

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

NET OPERATING INCOME
PROJECTED TEST YEAR 2014

COM _____
AFD 1
APA 1
ECO 16
ENG 1
GCL 1
IDM _____
TEL _____
CLK _____

DOCUMENT NUMBER DATE

01694 APR-5 2014

FPSC-COMMISSION CLERK



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

MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C – NOI

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DOCUMENT NUMBER DATE

01694 APR-5 02

FPSC-COMMISSION CLERK



Docket No. 130040-EI
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SCHEDULE C – NOI

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SCHEDULE C – NOI

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SCHEDULE C – NOI

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In Re: Tampa Electric Company's
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most 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
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)+(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 1,941,801	\$ -	\$ 1,941,801	1.000000	\$ 1,941,801	\$ (1,030,573)	\$ (3,419)	\$ 907,809
4										
5		Other Operating	31,703	-	31,703	0.963852	30,557	19,806	(7,509)	42,854
6										
7		Total Operating Revenues	1,973,504	-	1,973,504		1,972,358	(1,010,767)	(10,928)	950,863
8										
9		Other O&M	434,323	-	434,323	0.999321	434,028	(79,497)	-	354,531
10										
11		Fuel	759,164	-	759,164	1.000000	759,184	(749,863)	-	9,301
12										
13		Purchased Power	48,410	-	48,410	1.000000	48,410	(48,410)	-	-
14										
15		Deferred Costs	(16,606)	-	(16,606)	1.000000	(16,608)	16,608	-	-
16										
17		Depreciation & Amortization	256,151	-	256,151	0.998837	255,853	(21,972)	-	233,881
18										
19		Taxes Other Than Income Taxes	150,005	-	150,005	0.999353	149,908	(84,119)	-	65,789
20										
21		Income Taxes	97,093	875	96,218	0.998857	96,108	(14,500)	(4,215)	77,392
22										
23		(Gain)/Loss on Disposal of Plant	(132)	-	(132)	1.000000	(132)	-	-	(132)
24		Total Operating Expenses	1,728,406	875	1,727,531		1,726,731	(981,753)	(4,215)	740,762
25										
26		Net Operating Income	\$ 245,098	\$ (875)	\$ 245,973		\$ 245,627	\$ (29,013)	\$ (6,713)	\$ 209,901
27										
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44 Totals may be affected due to rounding.

Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

SCHEDULE C-1

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

XX Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line Account No. Number	Account Name	(1) Total Company Per Books	(2) Non-Electric Utility	(3) Total Electric (1)+(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1									
2									
3	Revenue From Sales	\$ 1,857,065	\$ -	\$ 1,857,065	1.000000	\$ 1,857,065	\$ (948,878)	\$ -	\$ 908,187
4									
5	Other Operating	102,352	-	102,352	0.859778	88,000	(48,952)	-	41,048
6									
7	Total Operating Revenues	1,959,417	-	1,959,417		1,945,065	(995,830)	-	949,235
8									
9	Other O&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									
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	Depreciation & Amortization	248,099	-	248,099	0.987562	243,038	(20,143)	-	222,895
18									
19	Taxes Other Than Income Taxes	141,130	-	141,130	0.993162	140,185	(79,697)	-	60,488
20									
21	Income Taxes	114,458	2,130	112,328	0.981492	110,249	(12,799)	-	97,450
22									
23	(Gain)/Loss on Disposal of Plant	(307)	-	(307)	0.983713	(302)	-	-	(302)
24	Total Operating Expenses	1,693,683	2,130	1,691,553		1,682,346	(967,568)	-	714,778
25									
26	Net Operating Income	\$ 265,734	\$ (2,130)	\$ 287,864		\$ 282,719	\$ (28,261)	\$ -	\$ 234,457
27									
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51 Totals may be affected due to rounding.

Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most 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
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 1,949,888	\$ -	\$ 1,949,888	0.996752	\$ 1,943,555	\$(1,045,423)	\$ -	\$ 898,132
4										
5		Other Operating	31,499	-	31,499	0.499444	15,732	25,121	-	40,853
6										
7		Total Operating Revenues	1,981,387	-	1,981,387		1,959,287	(1,020,302)	-	938,985
8										
9		Other O&M	370,824	-	370,824	0.982215	364,229	(64,683)	-	299,546
10										
11		Fuel	711,623	-	711,623	0.999692	711,404	(705,266)	-	6,138
12										
13		Purchased Power	105,306	-	105,306	1.000000	105,306	(105,306)	-	-
14										
15		Deferred Costs	(13,650)	-	(13,650)	1.000000	(13,650)	13,650	-	(0)
16										
17		Depreciation & Amortization	237,246	-	237,246	0.968467	229,765	(17,957)	-	211,808
18										
19		Taxes Other Than Income Taxes	151,289	-	151,289	0.987825	149,447	(91,822)	-	57,625
20										
21		Income Taxes	120,217	1,782	118,435	0.994858	117,826	(14,726)	-	103,100
22										
23		(Gain)/Loss on Disposal of Plant	(380)	-	(380)	0.963158	(366)	-	-	(366)
24		Total Operating Expenses	1,682,475	1,782	1,680,693		1,663,961	(986,111)	-	677,850
25										
26		Net Operating Income	\$ 298,912	\$ (1,782)	\$ 300,694		\$ 295,326	\$ (34,190)	\$ -	\$ 261,135
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51 Totals may be affected due to rounding.

Supporting Schedules: C-2,C-4,C-6

Recap Schedules: A-1

3

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:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments									
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees / Gross Receipts Tax	(4) Fuel Rev & Exp	(5) Industry Assoc. Dues	(6) Solaris and Waterfall	(7) Stock- holder Relations	(8) GPIF Revenues/ Penalties	(9) Incentive Compensation Plan	
1													
2													
3		Revenue From Sales	\$ 1,941,801	\$ (54,496)	\$ (94,835)	\$ (83,258)	\$ (796,484)	\$ -	\$ -	\$ -	\$ (1,501)	\$ -	
4													
5		Other Operating	30,557	3,438	7,116	-	9,252	-	-	-	-	-	
6													
7		Total Operating Revenues	1,972,358	(51,058)	(87,719)	(83,258)	(787,232)	-	-	-	(1,501)	-	
8													
9		Other O&M	434,028	(50,620)	(28,873)	-	(789)	(64)	(6)	(219)	-	(946)	
10													
11		Fuel	759,164	-	-	-	(749,863)	-	-	-	-	-	
12													
13		Purchased Power	48,410	-	(21)	-	(48,389)	-	-	-	-	-	
14													
15		Deferred Costs	(16,608)	-	-	-	16,606	-	-	-	-	-	
16													
17		Depreciation & Amortization	255,853	-	(18,790)	-	(2,938)	-	-	-	-	-	
18													
19		Taxes Other Than Income Taxes	149,908	(39)	(68)	(83,347)	(567)	-	-	-	-	-	
20													
21		Income Taxes	96,108	(151)	(16,190)	34	(512)	25	2	84	(579)	365	
22													
23		(Gain)/Loss on Disposal of Plant	(132)	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	1,726,731	(50,810)	(61,942)	(83,313)	(786,429)	(39)	(4)	(134)	(579)	(581)	
25													
26		Net Operating Income	\$ 245,627	\$ (248)	\$ (25,777)	\$ 55	\$ (803)	\$ 39	\$ 4	\$ 134	\$ (922)	\$ 581	
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41	Totals may be affected due to rounding.												

4

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:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments			(13) Jurisdictional Adjusted Per Commission
			(10) OUC Acq Adj	(11) Income Tax True-Up	(12) Total Adjustments	
1						
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
10						
11		Fuel	-	-	(749,863)	9,301
12						
13		Purchased Power	-	-	(48,410)	-
14						
15		Deferred Costs	-	-	16,608	-
16						
17		Depreciation & Amortization	(244)	-	(21,972)	233,881
18						
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		Total Operating Expenses	(209)	2,288	(981,753)	744,978
25						
26		Net Operating Income	\$ 209	\$ (2,288)	\$ (29,014)	\$ 216,613
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41 Totals may be affected due to rounding.

5

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:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Adjusted Per Commission Schedule C-2 Col. 14	Company Adjustments			Jurisdictional Adjusted Per Company	
				(1) Base Revenue Adjustment	(2) Calpine Contract Adjustment	(3) Auburndale Wheeling Revenue		Total Adjustments
1								
2								
3		Revenue From Sales	\$ 911,228	\$ (3,419)	\$ -	\$ -	\$ (3,419)	\$ 907,809
4								
5		Other Operating	50,363	-	(3,969)	(3,540)	(7,509)	42,854
6								
7		Total Operating Revenues	961,591	(3,419)	(3,969)	(3,540)	(10,928)	950,663
8								
9		Other O&M	354,531	-	-	-	-	354,531
10								
11		Fuel	9,301	-	-	-	-	9,301
12								
13		Purchased Power	-	-	-	-	-	-
14								
15		Deferred Costs	-	-	-	-	-	-
16								
17		Depreciation & Amortization	233,881	-	-	-	-	233,881
18								
19		Taxes Other Than Income Taxes	65,789	-	-	-	-	65,789
20								
21		Income Taxes	81,608	(1,319)	(1,531)	(1,366)	(4,215)	77,392
22								
23		(Gain)/Loss on Disposal of Plant	(132)	-	-	-	-	(132)
24		Total Operating Expenses	744,978	(1,319)	(1,531)	(1,366)	(4,215)	740,762
25								
26		Net Operating Income	\$ 216,613	\$ (2,100)	\$ (2,438)	\$ (2,174)	\$ (6,713)	\$ 209,901
27								
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41	Totals may be affected due to rounding.							

