - 31,232 22,005 - 20,005 1,2177 36,483 35,435 (4,206) 10 Customer Service and Information 50,696 (49,420) 1,267 1,370 (12,27) 1,434 1,22177 16,347 1,752 33,949 (4,206) 13 Sates Expenses 1,371 (11) 1,369 1,823 (62) 102,697 1,22177 154,375 153,368 (2) (2,739) 14 Total D&M Expenses 1 1,252,269 (681,163) 3 364,126 3 1,533,239 (1,216,371) 1,22177 154,375 1,30,0277 3 397,897 \$ (6,789,016) (1) 10 Customer 5 & 7, A&G excludes 54M Storm Reserve of 32M 1 1,22177 154,375 1,202,375 3 1,202,377 3 97,897 \$	5 Transmission 13,749 13,749 11,770 11,770 122177 14,380 14,300 (43) 6 Distribution 51,284 51,284 47,280 47,280 122177 57,768 57,768 (46,62) 0 Construer Services and Information 50,695 (18,628) 1,267 122177 16,747 1,720 3,549 36,438 (4,260) 10 Construer Services and Information 50,695 (18,028) 1,267 12,2177 16,747 1,720 2,207 2,189 (4,279) (4,79) (4,79) 12,217 15,477 15,336, (2) (2,73) (4,77) 12,217 16,747 15,336, (2) (2,73) (4,77) 12,217 11,43,75 13,336, (2) (2,73) (2,74) 12,217 11,43,75 13,336, (2) (2,74) (2,74) (2,92) (4,17,13) 3,18,925 12,2231 \$1,00,27,5 \$1,03,467 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,477 \$1,02,47		Production	\$	945,313	\$ (809,307)	\$ 136,006	\$ 1,326,218	\$ (1,203,181)	\$ 123,037	1.16070	\$ 1,539,345	\$ 142,809	\$	(594,031)	\$ (6
Describution 51,284 - 51,284 - 47,280 - 47,280 1,22177 57,766 57,766 (6,482) Customer Accounts 31,232 - 31,232 - 31,232 28,005 - 28,005 1,22177 35,438 35,438 (4,268) Seles Expenses 1,371 (11) 1,360 1,423 (02) 1,791 1,22177 2,227 2,189 (867) Administrative and General 1,31,455 (2,417) 120,228 (1) 103,435 (320) 1,2177 134,375 133,363, (2) (2,739) Totel OAM Expenses 3 1,222,293 5 (1,53),239 5 (1,216,314),5 316,925 1,2231 5 1,800,277 5 37,697 \$ (57,49408),5 (2,739) 10 Columes 5 & 7, AGC excludes 54M Sterm Reserve 1(1) Columes 5 & 7, AGC excludes 54M Sterm Reserve of 58M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Decolution 51.284 51.284 47.800 47.280 122177 57,766 57.766 (6,482) Customer Accounts 31.232 31.232 31.232 26,005 28,005 122177 35,438 35,436 (42,66) Sites Expenses 13.711 (11) 1,360 1,822 (62) 1,0217 1,81,37 1,33,48 (2,710) Administrative and General 131,645 (2,417) 129,228 (1) 100,438 (62) 102,007 1,2177 143,375 133,362 (2,72,80) Total D&M Expenses \$ 1,222,29 \$ 695,163) 3,41,26 \$ 1,253,20 \$ 1,2177 143,375 133,462 (2,73,88) 5 101 D&M Expenses \$ 1,222,69 \$ 695,163) \$ 1,216,213 \$ 1,802,27 \$ 3,7697 \$ 67,488,95 101 D&M Expenses (1) Columes 5, 6,7,4AG exduois \$4M Storm Reserve of \$M (1) Columes 9,8,10,0,46G exduois \$4M Storm Reserve of \$M (1) Columes 9,8,10,0,46G exduois \$4M Storm Reserve of \$M <td></td>															
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17 Tokai 0 &M Expenses § 1.225,289 6(61,163) 3 364,126 § 1.533,239 § (1,216,314) § 3 16,925 1.22331 § 1.800,277 § 3 87,697 § (574,988) § (16 (1) Columns 5 & 7, A&G excludes \$4M Storm Reserve (1) (1) Columns 5 & 7, A&G excludes \$4M Storm Reserve of \$6M (2) (2) Columns 9 & 10, A&G adjusted Storm Reserve of \$6M (2) (2) Columns 9 & 10, A&G adjusted Storm Reserve of \$6M (2) (2) Columns 9 & 10, A&G adjusted Storm Reserve of \$6M (2)	17 Total 0AM Expenses § 1.225.289 (dis1,163) 3 36,126 § 1.533,239 § (1,216,314) § 1.22331 § 1.800,277 § 387,697 § (s74,888) S 19					(-1-1-1)		(1)	(0=-7					·		
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	Supporting Schedules: C-8, C-9, C-38, C-39, C-40 Recap Schedules: C-41		is may be affected due to munding													
														Deere Oaker		