9

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

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 12/31/2014

XX Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments											
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees / Gross Receipts Tax	(4) Fuel Rev & Exp	(5) Industry Assoc. Dues	(6) Solaris and Waterfall	(7) Stockholder Relations	(8) GPIF Revenues/ Penalties	(9) Incentive Compensation Plan			
1															
2															
3		Revenue From Sales	\$ 1,857,065	\$ (49,395)	\$ (101,183)	\$ (79,005)	\$ (719,834)	\$ -	\$ -	\$ -	\$ -	\$ 538	\$ -		
4															
5		Other Operating	88,000	(25)	5,943	-	(52,870)	-	-	-	-	-	-		
6															
7		Total Operating Revenues	1,945,065	(49,419)	(95,240)	(79,005)	(772,704)	-	-	-	-	538	-		
8															
9		Other O&M	411,236	(49,069)	(35,033)	-	(612)	(63)	(6)	(209)	-	-	(910)		
10															
11		Fuel	727,253	-	-	-	(718,320)	-	-	-	-	-	-		
12															
13		Purchased Power	60,115	-	(23)	-	(60,092)	-	-	-	-	-	-		
14															
15		Deferred Costs	(9,408)	-	-	-	9,408	-	-	-	-	-	-		
16															
17		Depreciation & Amortization	243,038	-	(18,188)	-	(1,714)	-	-	-	-	-	-		
18															
19		Taxes Other Than Income Taxes	140,165	(36)	(73)	(78,979)	(513)	-	-	-	-	-	-		
20															
21		Income Taxes	110,249	(119)	(16,187)	(10)	(293)	24	2	81	208	351			
22															
23		(Gain)/Loss on Disposal of Plant	(302)	-	-	-	-	-	-	-	-	-	-		
24		Total Operating Expenses	1,682,346	(49,223)	(69,504)	(78,989)	(772,136)	(39)	(4)	(128)	208	(559)			
25															
26		Net Operating Income	\$ 262,719	\$ (196)	\$ (25,736)	\$ (16)	\$ (569)	\$ 39	\$ 4	\$ 128	\$ 330	\$ 559			
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28															
29															
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34															
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37															
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39															
40															
41		Totals may be affected due to rounding.													

Supporting Schedules: C-3

Recap Schedules: C-1

7

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

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 12/31/2014

XX Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments			(13) Jurisdictional Adjusted Per Commission	
			(10) OUC Acq Adj	(11) Income Tax True-Up	(12) Total Adjustments		
1							
2							
3		Revenue From Sales	\$ -	\$ -	\$ (948,878)	\$ 908,187	
4							
5		Other Operating	-	-	(46,952)	41,048	
6							
7		Total Operating Revenues	-	-	(995,830)	949,235	
8							
9		Other O&M	-	-	(85,902)	325,334	
10							
11		Fuel	-	-	(718,320)	8,933	
12							
13		Purchased Power	-	-	(60,115)	-	
14							
15		Deferred Costs	-	-	9,408	-	
16							
17		Depreciation & Amortization	(241)	-	(20,143)	222,895	
18							
19		Taxes Other Than Income Taxes	(96)	-	(79,697)	60,468	
20							
21		Income Taxes	130	3,014	(12,799)	97,450	
22							
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	\$ (3,014)	\$ (28,263)	\$ 234,457	
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41	Totals may be affected due to rounding.						

Supporting Schedules: C-3

Recap Schedules: C-1

8

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 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments							(9) Incentive Compensation Plan	
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees / Gross Receipts Tax	(4) Fuel Rev & Exp	(5) Industry Assoc. Dues	(6) Solaris and Waterfall	(7) Stock- holder Relations		(8) GPIF Revenues/ Penalties
1												
2												
3		Revenue From Sales	\$ 1,943,555	\$ (49,475)	\$ (84,244)	\$ (91,101)	\$ (818,547)	\$ -	\$ -	\$ -	\$ (2,056)	\$ -
4												
5		Other Operating	15,732	5,271	819	-	19,031	-	-	-	-	-
6												
7		Total Operating Revenues	1,959,287	(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												
11		Fuel	711,404	-	-	-	(705,266)	-	-	-	-	-
12												
13		Purchased Power	105,306	-	0	-	(105,306)	-	-	-	-	-
14												
15		Deferred Costs	(13,650)	-	-	-	13,650	-	-	-	-	-
16												
17		Depreciation & Amortization	229,765	-	(17,721)	-	-	-	-	-	-	-
18												
19		Taxes Other Than Income Taxes	149,447	(36)	(61)	(91,052)	(580)	-	-	-	-	-
20												
21		Income Taxes	117,826	(115)	(17,966)	(19)	(398)	24	2	74	(793)	212
22												
23		(Gain)/Loss on Disposal of Plant	(366)	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	1,663,961	(44,019)	(54,830)	(91,071)	(798,822)	(39)	(4)	(117)	(793)	(338)
25												
26		Net Operating Income	\$ 295,326	\$ (185)	\$ (28,595)	\$ (31)	\$ (694)	\$ 39	\$ 4	\$ 117	\$ (1,263)	\$ 338
27												
28												
29												
30												
31												
32												
33												
34												
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36												
37												
38												
39												
40												
41		Totals may be affected due to rounding.										

6

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:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments				(14) Jurisdictional Adjusted Per Commission
			(10) OUC Acq Adj	(11) Income Tax True-Up	(12) Parent Debt Adjustment	(13) Total Adjustments	
1							
2							
3		Revenue From Sales	\$ -	\$ -	\$ -	\$ (1,045,423)	\$ 898,132
4							
5		Other Operating	-	-	-	25,121	40,853
6							
7		Total Operating Revenues	-	-	-	(1,020,302)	938,985
8							
9		Other O&M	-	-	-	(64,683)	299,546
10							
11		Fuel	-	-	-	(705,266)	6,138
12							
13		Purchased Power	-	-	-	(105,306)	-
14							
15		Deferred Costs	-	-	-	13,850	(0)
16							
17		Depreciation & Amortization	(236)	-	-	(17,957)	211,808
18							
19		Taxes Other Than Income Taxes	(94)	-	-	(91,822)	57,625
20							
21		Income Taxes	127	4,338	(214)	(14,726)	103,100
22							
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	(366)
24		Total Operating Expenses	(203)	4,338	(214)	(986,111)	677,850
25							
26		Net Operating Income	\$ 203	\$ (4,338)	\$ 214	\$ (34,190)	\$ 261,135
27							
28							
29							
30							
31							
32							
33							
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40							
41		Totals may be affected due to rounding.					

Supporting Schedules: C-3

Recap Schedules: C-1

10

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: TAMPA ELECTRIC COMPANY

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/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional 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					
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 adjustment clause	(803)	1.000000	(803)
9					
10					
11	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	0.999355	39
12					
13					
14	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	0.999228	4
15					
16					
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	135	0.999228	134
18					
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(922)	1.000000	(922)
20					
21	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	582	0.999228	582
22					
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		<u>\$ (29,017)</u>		<u>\$ (29,014)</u>
28					
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42	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

11

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: TAMPA ELECTRIC COMPANY

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/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional 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.	\$ (2,100)	1.000000	\$ (2,100)
3					
4	Calpine Contract Adjustment	To adjust revenues to remove the budgeted contracted revenues associated with the Calpine Transmission Contract which expires in May 2014.	(2,438)	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.	(2,174)	1.000000	(2,174)
7					
8	Total Company Adjustments		<u>\$ (6,712)</u>		<u>\$ (6,712)</u>
9					
10					
11					
12					
13					
14					
15					
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42	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

12

FLORIDA PUBLIC SERVICE COMMISSION

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 Year Ended 12/31/2014
 XX Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)	
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
1	Commission Adjustments					
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (196)	1.000000	\$ (196)	
3						
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(25,736)	1.000000	(25,736)	
5						
6	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(16)	1.000000	(16)	
7						
8	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	(569)	1.000000	(569)	
9						
10						
11	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	
12						
13						
14	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12863	4	0.988975	4	
15						
16						
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	130	0.988975	128	
18						
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	330	1.000000	330	
20						
21	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	565	0.988975	559	
22						
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	210	0.985856	207	
24						
25	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)	
26						
27	Total Commission Adjustments		<u>\$ (28,313)</u>		<u>\$ (28,264)</u>	
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules: C-2