FLORIDA F	PUBLIC SERVICE COMMISSION	EXPLANATION: Prov	de the detail of adjustments made to test year per books O&M expenses by function.	Type of data shown: XX Projected Test Year Ended 12/31/201
OMPANY	: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/20 Historical Prior Year Ended 12/31/201 Witness: J. S. Chronister/W. R. Ashb
OCKET N	lo. 130040-El		(Dollars in 000's)	S. E. Young/J. B. Caldwell
ine		(1) 2014 System	(2) (3) (4) (5) (6) (7) Eliminate Eliminate Eliminate Accounting Recoverable Recoverable Recoverable Regulatory Proforma Adju	(8) 2014 Isted System
lo.	Function	Per Books	Fuel Expense ECRC ECCR Other Adjustments Adjustments	Amount
1 2				
3	Production	\$ 945,313	\$ (782,414) \$ (26,893) \$ - \$ - \$ - \$	136,006
4				
5	Transmission	13,749		13,749
6				
7 8	Distribution	51,284		51,284
9	Customer Accounts	31,232		31,232
10				
11	Customer Service and Information	50,695	(49,428)	1,267
12				
13	Sales Expenses	1,371	(11)	1,360
14 15	Administrative & General	131,645	(1,191) (1,226) -	129,228
16				
17	Total O&M Expenses by Function	\$ 1,225,289	\$ (782,414) \$ (26,893) \$ (50,620) \$ - \$ (1,236) \$ - \$	364,126
18				
19				
20 21				
22				
23				
24				
25				
26				
27 28				
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33 34				
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38				
39 Total	is may be affected due to rounding.			

	ORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide adjustments to be other than base rates. Exp DMPANY: TAMPA ELECTRIC COMPANY					s related to exp	enses recovera	able through mecha	nisms	т	ype of data shown: Projected Test Year Ended ' Projected Prior Year Ended	
DOCKET N	40. 130040-El	(Dollars in 000's)							Historical Prior Year Ended 12/31/2 Witness: J. S. Chronister, J. B. Cal S. E. Young, M. J. Homic			
Line		(1) 2007 System	(2) Eliminate Recoverable	(3) Eliminate Recoverable	(4) Etiminate Recoverable	(5) Eliminate Recoverable		(7) Proforma	(8) 2007 Adjusted Sys			
No. 1	Function	Per Books	Fuel Expense	ECRC	ECCR	Other	Adjustments	Adjustments	Amount			
2												
3 4	Production	\$ 1,326,218 (1)	\$ (1,210,553)	\$ 7,577	\$-	\$-	\$ (205)	\$-	\$ 123,	,037		
5 6	Transmission	11,770							11,	,770		
7 B	Distribution	47,280								,280		
9 10	Customer Accounts	29,005								,005		
11 12	Customer Service and Information	13,707 (2)			(12,273)			1,	,434		
13 14	Sales Expenses	1,823					(32)	I.	1,	,791		
15 16	Administrative & General	103,435 (3)			(614)	(214)		102,	,607		
17 1B	Total O&M Expenses by Function	\$ 1,533,239	\$ (1,210,553)	\$ 7,577	\$ (12,887)\$	\$ (450)	<u>\$</u>	\$ 316	,925		
19												
20 21		(1) Includes Deferred I	uel /Purchased Po	wer & Environm	iental							
22 23		(2) Includes Deferred (Conservation									
24 25		(3) Excludes \$4M Stor	n Reserve									
26 27												
28 29												
30												
31 32												
33												
34												
35 36												
37												
38		•										
	Is may be affected due to rounding.											
Supporting	Scheaules:										Recap Schedules: C-37	