13

FLORIDA PUBLIC SERVICE COMMISSION

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 Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment
1	Commission Adjustments				
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	\$ (185)	1.000000	\$ (185)
3					
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(28,595)	1.000000	(28,595)
5					
6	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(31)	1.000000	(31)
7					
8	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	(694)	1.000000	(694)
9					
10					
11	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	43	0.904320	39
12					
13					
14	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12863	4	0.983384	4
15					
16					
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	119	0.983384	116
18					
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(1,263)	1.000000	(1,263)
20					
21	Incentive Compensation Plan	To remove incentive compensation pay tied directly to TECO Energy's results	344	0.983384	338
22					
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	210	0.966823	203
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	(4,338)
26					
27	Parent Debt Adjustment	To remove the income tax expense related to the parent company's investment in the subsidiary	224	0.955815	214
28					
29	Total Commission Adjustments		<u>\$ (34,339)</u>		<u>\$ (34,192)</u>
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-447	Operating Revenues	\$ 1,973,504	\$ 1,972,358	0.99942
3					
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	-	-	-
16		Total Steam Oper Exp	<u>394,363</u>	<u>394,363</u>	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	<u>58,200</u>	<u>58,200</u>	1.000000
24					
25		Other Production Exp			
26		Operations			
27	546	Oper, Supv & Eng	2,688	2,688	1.000000
28	547	Fuel	409,891	409,891	1.000000
29	548	Generation Expense	17,767	17,767	1.000000
30	549	Misc Other Power Exp	6,389	6,389	1.000000
31	550	Rents	-	-	-
32		Total Other Oper Exp	<u>436,735</u>	<u>436,735</u>	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	<u>72,545</u>	<u>72,545</u>	1.000000
41					
42					
43					
44					
45					
46					
47					
48					
49	Totals may be affected due to rounding.				

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

Recap Schedules: C-1

15

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		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	40738	Amortization Deferred Ecrc	-	-	-
7	40740	Credit Deferred Fuel	(15,139)	(15,139)	1.000000
8	40742	Credit Deferred Capacity	(1,469)	(1,469)	1.000000
9	40744	Credit Deferred Fuel Wholesale	-	-	-
10	40746	Credit Amortization Deferred Ecrc	(3,378)	(3,378)	1.000000
11	40748	Credit Amortization Deferred Ecrc	(1,303)	(1,303)	1.000000
12		Total Deferred Revenues And Expenses	<u>(17,831)</u>	<u>(17,831)</u>	1.000000
13		Total Production O&M	<u>944,012</u>	<u>944,012</u>	1.000000
14					
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	<u>5,910</u>	<u>5,827</u>	0.985850
26					
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	<u>7,839</u>	<u>7,727</u>	0.985803
35		Total Transmission Oper Exp	<u>13,749</u>	<u>13,554</u>	
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	<u>22,714</u>	<u>22,714</u>	1.000000

49 Totals may be affected due to rounding.

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

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation 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	Mtce 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 Mtce	-	-	-
11		Total Distrib Mtce Exp	<u>28,570</u>	<u>28,570</u>	1.000000
12		Total Distribution Exp	<u>51,284</u>	<u>51,284</u>	1.000000
13					
14		Customer Accts Expenses			
15	901	Supervision	4,854	4,854	1.000000
16	902	Meter Reading	2,885	2,885	1.000000
17	903	Cust Records & Coll	20,070	20,070	1.000000
18	904	Uncollectible Accts	3,623	3,623	1.000000
19	905	Misc Cust Accts	-	-	-
20		Total Customer Accts Exp	<u>31,232</u>	<u>31,232</u>	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	<u>51,998</u>	<u>51,998</u>	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	<u>1,371</u>	<u>1,371</u>	1.000000
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49	Totals may be affected due to rounding.				

17

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation 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	<u>131,645</u>	<u>131,545</u>	0.999239
15					
16					
17		Total Oper And Maintenance Exp	<u>1,225,290</u>	<u>1,224,995</u>	0.999759
18					
19		Depreciation And Amortization Exp	<u>256,151</u>	<u>255,853</u>	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	<u>47,046</u>	<u>47,046</u>	1.000000
28			<u>150,005</u>	<u>149,908</u>	0.999350
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49	Totals may be affected due to rounding.				

18

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2					
3		Income Taxes			
4		Federal	83,077	82,981	0.998847
5		State	13,815	13,799	0.998847
6		Investment Tax Credits, True-ups, and Adjustments	<u>(674)</u>	<u>(672)</u>	0.998166
7			96,218	96,108	0.998852
8					
9		(Gain)/Loss On Disposition Of Assets	<u>(132)</u>	<u>(132)</u>	1.000000
10					
11		Total Operating Expenses	<u>1,727,532</u>	<u>1,726,731</u>	0.999536
12					
13		Total Net Operating Income	<u>\$ 245,972</u>	<u>\$ 245,627</u>	0.998599
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49		Totals may be affected due to rounding.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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

Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation 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	284	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	4,269	4,186	0.980638
22	514	Mtce Misc Plant	1,473	1,445	0.981136
23		Total Steam Mtce Exp	42,665	41,994	0.984283
24					
25		Other Production Exp			
26		Operations			
27	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	Mtce, 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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49	Totals may be affected due to rounding.				

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

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Revenues And Expenses			
3	40730	Amortization Deferred Fuel	-	-	-
4	40732	Amortization Deferred Capacity	431	431	1.000000
5	40736	Amortization Deferred Ecrc	3,082	3,082	1.000000
6	40738	Amortization Deferred Ecrc	-	-	-
7	40740	Credit Deferred Fuel	(5,715)	(5,715)	1.000000
8	40742	Credit Deferred Capacity	(8,366)	(8,366)	1.000000
9	40744	Credit Deferred Fuel Wholesale	-	-	-
10	40746	Credit Amortization Deferred Ecrc	(16,129)	(16,129)	1.000000
11	40748	Credit Amortization Deferred Ecrc	(2,843)	(2,843)	1.000000
12		Total Deferred Revenues And Expenses	<u>(29,539)</u>	<u>(29,539)</u>	1.000000
13		Total Production O&M	<u>924,669</u>	<u>922,392</u>	0.997538
14					
15		Transmission			
16		Operations			
17	560	Supv & Eng	622	512	0.822945
18	561	Load Dispatching	3,030	2,494	0.822945
19	562	Station Expenses	484	398	0.822945
20	563	OH Line Expense	58	48	0.822945
21	564	UG Line Expense	-	-	-
22	565	Transm Of Elec By Others	14	11	0.822945
23	566	Misc Transmission Exp	1,748	1,439	0.822945
24	567	Rents	33	27	0.822945
25		Total Transm Oper Exp	<u>5,989</u>	<u>4,928</u>	0.822945
26					
27		Maintenance			
28	568	Supv & Eng	-	-	-
29	569	Structures	3,322	2,734	0.822945
30	570	Station Equipment	1,901	1,564	0.822945
31	571	OH Line Expense	3,037	2,499	0.822945
32	572	UG Line Expense	3	2	0.743536
33	573	Misc Transmission Exp	251	207	0.822945
34		Total Transmission Exp	<u>8,514</u>	<u>7,006</u>	0.822917
35		Total Transmission Oper Exp	<u>14,503</u>	<u>11,935</u>	
36		Distribution			
37		Operations			
38	580	Oper, Supv & Eng Exp	585	583	0.995942
39	581	Load Dispatching	59	59	1.000000
40	582	Station Expense	1,990	1,990	1.000000
41	583	OH Line Expense	750	750	1.000000
42	584	UG Line Expense	275	275	1.000000
43	585	St Lighting & Sign Exp	355	355	1.000000
44	586	Meter Expense	2,322	2,319	0.998935
45	587	Cust Installtn Exp	2,433	2,433	1.000000
46	588	Misc Distr Exp	9,557	9,557	1.000000
47	589	Rents	451	451	1.000000
48		Total Distrib Oper Exp	<u>18,776</u>	<u>18,771</u>	0.999742
49		Totals may be affected due to rounding.			

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

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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

Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Maintenance			
2	590	Mtce, Supv & Eng	3	3	1.000000
3	591	Mtce Of Structures	111	111	1.000000
4	592	Mtce Of Sta Eqp	1,310	1,310	1.000000
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	-	-	-
11		Total Distrib Mtce Exp	<u>25,127</u>	<u>25,126</u>	0.999985
12		Total Distribution Exp	<u>43,903</u>	<u>43,898</u>	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	<u>23,507</u>	<u>23,505</u>	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	<u>46,829</u>	<u>46,829</u>	0.999997
28					
29		Sales Expenses			
30	911	Supervision	-	-	-
31	912	Demonstrating & Selling	1,168	1,168	1.000000
32	913	Advertising	1	1	1.000000
33	916	Misc Sales Exp	130	130	1.000000
34		Total Sales Expense	<u>1,300</u>	<u>1,300</u>	1.000000
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49 Totals may be affected due to rounding.

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

Recap Schedules: C-1

22

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

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
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation 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 Expensas	18,474	18,167	0.983384
12	931	Rents	1,243	1,222	0.983384
13	935	Mtce Of General Plant	2,617	2,573	0.983384
14		Total Admin & General Exp	<u>119,393</u>	<u>117,431</u>	0.983563
15					
16					
17		Total Oper And Maintenance Exp	<u>1,174,103</u>	<u>1,167,289</u>	0.994196
18					
19		Depreciation And Amortization Exp	<u>237,246</u>	<u>229,765</u>	0.968465
20					
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	<u>46,718</u>	<u>46,718</u>	1.000000
28			<u>151,289</u>	<u>149,447</u>	0.987826
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49 Totals may be affected due to rounding.