SCHEDULE C-40					DUND MULTIPLIER CALCULAT				Paç
-LUKIDA PUBLIC SE	RVICE COMMISSION	E.			mark year, provide the amounts a		ases associated with customers	Тур	e of data shown:
COMPANY, TAMOA	ELECTRIC COMPANY			and average CPI. Show the ca	lculation for each compound mult	ipiler.			XX Projected Test Year Ended 12/31/20 XX Projected Prior Year Ended 12/31/20
JOMPANT. TAMPAT									XX Historical Prior Year Ended 12/31/20
DOCKET No. 130040	-FI								Witness: J. S. Chronister/L, L. Cifue
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
			Total Customers		Averag	je CPI-U (1984-8		Inflation and Growth	
.ine		•		Compound			Compound	Compound Multiplier	
No. 1		Amount	% Increase	Multiplier	Amount	% Increase	Multiplier	(3) x (6)	
2	2007	666,354		1.00000	207.34		1.00000	1.00000	
3	2007	000,004		1.50000	201.04		1.00000	1.00000	
4	2008	667,266	0.14%	1.00137	215.30	3.8%	1.03839	1.03981	
5									
6	2009	666,750	-0.08%	1.00059	214.54	-0.4%	1.03473	1.03534	
7									
8	2010	670,991	0.64%	1.00696	218.06	1.6%	1.05170	1.05902	
9	a								
10	2011	675,799	0.72%	1.01417	224.94	3.2%	1.08486	1.10026	
11 12	2012	684,235	1.25%	1.02683	229.84	2.2%	1.10852	1.13826	
12	2012	004,233	1.23%	1.02063	229.04	2.270	1.10652	1.13620	
14	2013	692,125	1.15%	1.03867	234.42	2.0%	1.13061	1.17433	
15		,							
16	2014	701,415	1.34%	1.05262	240.66	2.7%	1.16070	1.22177	
17				•					
18									
19									
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21									
22 23									
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34 35									
35									
36 37									
38									
39									
40				eflects the data used to determi					

Supporting Schedules: F-8

	PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of ope	ration and maintenance expense by fr	unction for the lest year, the benchm	ark year		Type of data shown:
OMPAN	Y: TAMPA ELECTRIC COMPANY	and the variance. For eac	XX Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 Historical Prior Year Ended 12/31/2012 Witness: J. S. Chronister/M. J. Hornick/				
JCKET	No. 130040-El	(4)	(Dollars			(5)	S. E. Young/J. B. Caldwell/B. J. Registe
ine		(1) Test Year Total Company Per Books	(2) O&M Expense Adjustments	(3) Adjusled Test Year O&M Expense	(4) Adjusted Base Year Benchmark	(5) Adjusted Benchmark Variance	(6) Reason(s) for Variance
o.	Function	2014	2014	(1) - (2)	2007	(3) - (4)	
1							·····
2							
3	Production	\$ 9 45,313	\$ (809,307)	\$ 136,006	\$ 142,809	\$ (6,803)	See Note 1
4	_						
5 6	Transmission	13,749	-	13,749	14,380	(631)	See Note 2
7	Distribution	51,284		51,284	57,766	(6,482)	See Note 3
6					0,100	(0,102)	
9	Customer Accounts	31,232		31,232	35,438	(4,206)	See Note 4
10							
11	Customer Service and Information	50,695	(49,428)	1,267	1,752	(485)	See Note 5
12 13	Sales Expenses	1,371	(11)	1,360	2,189	(878)	See Note 6
14	Salas Expenses	1,571	(1)	1,300	2,109	(828)	366 1016 6
15	Administrative & General	131,645	(2,417)	129,228	133,363	(4,135)	See Note 7
16							
17	Total O&M Expenses	\$ 1,225,289	\$ (861,163)	\$ 364,126	\$ 387,697	\$ (23,570)	
18							
19 20							
21							
22							
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CHEDULE C-41	O & M BENCHMARK VARIANCE BY FUNCTION	Page 2 of		
ORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year	Type of data shown:		
	and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	XX Projected Test Year Ended 12/31/2014		
MPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013		
		Historical Prior Year Ended 12/31/2012		
		Witness: J. S. Chronister/M. J. Hornick/		
DCKET No. 130040-EI	(Dollars in 000's)	S. E. Young/J. B. Caldwell/B. J. Registe		
	(1)			
le				
).	Variance Explanation			
1				
2 Note 1:	Adjusted Adjusted Benchmark			
3 Function	Test Year Base Year Variance			
4 Production	\$ 136,006 \$ 142,809 \$ (6,803)			
5				
6				
7	EXPLANATION:			
8	The decrease in overall O&M as compared to the benchmark calculation is largely due to continuous			
9	improvement activities across the Production department somewhat offset by inflation, maintenance			
10	requirements of aging equipment, new equipment and additional regulatory requirements.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