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

Recap Schedules: C-1

23

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation 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 Adjustments	<u>(1,432)</u>	<u>(1,368)</u>	0.955815
7			118,435	117,826	0.994855
8					
9		(Gain)/Loss On Disposition Of Assets	<u>(380)</u>	<u>(366)</u>	0.963258
10					
11		Total Operating Expenses	<u>1,680,693</u>	<u>1,663,961</u>	0.990044
12					
13		Total Net Operating Income	<u>\$ 300,694</u>	<u>\$ 295,326</u>	0.982148
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49		Totals may be affected due to rounding.			

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

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

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/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account Title	Jurisdictional Adjustments											Total (4) thru (11)	Total Adjusted	
			(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Conservation	(5) ECRC	(6) Franchise Fees / Gross Receipts Tax	(7) GPIF	(8) Fuel	(9) Base Revenue Adjustment	(10) Calpine Contract Adjustment	(11) Auburndate Wheeling Revenue			
1		SALES OF ELECTRICITY														
3	440	Residential Sales	\$ 1,941,801	-	\$ 1,941,801	\$ (54,496)	\$ (94,835)	\$ (83,258)	\$ (1,501)	\$ (796,484)	\$ (3,419)	\$ -	\$ -	\$ (1,033,993)	\$ 907,808	
4	442	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	-	-	-	-	-	-	-	-	-	-	-	-	-	
10		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	
11	447	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	
12		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	
13	449.1	(Less) Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	
14		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	
15		OTHER OPERATING REVENUES														
17	450	Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	451	Miscellaneous Service Revenues	21,595	-	21,595	-	-	-	-	-	-	-	-	-	21,595	
19	453	Sales of Water and Water Power	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	454	Rent from Electric Property	9,852	13	9,839	-	-	-	-	-	-	-	-	-	9,839	
21	455	Interdepartmental Rents	388	1	387	-	-	-	-	-	-	-	-	-	387	
22	407	Deferred Fuel Revenue	(8,168)	-	(8,168)	-	-	-	-	8,168	-	-	-	8,168	-	
23	407	Deferred Capacity Revenue	(1,084)	-	(1,084)	-	-	-	-	1,084	-	-	-	1,084	-	
24	407	Deferred Environmental	(7,116)	-	(7,116)	-	7,116	-	-	-	-	-	-	7,116	-	
25	456	Unbilled Revenue	(215)	-	(215)	-	-	-	-	-	-	-	-	-	(215)	
26	456	Wheeling	3,540	-	3,540	-	-	-	-	-	-	-	(3,540)	(3,540)	-	
27	456	S02 Allowance Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	407	Deferred Conservation Revenue	(3,438)	-	(3,438)	3,438	-	-	-	-	-	-	-	3,438	-	
29	456	Other Electric Revenues (1)	16,350	1,133	15,217	-	-	-	-	-	-	(3,969)	-	(3,969)	11,248	
30		TOTAL OTHER OPERATING REVENUES	31,704	1,147	30,557	3,438	7,116	-	-	9,252	-	(3,969)	(3,540)	12,297	42,854	
32		TOTAL ELECTRIC OPERATING REVENUES	\$ 1,973,505	\$ 1,147	\$ 1,972,358	\$ (51,058)	\$ (87,719)	\$ (83,258)	\$ (1,501)	\$ (787,232)	\$ (3,419)	\$ (3,969)	\$ (3,540)	\$ (1,021,696)	\$ 950,662	

(1) Firm Transmission Service provided to customers under TEC's Open Access Transmission Tariff is treated as a separated revenue in 2009 in contrast to previous treatment of revenue crediting other transmission services.

41 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

25

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014

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 No.	(1) Account No.	(2) Account Title	(3) 2008		(4) 2009		(5) 2010		(6) 2011		(7) 2012		(8) 2013	(9) 2014
			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	\$ 1,932,165	\$ 1,849,419	\$ 1,941,804
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	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-
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	21,593
8	454	RENT FROM ELECTRIC PROPERTY	10,098	10,715	11,805	12,155	10,163	10,578	10,136	12,311	10,078	10,403	10,224	9,854
9	455	INDEPARTMENTAL RENTS	352	352	354	354	324	336	425	425	416	416	388	384
10	456	OTHER ELECTRIC REVENUES	14,539	20,482	11,661	17,694	10,712	20,041	19,786	24,433	26,057	25,777	26,733	19,891
11	456	UNBILLED REVENUES	1,762	(2,593)	3,976	8,298	4,155	12,719	(8,120)	(11,217)	1,309	(1,522)	(3,300)	(215)
12	419.13	INTEREST INCOME FROM AFFILIATE (GAS UTILITY	216	168	-	(1)	-	2	-	5	-	7	-	-
13	407.3 & 407.4	DEFERRED CLAUSE REVENUES	(10,586)	(16,391)	(48,935)	(73,221)	11,400	(47,079)	39,102	926	22,261	(25,120)	46,952	(19,806)
14	411.8	SO2 ALLOWANCES	19,202	11,795	13,209	93	-	254	-	41	-	1	-	-
15		OPERATING REVENUES	<u>\$ 2,190,642</u>	<u>\$ 2,091,411</u>	<u>\$ 2,322,926</u>	<u>\$ 2,194,760</u>	<u>\$ 2,202,354</u>	<u>\$ 2,163,237</u>	<u>\$ 2,112,802</u>	<u>\$ 2,020,613</u>	<u>\$ 2,098,826</u>	<u>\$ 1,981,387</u>	<u>\$ 1,959,418</u>	<u>\$ 1,973,505</u>
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39	Totals may be affected due to rounding.													

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014
 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 No.	(1) Account No.	(2) Account Title	(3) 2008		(4) 2009		(5) 2010		(6) 2011		(7) 2012		(8) 2013		(9) 2014	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1		STEAM POWER GENERATION														
2																
3	500	OPR SUPV & ENG-STEAM POWER GENERATION	\$ 6,075	\$ 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	26,864		
6	503	STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-		
7	505	ELECTRIC EXPENSES STEAM POWER GENERAT	4,222	2,759	869	2,709	2,760	2,631	2,428	2,719	2,791	2,673	2,781	2,953		
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	10,391		
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	383,663	407,484	406,012	386,431	394,358		
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	5,258		
20	514	MAINT OF MISC STEAM PLANT STEAM POWER GE	2,928	2,305	2,594	2,770	-	1,981	13,442	1,296	1,982	1,473	1,566	2,101		
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	58,200		
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	2,688		
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	409,891		
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	17,767		
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	6,389		
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	436,735		
31																
32		OTHER POWER MAINTENANCE														
33																
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	1,133		
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	8,341	9,056		
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	12,462		
37	554	MAINT MISC OTHER PWR GEN-OTHER POW GEN	278	676	439	597	523	239	523	367	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	23,181		
39	Totals may be affected due to rounding.															

Supporting Schedules:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014
 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 No.	(1) Account No.	(2) Account Title	(3) 2008		(4) 2009		(5) 2010		(6) 2011		(7) 2012		(8) 2013	(9) 2014
			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	48,410
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	955
7	557	OTHER EXP OTHER POWER SUPPLY EXP	-	-	-	-	-	-	-	-	-	-	-	-
8		OTHER POWER SUPPLY	307,743	306,409	196,625	178,531	145,941	180,596	128,525	126,884	98,891	106,281	60,999	49,365
9														
10		TRANSMISSION EXPENSES OPERATING												
11														
12	560	OPER SUPERV & ENG-TRANSMISSION	577	513	592	337	360	318	357	290	317	622	624	672
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	2,312
14	562	STATION EXPENSES-TRANSMISSION	719	538	756	587	647	422	657	440	722	484	1,085	1,125
15	563	OVERHEAD LINE EXPENSES-TRANSMISSION	-	59	61	63	62	53	61	53	-	58	370	515
16	564	UNDERGROUND LINE EXPENSES-TRANS	-	0	-	-	-	-	-	-	-	-	-	-
17	565	TRANSMISSION OF ELECTRICITY BY OTHERS	309	393	287	315	281	309	300	221	-	14	-	-
18	566	MISCELLANEOUS EXPENSES-TRANSMISSION	1,973	2,166	2,116	3,339	2,044	1,929	1,462	1,560	1,597	1,748	1,100	1,179
19	567	RENTS TRANSMISSION	28	4	43	51	33	4	34	32	31	33	102	107
20		TRANSMISSION EXPENSES OPERATING	4,634	5,823	5,755	7,150	5,468	5,762	5,548	5,203	5,436	5,989	5,448	5,910
21														
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	3,597
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	1,460
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	2,782
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	7,839
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39	Totals may be affected due to rounding.													