SCHEDULE C-41	HEDULE C-41 O & M BENCHMARK VARIANCE BY FUNCTION				
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation and mainlenance expense by function for the test year, the benchmark year	Type of data shown:			
	and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	XX Projected Test Year Ended 12/31/2014			
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013			
		Historical Prior Year Ended 12/31/2012			
		Witness: J. S. Chronister/M. J. Hornick/			
DOCKET No. 130040-EI	(Dollars in 000's)	S. E. Young/J. B. Caldwell/B. J. Register			
	(1)				

No.		Variance Explanation			
1					
2	Note 2:	Adjusted	Adjusted	Benchmark	
2	Function	Test Year	Base Year	Variance	
3	Transmission			variance \$ (631)	
4 5	Transmission	\$ 13,749	\$ 14,380	\$ (631)	
6					
0 7		EXPLANATION:			
2					
8				nission function O&M expense over the 2007 benchmark.	
9				erefore, the test year budgeted transmission expenses	
10				impact due to the company's efforts in achieving process	
11			at containment. I nrough continuous	provement and innovation this function is \$631K	
12		below the benchmark.			
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15 16					
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39 39					
	g Schedules: C-37, C-38			Recap Sched	

Recap Schedules:

Supporting Schedules: C-37, C-38

Line

CHEDULE C-41		Page 4 of		
LORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of ope	Type of data shown: XX Projected Test Year Ended 12/31/2014		
	end the variance. For eac	h functional benchmark variance, pro	vide the reason(s) for the amerence.	
OMPANY: TAMPA ELECTRIC COMPANY				Projected Prior Year Ended 12/31/2013
				Historical Prior Year Ended 12/31/2012
				Witness: J. S. Chronister/M. J. Hornick
DCKET No. 130040-El		(Dollars	in 000's)	S. E. Young/J. B. Caldwell/B. J. Regist
	(1)			
ne				
o	Variance Explanation			
1				
2 Note 3:	Adjusted	Adjusted	Benchmark	
3 Function	Test Year	Base Year	Veriance	
4 Distribution	\$ 51,284	\$ 57,766	\$ (6,482)	
5				
6				
7	EXPLANATION:			
8	The 2014 test year budge	t represents an 8.5 percent growth in	distribution function O&M expense over the 2007 benchmark.	
9			Therefore, the test year budgeted distribution expenses reflect	
10			ation impact due to the company's efforts in achieving process	
11			rance. Through continuous improvement and innovation	
12	this function is \$6.5M belo			
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CHEDULE C-41	O & M BENCHMARK VARIANCE BY FUNCTION	Page 5 of		
LORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year	Type of data shown:		
	and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	XX Projacted Test Year Ended 12/31/2014		
OMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013		
		Historical Prior Year Ended 12/31/2012		
		Witness: J. S. Chronister/M, J. Hornick/		
OCKET No. 130040-EI	(Dollars in 000's)	S. E. Young/J. B. Caldwell/B. J. Registe		
	(1)			
ne				
o	Variance Explanation			
1				
2 Note 4:	Adjusted Adjusted Benchmark			
3 Function	Test Year Base Year Variance			
4 Customer Accounts	\$ 31,232 \$ 35,438 \$ (4,206)			
5				
6				
	EXPLANATION:			
7				
8	Customer Accounts (FERC 901-904) 2014 test year budget represents a 12 percent reduction in functional O&M			
9	expense from the 2007 benchmark with the benchmark being adjusted for inflation and growth. Therefore, the test			
10	year budgeted CS&I expenses reflect continuous improvement and innovation in meter reading (including installation of			
11	AMR meters across the service area), bill and payment processing, and bad debt activities (including implementation			
12	of a new credit and collection system and increased level of effective field credit activities). This function's test			
13	year is \$4.2M below the benchmark.			
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apporting Schedules: C-37, C-38		Recap Schedules:		