Supporting Schedules:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2008		(4) 2009		(5) 2010		(6) 2011		(7) 2012		(8) 2013		(9) 2014	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3		DISTRIBUTION EXPENSES OPERATING														
4																
5	580	OPERATION SUPERV AND ENGING DIST	626	929	737	691	433	416	248	239	275	585	450	438		
6	581	LOAD DISPATCHING DISTRIBUTION	-	-	-	-	-	-	-	-	-	59	471	498		
7	582	STATON EXPENSES-DISTRIBUTION	877	738	738	611	697	703	683	619	770	1,990	1,044	1,118		
8	583	OVERHEAD LINE EXPENSES DISTRIBUTION	115	285	133	203	85	100	82	236	79	750	5,221	5,533		
9	584	UNDERGROUND LINE EXPENSES-DIST	15	(1)	13	0	-	1	2	2	-	275	494	523		
10	585	ST LIGHTING AND SIGNAL SYST EXP-DIST	369	349	370	298	317	295	319	459	510	355	292	310		
11	586	METER EXPENSES-DISTRIBUTION	2,569	603	1,780	942	159	(1,733)	322	146	1,608	2,322	2,691	2,877		
12	587	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	588	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	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	590	MAINT SUPERVISION & ENGINEERING-DIST	78	64	79	72	63	64	79	20	-	3	-	-		
20	591	MAINT OF STRUCTURES-DIST	-	-	-	-	-	2	-	-	-	111	352	377		
21	592	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	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	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	3,741		
24	595	MAINT OF LINE TRANSFORMERS-DIST	382	348	342	351	372	424	398	396	394	141	326	347		
25	596	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	597	MAINT OF METERS-DISTRIBUTION	555	534	562	502	660	668	642	631	702	520	870	932		
27	598	MAINT OF MISC PLANT-DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-		
28		DISTRIBUTION EXPENSES MAINTENANCE	27,100	27,684	30,389	30,080	29,388	30,503	28,967	28,369	30,038	25,127	26,826	28,570		
29																
30		CUSTOMER ACCOUNTS EXPENSES														
31																
32	901	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	902	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	903	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	904	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	3,623		
36	905	MISC EXPENSES-CUSTOMER ACCTS	-	-	-	-	-	-	-	-	-	-	-	-		
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	31,232		
38																

39 Totals may be affected due to rounding.

Supporting Schedules:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014
 XX Projected Prior Year Ended 12/31/2013
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DOCKET No. 130040-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2008		(4) 2009		(5) 2010		(6) 2011		(7) 2012		(8) 2013		(9) 2014	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1		CUSTOMER SERVICE & INFORMATION EXPENSES														
2																
3	908	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	50,922		
4	909	INFO & INSTRCTL ADVTG CUST SERV & INFO	898	892	903	746	769	911	2,500	993	1,800	494	1,076	1,076		
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	51,998		
7																
8		SALES EXPENSES														
9																
10	911	SUPERVISION-SALES	-	-	-	-	-	-	-	-	-	-	-	-		
11	912	DEMONSTRATING & SELLING EXP-SALES	2,044	1,808	1,076	949	1,057	971	1,152	1,102	1,497	1,168	1,220	1,371		
12	913	ADVERTISING EXPENSE	4	4	10	2	10	4	-	3	21	1	-	-		
13	916	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	1,371		
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	20,046		
19	921	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	7,140		
20	922	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)	(4,757)		
21	923	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	2,102		
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	16,535		
23	925	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	8,355		
24	926	EMPLY PENSION AND BENEFITS-ADMIN & GENERAL	43,973	38,526	43,456	59,905	48,969	49,843	50,549	41,332	44,949	50,950	49,828	46,890		
25	928	REGULATORY COMMISSION 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	3,248		
26	929	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)	(4,781)		
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	33,001		
28	931	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	1,180		
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	128,959		
30																
31		ADMINISTRATIVE & GENERAL MAINTENANCE														
32																
33	935	MAINTENANCE OF GENERAL PLANT	4,153	3,761	4,358	3,746	3,665	3,419	3,582	2,946	3,049	2,617	2,585	2,686		
34		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	2,686		
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	\$ 1,243,119		
37																
38																

39 Totals may be affected due to rounding.

Supporting Schedules:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014
 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 No.	(1) Account No.	(2) Account Title	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			2008 Budget	Actual	2009 Budget	Actual	2010 Budget	Actual	2011 Budget	Actual	2012 Budget	Actual	2013 Budget	2014 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 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-UTIL 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	65,816	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)	(368)	(368)	(368)	(368)	(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
39		Totals may be affected due to rounding.												

Supporting Schedules:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of data shown:

Projected Test Year Ended 12/31/2014

Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: Not Applicable

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1														
2														
3														
4		Not Applicable												
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
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34														
35														
36														
37														
38														
39														

Supporting Schedules:

Recap Schedules:

32

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2014

XX Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister/M. J. Hornick/

S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account	(3) Test Year Ended 12/31/2014	(4) Prior Year Ended 12/31/2013	(6) Increase / (Decrease)		(7) >10% and Exceeds 0.0005 of Total Expense \$846	(8) Reason(s) for Change
					Dollars	Percent		
					(3)-(4) (\$)	(5)/(4) (%)		
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	\$ 2,688	\$ 1,060	\$ 1,629	153.67	Yes	See Note 1
7								
8	548	Generation Expenses	\$ 17,767	\$ 14,627	\$ 3,140	21.47	Yes	See Note 1
9								
10	549	Misc Other Power Generation Expenses	\$ 6,389	\$ 5,159	\$ 1,229	23.82	Yes	See Note 1
11								
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	16.06	Yes	See Note 1
17								
18	922	Admin Exp Transferred-credit	\$ (4,757)	\$ (3,021)	\$ (1,736)	57.45	Yes	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								
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 accounts exclude recoverable clause.

Supporting Schedules:

Recap Schedules: C-4

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2014

XX Projected Prior Year Ended 12/31/2013

Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister/M. J. Hornick/
S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account Number	Account	(3) Test Year Ended 12/31/2014	(4) Prior Year Ended 12/31/2013	(5) Increase / (Decrease)		(7) >10% and Exceeds 0.0005 of Total Expense \$846	(8) Reason(s) for Change
					Dollars (3)-(4) (\$)	Percent (5)/(4) (%)		
1		Note 1:						
2								
3	511	Maintenance of Structures						Primarily a labor shift from FERC 513 & 512, and to a lesser degree, increased outage days (Big Bend Units 1&4 have a major outage in 2014 as compared to only Unit 3 in 2013)
4								
5	512	Maintenance of Boiler Plant						Increased outage days (Big Bend Units 1&4 have a major outage in 2014 as compared to only Unit 3 in 2013) somewhat offset by labor shift to FERC 511
6								
7	546	Operation Supervision & Engineering						Shift from various FERC accounts for air plant, acid plant and warehouse operations; additional engineering support for the water treatment facility.
8								
9	548	Generation Expenses						Approximately \$2.5M for chemicals/consumables related to the Polk water treatment facility, and labor inflation
10								
11	549	Misc Other Power Generation Expenses						Approximately \$1.0M for additional personnel needed for the Polk water treatment facility, and other labor inflation
12								
13	555	Purchased Power						Not included in Rate Base - Recovery Clause
14								
15	588	Misc Distribution Expenses						The increase is primarily due to normal salary increase and some cost reductions made in 2013
16								
17	920	Admin & General Salaries						The variance is primarily due to an increase in the company's Performance Sharing Plan and normal salary increase.
18								
19	922	Admin Exp Transferred-credit						The variance is associated with changing Performance Sharing Plan 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 - Recovery Clause
24								
25		Deferred Clause - Capacity						Not included in Rate Base - Recovery Clause
26								
27	408-12	Payroll Taxes						The variance is due to the payroll taxes related to normal salary increase
28								
29	409-10	Incomes Taxes Current Payable - ATL						The current income taxes are a function of pretax income and book to tax differences which can drive taxable income up or down. This decrease is mostly due to the impact of the repairs and bonus depreciation deductions between 2013 and 2014.
30								
31								
32	410's	Deferred Income Tax - ATL						The decrease in deferred income tax is primarily due to book /tax differences related to repairs and bonus depreciation between 2013 and 2014.
33								
34								
35								
36								
37								
38								
39								
40								

Supporting Schedules:

Recap Schedules: C-4

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FLORIDA PUBLIC SERVICE COMMISSIO

EXPLANATION Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

Projected Prior Year Ended 12/31/2013

XX Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister/M. J. Hornick/

S. E. Young/J. B. Caldwell

DOCKET No. 130040-EI

Line No.	(1) Description of Functional Group	(2) Type of Cost	2008		2009		2010		2011		2012	
			Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change
1												
2	Fuel	Variable	\$ 924,621	7.84%	\$ 839,109	-9.25%	\$ 770,003	-8.24%	\$ 742,907	-3.52%	\$ 711,623	-4.21%
3												
4	Interchange	Semi-Variable	305,434	12.32%	177,640	-41.84%	179,569	1.09%	125,905	-29.88%	105,306	-16.36%
5												
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-Variable	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	<u>117,073</u>	2.77%	<u>120,720</u>	3.12%	<u>123,744</u>	2.50%	<u>122,370</u>	-1.11%	<u>111,302</u>	-9.04%
23												
24	TOTAL		<u>\$ 2,092,379</u>	5.50%	<u>\$ 1,978,438</u>	-5.45%	<u>\$ 1,951,230</u>	-1.38%	<u>\$ 1,839,420</u>	-5.73%	<u>\$ 1,821,932</u>	-0.95%
25												
26												
27												
28												
29												
30	Note:											
31	Amounts do not include deferred expenses recorded in account 407.XX.											
32	Taxes include income taxes, investment tax credits and taxes other than income.											
33												
34												
35												
36												
37												
38												
39	Totals may be affected due to rounding.											