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	E C-41 PUBLIC SERVICE COMMISSION EXPLA		ENCHMARK VARIANCE BY FUNCT		Page 6 of Type of data shown:
ORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.					
	TAMPA ELECTRIC COMPANY	and the variance. For eac	muncuonar oenonmark variance, pro		XX Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013
UMPAN	TAMPA ELECTRIC COMPANY				Historical Prior Year Ended 12/31/2013
					Witness; J. S. Chronister/M. J. Hornick/
OCKET	No. 130040-EI		(Dollars	in 000'n)	S. E. Young/J. B. Caldwell/B. J. Registe
OCKET	40. 130040-EI	(1)	(Donars	11000 s)	C. L. Toungro, D. Caromeniko, J. Tegiste
ne					
D.		Variance Explanation			
1	·····	······			
2	Note 5:	Adjusted	Adjusted	Benchmark	
3	Function	Test Year	Base Year	Varience	
4	Customer Service and Information	\$ 1,267	\$ 1,752	\$ (485)	
5					
6					
7		EXPLANATION:			
8		Customer Service and Info	ormation (FERC 908-909) 2014 test y	ear budget represents a 28 percent reduction in functional O&M	
9		expense from the 2007 be	nchmark with the benchmark being a	djusted for inflation and growth. Therefore, the test	
10		year budgeted CS&I exper	nses reflect continuous improvement	and innovation in special account customer service	
11		activities. This function's te	est year is \$485K below the benchma	ırk.	
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SCHEDULE C-41 FLORIDA PUBLIC SERVICE COMMISSION		O&ME	BENCHMARK VARIANCE BY FUNCT		Page 7 of 8
		EXPLANATION: Provide a schedule of ope	Type of data shown:		
		and the variance. For eac	XX Projected Test Year Ended 12/31/2014		
OMPAN	Y: TAMPA ELECTRIC COMPANY				Projected Prior Year Ended 12/31/2013
					Historical Prior Year Ended 12/31/2012
					Witness: J. S. Chronister/M. J. Hornick/
DOCKET	No. 130040-El		(Dollars	in 000's)	S. E. Young/J. B. Caldwell/B. J. Register
		(1)			
.ine					
lo.		Variance Explanation		· · · · · · · · · · · · · · · · · · ·	
1					
2	Note 6:	Adjusted	Adjusted	Benchmark	
3	Function	Test Year	Base Year	Variance	
4	Sales Expenses	\$ 1,360	\$ 2.189	\$ (828)	
5					
6					
7		EXPLANATION:			
8		Sales Expenses (FERC 9	12-916) 2014 test year budget repres	ents a 38 percent reduction in functional O&M expense from the	
9		2007 benchmark with the	benchmark being adjusted for inflation	n and growth. Therefora, the test year budgeted sales	
10		expenses reflect continuo	us improvement end innovation in ec	pnomic development and overall sales activities more	
11		than offsetting recent incr	eases in alternative vehicle developn	ent activities. This function's test year is \$828K	
12		below the benchmark.			
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SCHEDULE C-41	O & M BENCHMARK VARIANCE BY FUNCTION	Page 8 of 8
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year	Type of data shown;
	and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY		Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: J. S. Chronister/M. J. Hornick/
DOCKET No. 130040-EI	(Dollars in 000's)	S. E. Young/J. B. Caldwell/B. J. Register
	(1)	

				_	
Note 7:	Adjusted	Adjusted		Benchmark	
Function	Test Year	Base Year		Variance	
Administrative & General	\$ 129,228	\$ 133,363		\$ (4,135)	
				• • • • • •	
		920 - A&G Salaries		(1.511)	Lower head count.
		921 - Office Supplies	Net Under Benchmark		Cost containment resulting in lower miscellaneous expenses.
	922 - A	G Allocation to Capital	Dencrimark		Lower fringe rate to overhead costs allocated to capital.
	92	4 - Property Insurances	Under Benchmark	(3,063)	Significant changes were made to the insurance program in order to mitigate premium expense.
					The company assumed higher deductibles and spend less in premiums.
					·
	9	26 - Employee Benefits	Under Benchmark	(7,317)	Decrease in employee benefit cost due to benchmark being adjusted for inflation and growth.
	929 - B	enefits Allocetion Other	Over Benchmark	7,840	Allocating less benefit costs to non-O&M FERC accounts.
	930 - Mise	ellaneous General Exp	Over Benchmørk	5,835	increase due to Parent allocation.
		Other Items	Under Benchmark	(1,055)	
		Total	Under Benchmark	(4,135)	

COMPAN	TAMPA ELECTRIC COMPANY	Hedging refers to initiating and/or ma to mitigate fuel and purchased power in Paragraph 3 , Page 5 of Order No	balances by primary account for the test year intaining a non-speculative financial and/or ph price volatility for the utility's ratail ratepayers, . PSC-02-1484-FOF-EI. Show hedging expense	ysical hedging program designed exclusive of the costs referenced ses and plant recovered through	Type of data shown: XX Projected Test Year E XX Projected Prior Year E XX Historical Prior Year E Witness: J.B. Caldwe
DOCKET	lo. 130040-El	base rates separate from nedging ex	penses and plant recovered through the fuel cl (Dollars in 000's)	ause.	withess. J.B. Caldwe
	(1) (2)	(3) (4)	(5) (6)	(7) (8)	(9) (10)
Lìne No.	Account Account No. Title	2011 Base Rates Clause	2012 Base Rates Clause	2013 Base Rates Clause	2014 Base Rates Clause
1	100, 110		Bubb ruito Cladoo		
2					
3	Incremental Hedging Expense (1)				
4	920 Payroll and Fringe Benefits	\$ 277 -	\$ 322 -	\$ 327 -	\$ 341 -
5	501/ 547 Consultants / Subscriptions to Market Put	Nica 14 -	\$ 15 -	15 -	16 -
6 7	547 System License Fees Total Hedging Expense	292 \$ -	\$ 337 \$ -	<u> </u>	16 \$ 372 \$ -
8	Hodging Expense		ψ οσι Ψ -	φ 000 ψ -	Ψ Ο.Ε.Ψ -
9					
10					
11					
12					
13					
14					
15 16	Total Incremental Hedging Expense	\$ 292 \$0	\$337 \$0	\$350 \$0	\$372 \$0
18	rotal incremental Hedging Expense	\$ 292 \$0	\$337 \$0	\$350 \$0	\$372 \$U
18					
19					
20					
21					
22		PLANT IN SERVICE			
23	Incremental Hedging related capital investment				
24 25	There are no conital invoc	ments for incremental hedging.			
25 26	mare are no capital inves	איישיוש וושישיושיומו ווסטקוווע.			
27					
28					
29					
30					
31					
32	Total Incremental Hedging investment				
33 34					
34 35	NOTES:				
36	 Account 501, 547, 920 incremental hedgin 	ng includes O&M expenses - pavroll, cons	sultants, market publications and system licens	e fees.	
37	· · · · · · · · · · · · · · · · · · ·				
38					
39 Tota	s may not foot due to rounding.				
Supportin	Schedules:				Recap Schedules:

	UBLIC SERVICE COMMISSION EXPLANATION:	Provide a schedule of security expen-	Type of data shown:		
			Show the security expenses recovered thro		XX Projected Test Year Ended 12/31/20
	TAMPA ELECTRIC COMPANY		the fuel/capacity clauses. Show the plant l		XX Projected Prior Year Ended 12/31/20 XX Projected Prior Year Ended 12/31/20
COMPANY: TAMPA ELECTRIC COMPANY DOCKET No. 130040-EI			porting the fuel/capacity clauses. Provide		XX Historical Prior Year Ended 12/31/20
		after, and as a result of, the terrorist	Witness: J. S. Chronister/S. E. Youn		
JORET N		and, and as a result or, the templist	evena or deptember 11, 2001.		Thingsa, J. O. Chinnistend, E. Tolin
			(Dollars in 000's)		
	(1) (2)	(3) (4)	(5) (6)	(7) (8)	(9) (10)
ne	Account Account	2011	2012	2013	2014
0.	No. Title	Base Rates Clause	Base Rates Clause	Base Rates Clause	Bese Rates Clause
1		Base Males Clause	Base Nates Clause		
2	EXPENSES (Security)				
2		\$ 1,031 \$ -	\$ 1,057 \$ -	\$ 1,118 \$ -	\$ 1,156 \$ -
3	506 Misc. Steam Power Expenses	3 1,031 3 - 719 -			
4	548 Generation Expenses		742 -	768 -	793 -
5	549 Misc. Other Power Generation Expenses	427 -	448 -	474 -	491 -
6	921 Office Supplies and Expenses	1,368 -	1,392 -	1,434 -	1,482 -
7	Total Security Expense	<u>\$ 3,545 \$ -</u>	\$ 3,637 \$ -	\$ 3,794 \$ -	\$ 3,922 \$ -
8					
9					
10	ANNUAL PLANT IN SERVICE				
11					
12	Security capital investment *	<u>\$\$-</u>	<u>\$ - \$ -</u>	<u>\$\$</u>	\$ <u>-5</u> -
13	Total Security investment	\$ - \$ -	\$ - \$ -	<u>\$ - \$ -</u>	<u>\$ - 5 -</u>
14		<u> </u>			
		anital incremental to the events of 0/1	1/2001 and normal operations since the capi	ital amounts spent and recovered through ba	ase rates in the first few years after 9/11/2001.
15	* The company has not distinguished between c				
	 The company has not distinguished between c All base rate security capital is reflected in MF 				
15 16 17					
16 17					
16 17 18	All base rate security capital is reflected in MF				
16 17 18 19	All base rate security capital is reflected in MF EXPENSES (NERC)	Rs B-01 through B-13.			
16 17 18 19 20	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other	Rs B-01 through B-13. \$ 546 \$ -	\$244 \$-	5 - \$ -	ş.ş.
16 17 18 19 20 21	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering	Rs B-01 through B-13.		5 - 5 - -	s - \$ - 15 -
16 17 18 19 20 21 22	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses	Rs B-01 through B-13. \$ 546 \$ -	\$244 \$-		\$ - \$ - 15 - 100 -
16 17 18 19 20 21 22 23	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses	Rs B-01 through B-13. \$ 546 \$ -	\$ 244 \$ - 2 - 	5 - 5 - -	s - \$ - 15 -
16 17 18 19 20 21 22 23 23	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant	Rs B-01 through B-13. \$ 546 \$ -	\$244 \$-	5 - 5 - -	\$ - \$ - 15 - 100 - 33 -
16 17 18 19 20 21 22 23 24 25	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering	Rs B-01 through B-13. \$ 546 \$ -	\$ 244 \$ - 2 - 	5 - 5 - -	\$ - \$ - 15 - 100 - 33 - - 33 -
16 17 18 19 20 21 22 23 24 25 26	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses	Rs B-01 through B-13.	\$ 244 \$ - 2 - 25 - 	\$ - \$ - 100 - 	5 - \$ - 15 - 100 - 33 - 33 - 41 -
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16 17 18 19 20 21 22 23 24 25 26 27	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses	Rs B-01 through B-13.	\$ 244 \$ - 2 - 25 - 	\$ - \$ - 100 - 	5 - \$ - 15 - 100 - 33 - 33 - 41 -
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16 17 18 19 20 21 22 23 24 25 26 27 28 29	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Bolier Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generation Expenses 553 Maintenance of Generation and Electric Equip 560 Operation-Supervision & Engineering	Rs B-01 through B-13. \$ 546 \$ - 21 - - - - - - 50 - - - - - - - - - - - - - -	\$ 244 \$ - 2 - 25 - 103 -	\$ - \$ - 100 - 69 -	\$ - \$ - 15 - 100 - 33 - - 33 - 41 - 69 -
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Bolier Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generation Expenses 553 Maintenance of Generation and Electric Equip 560 Operation-Supervision & Engineering 561 Load Dispatch/Trans. Opms/Reliability	Rs B-01 through B-13. \$ 546 \$ - 21 - - - - - - 50 - - - - - - - - - - - - - -	\$ 244 \$ - 2 - 25 - 103 -	\$ - \$ - 100 - 69 - 483 -	\$ - \$ - 15 - - - 33 - - - 33 - - - 33 - - - 33 - - - 33 - - - 69 - - - 507 - - -
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16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generating and Electric Equip 560 Operation-Supervision & Engineering 561 Load Dispatch/Trans. Opms/Reliability 562 Station Expenses 570 Maintenance of Station Equip 920 A&G Salaries	\$ 546 \$ - 21 - 2 - - - - - - - - - - - - - - - - - - - - - - - - - - - 310 - - - 57 -	\$ 244 \$ - 2 - 25 - 103 - - 288 - 288 - 288 - 	\$ - \$ - 100 - 69 - 483 - 58 - - 58 - 	\$ - 15 - 100 - 33 - 33 - 41 - 69 - 507 - 61 - - - 61 - - - - - - - - - - - - - - - - - - - - - - - - - - -
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16 17 18 19 20 21 22 22 22 23 24 25 26 27 28 29 30 31 32 29 30 31 32 33 34 35	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Bolier Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generating and Electric Equip 560 Operation-Supervision & Engineering 561 Load Dispatch/Trans. Opms/Reliability 562 Station Expenses 570 Maintenance of Station Equip 920 A&G Salaries 930.2 Misc General Expenses	■ 546 \$ - 21 - 21 50 310 - 57 - 3 - 3 <td>\$ 244 \$ - 2 25 - 25 103 - 288 288 556 - 57 -</td> <td>\$ - \$ - 100 - 69 - 483 - 58 - - 2,171 -</td> <td>\$ - 15 - 100 - 33 - - - 33 - 41 - 69 - 507 - 61 - 2659 - 139 -</td>	\$ 244 \$ - 2 25 - 25 103 - 288 288 556 - 57 -	\$ - \$ - 100 - 69 - 483 - 58 - - 2,171 -	\$ - 15 - 100 - 33 - - - 33 - 41 - 69 - 507 - 61 - 2659 - 139 -
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16 17 18 19 19 220 21 22 22 22 22 22 22 22 22 22 22 22 22	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generating and Electric Equip 560 Operation-Supervision & Engineering 561 Load Dispatch/Trans. Opms/Reliability 562 Station Expenses 570 Maintenance of Station Equip 920.2 Misc General Expenses 935.0 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE	■ 546 \$ - 21 - - 21 - 	\$ 244 \$ - 2 - 25 - 103 - - 288 - - - 288 - - - - 556 - 57 - - 57 - - 57 - - 57 - -	\$ - - 100 - - 100 - - - - - 69 - - 483 - - 58 - - 2,171 - - 137 - - \$ 3,018 \$ -	\$ - \$ - 100 - - - 33 - - - 33 - - - 33 - - - 33 - - - 33 - - - 69 - - - 507 - - - 61 - - - 2,659 - - - 139 - - - \$ 3,657 \$ -
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18 17 17 19 20 21 22 23 22 22 22 22 22 22 22 22 22 22 22	All base rate security capital is reflected in MF EXPENSES (NERC) 163 Other 500 Operation-Supervision & Engineering 502 Steam Expenses 506 Misc. Steam Power Expenses 512 Maintenance of Boiler Plant 546 Operation-Supervision & Engineering 549 Misc. Other Power Generation Expenses 553 Maintenance of Generating and Electric Equip 560 Operation-Supervision & Engineering 561 Load Dispatch/Trans. Opms/Reliability 562 Station Expenses 570 Maintenance of Station Equip 920.2 Misc General Expenses 935.0 Maintenance of General Plant Total Expenses (NERC) ANNUAL PLANT IN SERVICE	■ 546 \$ - 21 - - 21 - 	\$ 244 \$ - 2 - 25 - 103 - - 288 - - - 288 - - - - 556 - 57 - - 57 - - 57 - - 57 - -	\$ - - 100 - - 100 - - - - - 69 - - 483 - - 58 - - 2,171 - - 137 - - \$ 3,018 \$ -	\$ - \$ - 100 - - - 33 - - - 33 - - - 33 - - - 33 - - - 33 - - - 69 - - - 507 - - - 61 - - - 2,659 - - - 139 - - - \$ 3,657 \$ -
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Supporting Schedules:

SCHE	DULE C-44	REVENUE EXPANSION FACTOR	Page 1 of 1
FLOR	IDA PUBLIC SERVICE COMMISSION PANY: TAMPA ELECTRIC COMPANY KET No. 130040-EI	EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.	Type of data shown: XX Projected Test Year Ended 12/31/2014 Projected Prior Year Ended 12/31/2013 Historical Prior Year Ended 12/31/2012 Witness: J. S. Chronister
DOCK			
Line		Factor With Gross Receipts Breakout on Customer Bill	
No.	Description	Percent	
1 2 3	1. Revenue Requirement	1.00000	
4 5	2. Gross Receipts Tax Rate		
6 7	3. Regulatory Assessment Rate	0.00072	
8 9	4. Bad Debt Rate	0.00185	
10 11 12	5. Net Before Income Taxes (1) - (2) - (3) - (4)	0.99743	
13 14	6. State Income Tax Rate	0.05500	
15 16	7. State Income Tax (5) x (6)	0.05486	
17 18	8. Net Before Federal Income Tax (5) - (7)	0.94257	
19 20	9. Federal Income Tax Rate	0.35000	
21 22 23	10. Federal Income Tax (8) x (9)	0.32990	
23 24 25	 Revenue Expansion Factor (8) - (10) Net Operating Income Multiplier (100% / Line 11) 		
26 27	······································		
28 29			
30 31			
32 33			
34 35 36			
37 38			
39 40			
41			

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41 Supporting Schedules: C-11