35

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

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

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2									
3	Sussex Economic Advisors	Witness	Cost of Capital	131	Studies/Testimony/Discovery	15	26	173	B
4	ITRON	Witness	Forecast Model	34	Studies/Testimony/Discovery	10	7	51	O
5	PowerPlan	Consulting	Accounting	225	Consulting/Review/Analysis/Testimony	34	45	304	A/O
6	ABSG, Inc.	Consulting/Witness	Storm Damage	30	Studies/Testimony/Discovery	10	6	46	O
7	William J. Siusser, Jr.	Consulting	Rate Design/Cost of Service	130	Consulting	6	-	136	R/S
8									
9									
10									
11	TOTAL OUTSIDE CONSULTANTS			\$ 550		\$ 75	\$ 84	\$ 709	
12									
13									
14									
15	Various	Counsel	Outside Legal	\$ 1,234		\$ 10	247	\$ 1,490	L
16									
17									
18									
19	TOTAL OUTSIDE LEGAL SERVICES			\$ 1,234		\$ 10	\$ 247	\$ 1,490	
20									
21	TOTAL OUTSIDE CONSULTANT/LEGAL EXPENSES			\$ 1,784		\$ 85	\$ 331	\$ 2,200	
22									
23	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
24	A = ACCOUNTING								
25	B = COST OF CAPITAL								
26	C = ENGINEERING								
27	L = LEGAL								
28	O = OTHER								
29	R = RATE DESIGN								
30	S = COST OF SERVICE								
31									
32	SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR								
33									
34									
35	Rate Case	Total Expenses	Order Date	Amortization Period		Unamortized Amount		Test Year Amortization	
36									
37	2009	2,200	N/A	3		2,200		733	
38									
39									

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the following information concerning bad debts for the four most recent historical years and the test year.
In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars In 000's)

Line No.	Year	(1) Write-Offs (Retail)	(2) Gross Revenues From Sales Of Electricity (Retail)	(3) Adjustments to Gross Revenues (Specify)	(4) Adjusted Gross Revenues	(5) Bad Debt Factor (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						
15						
16						
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39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules: C-44

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2014

Projected Prior Year Ended 12/31/2013

XX Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Jurisdictional Test Year Ended 12/31/2014	(3) Jurisdictional Historical Year Ended 12/31/2012	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (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	<u>131,545</u>	<u>117,431</u>	<u>14,114</u>	<u>12.02%</u>
5					
6	Total Jurisdictional Administrative Expenses	<u>\$ 165,415</u>	<u>\$ 143,310</u>	<u>\$ 22,105</u>	<u>15.42%</u>
7					
8	Average Number of Retail Customers	701,415	684,235	17,180	2.51%
9					
10	Administrative Expenses Per Retail Customer	<u>\$ 235.83</u>	<u>\$ 209.45</u>	<u>\$ 26.38</u>	<u>12.60%</u>
11					
12					
13					
14					
15					
16					
17					
18					
19					
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39	Totals may be affected due to rounding.				

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

Recap Schedules:

38

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge
 for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar
 charges that exceed \$100,000.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040 (Dollars in 000's)

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
 Witness: J. S. Chronister/W. R. Ashburn

Line No.	Description	Wur		
		(1) Electric Utility	(2) Jurisdictional Factor	(3) 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	<u>\$ 18,382</u>		<u>\$ 18,077</u>
13				
14	Average Number of Customers	<u>684,235</u>		<u>684,235</u>
15				
16	Miscellaneous General Expenses Per Customer	<u>\$ 26.87</u>		<u>\$ 26.42</u>
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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31				
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39 Totals may be affected due to rounding.

39

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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/W. R. Ashburn

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	909	INFO/INSTRUCT ADVERTISE EXPEN	\$ -	1.000000	\$ -
3					
4		Total Account 909	\$ -		\$ -
5					
6	913	SALES-RELATED ADVERTISING EXP	\$ -	-	\$ -
7					
8		Total Account 913	\$ -		\$ -
9					
10		Total Account 930	\$ 2	0.999240	\$ 2
11					
12					
13		Total Advertising Expenses	\$ 2		\$ 2
14					
15		Average Number of Customers	701,415		701,415
16					
17		Advertising Expenses per Customer	\$ -		\$ -
18					
19					
20					
21					
22					
23					
24					
25					
26					
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37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules:

40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

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

Witness: J. S. Chronister/Bill Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	909	INFO/INSTRUCT ADVERTISE EXPEN	\$ 16	1.000000	\$ 16
2					
3		Total Account 909	\$ 16		\$ 16
4					
5	913	SALES-RELATED ADVERTISING EXP	\$ 1	1.000000	\$ 1
6					
7		Total Account 913	\$ 1		\$ 1
8					
9		Total Account 930	\$ 90	0.983384	\$ 89
10					
11					
12		Total Advertising Expenses	\$ 107		\$ 106
13					
14		Average Number of Customers	684,235		684,235
15					
16		Advertising Expenses per Customer	\$ 0.16		\$ 0.15
17					
18					
19					
20					
21					
22					
23					
24					
25					
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28					
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38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules:

41

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

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/ W. R Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor		
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
10	North Amer Transmission Forum Inc	Technical/Professional	32	0.99924		32
11	SE Electric Exchange	Technical/Professional	10	0.99924		10
12	USWAG	Technical/Professional	44	0.99924		44
14						
15						
16	Dues less than the \$10,000.00 Aggregated		15	0.99924		15
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Total Industry Association Dues		<u>\$ 1,665</u>			<u>\$ 1,664</u>
31						
32	Average Number of Customers		701,415			701,415
33						
34	Dues Per Customer		<u>\$ 2.37</u>			<u>\$ 2.37</u>
35						
36						
37						
38						
39	Totals may be affected due to rounding.					

42

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

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

Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI (Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional	
				Factor	(5) 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		13	0.983384	13
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Total Industry Association Dues		<u>\$ 1,593</u>		<u>\$ 1,567</u>
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 may be affected due to rounding.

Supporting Schedules: F-8

Recap Schedules:

43

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide 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.

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
 Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) 2014 Costs	(5) 2013 Costs	(6) 2012 Costs
1						
2						
3	Accounting					
4	None over the threshold					
5						
6						
7						
8						
9	Financial					
10	None over the threshold					
11						
12						
13						
14						
15						
16	Engineering	Energy Supply, Energy Delivery & Corporate Projects	Various O&M	-	-	2,439
17						
18						
19						
20	Legal	Various TEC Legal Matters	Various O&M	\$ 4,116	\$ 3,942	\$ 4,775
21						
22						
23						
24	Other (specify)					
25						
26	Consultants	Energy Supply, Energy Delivery & Corporate Projects	Various O&M	8,458	8,268	4,643
27						
28	Security	Security for Plants & Property*	Various O&M	<u>4,900</u>	<u>4,950</u>	<u>4,489</u>
29						
30						
31						
32						
33						
34	Total Outside Professional Services			<u>\$ 17,474</u>	<u>\$ 17,160</u>	<u>\$ 16,346</u>
35						
36						
37						
38						
39						

*These physical security expenses include the security expenses per MFR C43 plus other physical security expenses.

Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-12

44

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC

XX Projected Test Year Ended 12/31/2014
 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/B. J. Register

Line No.	(1) Description	Amount		
		(2) Test Year 2014	(3) Historical Year 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	-	-	
8	Total Net Periodic Pension Cost	<u>14,495</u>	<u>15,381</u>	
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 Sole Participant in the Plan. Attach the Relevant Procedures.	Note A	Note A	
22				
23				
24	At Plan Year End (Note C):	<u>12/31/14</u>	<u>12/31/12</u>	
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 allocation, the service cost and interest cost components reflect actual valuation results for each operating company. For the return on assets, assets are maintained for each operating company only for the purpose of allocation. From time to time TECO Energy reallocates the assets in proportion to the projected benefit obligation.		
35				
36				
37	Note B	Minimum required contribution is based on plan year, with contributions allowed 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 a cushion amount equal to 50% of the funding target. A higher deductible limit may apply based on the increase in funding target attributable to projected pay. The amount shown here should be considered an estimate.		
39				
40				
41				
42	Totals may be affected due to rounding.			

Supporting Schedules:

Recap Schedules:

45

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2014

Projected Prior Year Ended 12/31/2013

XX Historical Prior Year Ended 12/31/2012

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.

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No lobbying expenses, other political expenses, or civic/charitable contributions are included in determining Net Operating Income.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

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
- Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period:	(6) Reason
1						
2	N/A					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules:

47

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

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/ W. R. Ashburn

DOCKET No. 13 130040-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount	(4) Amount Charged to Operating Expenses	(6) Jurisdictional Amount		(7) Jurisdictional Amount Charged to Operating Expenses
						(5) Factor	(6) Amount	
1								
2	Federal Unemployment	1.200%	8,583	\$ 103	\$ 103	0.999149	\$ 103	\$ 103
3								
4	State Unemployment	3.18%	19,654	625	625	0.999149	624	624
5								
6	FICA	7.65%	200,144	15,311	10,984 (1)	0.999149	10,975	10,975
7								
8	Regulatory Assessment Fee	0.072%	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			<u>\$ 154,408</u>	<u>\$ 150,006</u>		<u>\$ 149,908</u>	<u>\$ 149,908</u>

(1) Excludes payroll taxes capitalized - \$4,327

(2) Excludes \$75 of non-utility property tax expense.

(3) City & county occupational licenses, federal excise tax on property insurance, heavy trucks & LP truck fuel, and state government leasehold tax.

39 Totals may be affected due to rounding.

Supporting Schedules: C-21

Recap Schedules: C-4

48

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2014
 XX Projected Prior Year Ended 12/31/2013
 Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister/ W. R. Ashburn

DOCKET No. 1:130040-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis	(3) Total Amount	(4) Amount Charged to Operating Expenses	(6) Jurisdictional Amount		(7) Jurisdictional Amount Charged to Operating Expenses
						(5) Factor	(6) Amount	
1								
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								
10	Property	Variable	Variable	50,000	49,925 (2)			
11								
12	Gross Receipts	2.5%	1,783,000	44,575	44,575			
13								
14	Franchise Fee	Variable	Variable	34,404	34,404			
15								
16	Sales & Use Tax	Variable	Variable	180	180			
17								
18	Other	Variable	Variable	22	22 (3)			
19								
20	Total			<u>\$ 145,134</u>	<u>\$ 141,130</u>		<u>\$ -</u>	<u>\$ -</u>
21								
22								
23								
24	(1) Excludes payroll taxes capitalized - \$3,929							
25								
26	(2) Excludes tax on non-utility property - \$75							
27								
28	(3) City & county occupational licenses, federal excise tax, and state government leasehold tax.							
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39	Totals may be affected due to rounding.							

49

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

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

Witness: J. S. Chronister/ W. R. Ashburn

DOCKET No. 12130040-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis	(3) Total Amount	(4) Amount Charged to Operating Expenses	(6) Jurisdictional		(7) Jurisdictional Amount Charged to Operating Expenses
						Factor	Amount	
1								
2	Federal Unemployment	0.900%	11,222	\$ 101	\$ 101	0.969007	\$ 98	\$ 98
3								
4	State Unemployment	3.95%	19,342	764	764	0.969007	740	740
5								
6	FICA	5.65%	249,398	14,091	9,902 (1)	0.969007	9,595	9,595
7								
8	Regulatory Assessment Fee	0.072%	1,994,850	1,436	1,436	0.982653	1,411	1,411
9								
10	Property	Variable	Variable	47,922	47,646 (2)	0.969121	46,369	46,369
11								
12	Gross Receipts	2.5%	1,868,720	46,718	46,718	1.000000	46,718	46,718
13								
14	Franchise Fee	Variable	Variable	44,333	44,333	1.000000	44,333	44,333
15								
16	Sales & Use Tax	Variable	Variable	175	175	0.969100	170	170
17								
18	Other	Variable	Variable	14	14 (3)	0.969100	14	14
19								
20	Total			<u>\$ 155,554</u>	<u>\$ 151,289</u>		<u>\$ 149,447</u>	<u>\$ 149,447</u>

(1) Excludes payroll taxes capitalized - \$4,189.

(2) Excludes tax on non-utility property - \$76.

(3) City & county occupational licenses, federal excise tax, and state government leasehold tax.

39 Totals may be affected due to rounding.

Supporting Schedules: C-21

Recap Schedules: C-4

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 1:130040-EI

(Dollars in 000's)

Line No.		(1)			(2)			(3)			(4)			(5)			(6)		
		GROSS RECEIPTS TAX									REGULATORY ASSESSMENT FEE								
		HISTORICAL BASE YEAR 2012	HISTORICAL BASE YEAR + 1 2013	TEST YEAR 2014	HISTORICAL BASE YEAR 2012	HISTORICAL BASE YEAR + 1 2013	TEST YEAR 2014	HISTORICAL BASE YEAR 2012	HISTORICAL BASE YEAR + 1 2013	TEST YEAR 2014	HISTORICAL BASE YEAR 2012	HISTORICAL BASE YEAR + 1 2013	TEST YEAR 2014	HISTORICAL BASE YEAR 2012	HISTORICAL BASE YEAR + 1 2013	TEST YEAR 2014			
1																			
2	TOTAL OPERATING REVENUES	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	
3																			
4	LESS ACCRUED UNBILLED REVENUE	(1,522)	(3,300)	(215)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5																			
6	BILLED REVENUE	\$ 1,982,902	\$ 1,962,790	\$ 1,972,332	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	\$ 1,972,117	\$ 1,981,380	\$ 1,959,490	
7																			
8	SALES FOR RESALE	\$ 16,291	\$ 7,646	\$ -	\$ 16,291	\$ 7,646	\$ -	\$ 16,291	\$ 7,646	\$ -	\$ 16,291	\$ 7,646	\$ -	\$ 16,291	\$ 7,646	\$ -	\$ 16,291	\$ 7,646	
9																			
10	SO2 ALLOWANCES (WHOLESALE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11																			
12	SO2 ALLOWANCES (RETAIL)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13																			
14	DEFERRED REVENUE	(25,120)	46,952	(19,806)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15																			
16	OTHER ELECTRIC REVENUE	26,037	26,806	18,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17																			
18	MISCELLANEOUS SERVICE REVENUE	21,536	21,356	21,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19																			
20	RENT FROM ELECTRIC PROPERTY	10,403	10,611	10,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21																			
22	OTHER ELECTRIC REVENUE - GREEN POWER	210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23																			
24	OTHER ADJUSTMENTS (1)	64,814 (1)	66,419 (1)	59,961 (1)	(28,400) (2)	8,788 (3)	-	(28,400) (2)	8,788 (3)	-	(28,400) (2)	8,788 (3)	-	(28,400) (2)	8,788 (3)	-	(28,400) (2)		
25																			
26	TOTAL ADJUSTMENTS	\$ 114,172	\$ 179,790	\$ 90,493	\$ (12,109)	\$ 16,434	\$ -	\$ (12,109)	\$ 16,434	\$ -	\$ (12,109)	\$ 16,434	\$ -	\$ (12,109)	\$ 16,434	\$ -	\$ (12,109)		
27																			
28	ADJUSTED OPERATING REVENUES	\$ 1,868,730	\$ 1,783,000	\$ 1,881,839	\$ 1,993,489	\$ 1,943,056	\$ 1,972,117	\$ 1,993,489	\$ 1,943,056	\$ 1,972,117	\$ 1,993,489	\$ 1,943,056	\$ 1,972,117	\$ 1,993,489	\$ 1,943,056	\$ 1,972,117	\$ 1,993,489		
29																			
30	TAX RATE	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%	0.0720%		
31																			
32	TAX AMOUNT	\$ 46,718	\$ 44,575	\$ 47,048	\$ 1,436	\$ 1,399	\$ 1,420	\$ 1,436	\$ 1,399	\$ 1,420	\$ 1,436	\$ 1,399	\$ 1,420	\$ 1,436	\$ 1,399	\$ 1,420	\$ 1,436		
33																			

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

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

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

39 Totals may be affected due to rounding

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 256,873	\$ 256,873				
3	ADD INCOME TAX ACCOUNTS	96,218	96,218				
4	LESS INTEREST CHARGES (FROM C-23)	<u>91,813</u>	<u>91,813</u>				
5							
6	INCOME PER BOOKS	<u>261,278</u>	<u>261,278</u>				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	255,791	255,791				
10	LESS: TAX DEPRECIATION	<u>(331,171)</u>	<u>(239,151)</u>				
11	TAX OVER BOOK DEPRECIATION	(75,380)	16,640		4,148	(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	2,857	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	3,854	3,854		(212)	(1,275)	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	793	793		(44)	(262)	
23	DISMANTLEMENT COSTS	1,186	1,186		(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	<u>215</u>	<u>215</u>		<u>(12)</u>	<u>(71)</u>	
32	TOTAL TEMPORARY DIFFERENCES	(192,012)	(99,992)		10,560	31,302	
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	AFUDC EQUITY	(10,877)	(10,877)				
4	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				
10	TOTAL PERMANENT ADJUSTMENTS	(10,101)	(10,101)				
11							
12	STATE TAXABLE INCOME (L6+L32+L10)	59,165					
13	STATE INCOME TAX (5.5%)	3,254					
14	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
15	OUT OF PERIOD ADJUSTMENTS						
16	TOTAL ADJUSTMENTS TO STATE INCOME TAX						
17							
18	MEDICARE PART D SUBSIDY AMORTIZATION				43		
19							
20	STATE INCOME TAX	\$ 3,254			\$ 10,603		
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		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
18							
19							
20							
21							
22							
23							
24							
25							
26	SUMMARY OF INCOME TAX EXPENSE:						
27							
28	CURRENT TAX EXPENSE	\$ 51,775	\$ 3,254	\$ 55,029			
29	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	\$ 13,857	\$ 96,218			
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

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 No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
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	236,080	236,080				
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	13,466	
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							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

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 No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		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)	(1,082)				
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			\$ 12,944		
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

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 No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME (L6+L30+L9-L12state)		7,038				
3	FEDERAL INCOME TAX (35%)		2,483				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS		(14,176)			13,909	
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(14,176)				
8							
9	MEDICARE PART D SUBSIDY AMORTIZATION					43	
10							
11	FEDERAL INCOME TAX		\$ (11,713)			\$ 114,269	119,593
12							
13	ITC AMORTIZATION						(343)
14							
15	WRITE-OFF OF EXCESS DEFERRED TAXES						(811)
16							
17	TOTAL INCOME TAXES						\$ 118,439
18							
19							
20							
21							
22							
23							
24							
25							
26	SUMMARY OF INCOME TAX EXPENSE:						
27							
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 OF EXCESS DEFERRED TAXES		(811)			(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.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current
 income tax expense, the differing bases should be clearly identified.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Description	(1)	(2)
		Historical Base Year Ended 12/31/2012	Test Year Ended 12/31/2014
1			
2	Interest on Long Term Debt	\$ 100,021	\$ 91,593
3			
4	Amortization of Debt Discount, Premium, Issuing	5,369	2,895
5	Expense & Loss on Reacquired Debt		
6			
7	Interest on Short Term Debt	117	455
8			
9	Interest on Customer Deposits	5,582	2,852
10			
11	Other Interest Expense	104	16
12			
13	Less Allowance for Funds Used During Construction	(1,487)	(6,198)
14			
15			
16	Total Interest Expense	<u>\$ 109,706</u>	<u>\$ 91,613</u>
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: S. W. Callahan

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Amount	Percent of Capital	Cost Rate	Weighted Cost
1				
2				
3	NOTE: TECO ENERGY, INC., THE PARENT OF TAMPA ELECTRIC, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2014.			
4	<u>2014</u>			
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	<u>\$ -</u>	<u>100.00%</u>	<u></u>
13				
14	NOTE: TECO ENERGY, INC., THE PARENT OF TAMPA ELECTRIC, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2013.			
15	<u>2013</u>			
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	<u>\$ -</u>	<u>100.00%</u>	<u></u>
24				
25				
26				
27	<u>2012</u>			
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%	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	<u>\$ 1,775,339</u>	<u>100.00%</u>	<u>0.03%</u>
36				
37	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			
38		0.0%	38.575%	\$0
39				
40	(1) TECO Energy, Inc., the parent of Tampa Electric, retired the \$8.9M balance of parent company debt on December 5, 2012.			
41				
42	Totals may be affected due to rounding			

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2014

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 No.		Protected	Unprotected	Total Excess/(Deficient)
1				
2				
3	Balance at Beginning of the Historical Year	\$ 5,140	\$ 2,655	\$ 7,795
4	Historical Year Amortization	<u>(540)</u>	<u>(271)</u>	<u>(811)</u>
5				
6	Balance at Beginning of Historical Year + 1	4,600	2,384	6,984
7	Historical Year + 1 Amortization	<u>(480)</u>	<u>(213)</u>	<u>(693)</u>
8				
9	Balance at Beginning of Projected Test Year	4,120	2,171	6,291
10	Projected Test Year Amortization	<u>(441)</u>	<u>(192)</u>	<u>(633)</u>
11				
12	Balance at End of Projected Test Year	<u>\$ 3,679</u>	<u>\$ 1,979</u>	<u>\$ 5,658</u>
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38				
39	Total may not foot due to rounding.			

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of data shown:

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

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.

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Tampa Electric Company (TEC) and its subsidiaries income tax returns and the Internal Revenue Service revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the income tax returns and most recent final IRS revenue agent's report for TEC and its subsidiaries will be made available for review at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.

Supporting Schedules:

Recap Schedules:

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 the nature and amount of benefits to the company and to the ratepayers.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

Line

No.

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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.

4

5

6

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),

7

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

8

separate company basis.

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It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of

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being included in a consolidated income tax return for the test year.

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Supporting Schedules:

Recap Schedules:

62

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014

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 No.

- 1
 2 1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
 3 A. Section 1552 (a)(1)
 4
 5 2. What tax years are open with the IRS?
 6 A: 2012
 7
 8 3. For the last three tax years, what dollars were paid to or (received) from the parent for federal income taxes?
 9 A:

	2011	2010	2009
	8,058	24,871	(5)

- 14 4. How were the amounts in (3) treated?
 15 A: Tampa Electric Company computes taxes on a separate company basis and remits to Parent.

- 17 5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?
 18
 19 A:

	2011	2010	2009
	1,849	12,911	24,537

- 23 6. Complete the following chart for the last three years:
 24 A:

	Income (loss)					
	Book Basis			Tax Basis (See Note)		
	2011	2010	2009	2011	2010	2009
Parent Only	275,395	243,609	215,304	(17,285)	(41,103)	(26,474)
Applicant Only	202,709	208,790	160,200	27,291	85,331	40,330
Total Group	272,623	238,973	213,933	29,741	73,065	62,372
Total Group Excluding Parent & Applicant	(205,481)	(213,426)	(161,571)	19,735	28,837	48,516

38 Total may not foot due to rounding.

39 Note: Net Income from continued operations does not include earnings from equity investments

Supporting Schedules:

Recap Schedules:

63

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition 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.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Description of Property	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Date(s)	(7) Original Amount Recorded	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended 12/31/09
1													
2													
3	2014 - Summary											N/A	N/A
4													
5													
6													
7													
8	2013 - Summary											N/A	N/A
9													
10													
11													
12													
13	2012 - Summary											N/A	N/A
14													
15													
16													
17													
18	2011 - Summary											N/A	N/A
19													
20													
21													
22	2010 - Summary											N/A	N/A
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38	Totals may be affected due to rounding.												

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) (6) Charge or Credit During Year		(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
					Amount	Acct. No.		
1								
2	TECO Energy, Inc.	Parent Company	See Note 1	01/01/2011	\$ 28,908	234	\$ 28,908	Direct Cost and Lower of Equity Method or Massachusetts Method
3								
4								
5								
6	TECO Energy, Inc.	Parent Company	See Note 2	01/01/2011	23,682	146	23,682	
7								
8	TECO Properties	Affiliate Company	See Note 2	01/01/2011	3	146	3	Direct Cost
9								
10	TECO Gemstone, 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 Guatemala, 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	TECO Partners	Affiliate Company	See Note 2	01/01/2011	332	146	332	Direct Cost
19								
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34	Note 1 Services received from TECO Energy include Audit, Risk Management, Insurance, Shareholder Relations, Treasury Management, Economic Development, Governmental Affairs, Corporate Tax, Legal, Accounting, Financial Reporting and Regulatory Services. These charges from TECO Energy are booked as debits to O&M accounts 920, 921, 923, 926 and 930.							
35								
36								
37	Note 2 Services provided by Tampa Electric include Facility, Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Relations, Environmental, Accounting, Procurement and Regulatory Services.							
38	These services provided to the Affiliates are booked as debits to Working Capital Receivables in account 146.							
39								

Supporting Schedules:

Recap Schedules: C-31

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test 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

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line
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See Attachment - Tampa Electric Company's most recently filed Diversification Report

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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.

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)	TECO Energy, Inc.	234	28,908,030
Loans	Peoples Gas System	234	39,622,337
Non-power Goods or Services Provided for Affiliated			
Office Space Personnel Data Processing	TECO Energy, Inc.	146	4,842,989
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
<i>Footnote</i>			
<p>(1) Parent Allocation includes management services, audit, financial reporting, insurance, shareholder services, treasury, tax, risk management, regulatory policy, economic development, legal and governmental affairs.</p>			
<p>(2) The Parent Company allocation process allocates Parent overhead costs based on a blended rate of each subsidiary's share of total assets, total unconsolidated revenues, and operating income.</p>			

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Sherrill W. Hudson	Chairman of the Board of Tampa Electric Company (effective 1/1/13) Executive Chairman of the Board of Tampa Electric Company (through 12/31/12)	Chairman of the Board (effective 1/1/13) Executive Chairman of the Board (through 12/31/12)	TECO Energy, Inc. Tampa, Florida
		Director	Publix Super Markets, Inc. Lakeland, Florida
		Director	Lennar Corporation Miami, Florida
		Director	Coconut Grove Bank Miami, Florida
		Director (effective 6/13/12)	Itopia, Inc. Miami, Florida
2. 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 Elkhorn Coal Company Corbin, Kentucky
		Director	Raven Rock Development Corporation Corbin, Kentucky
		Director	Ray Coal Company, Inc. 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		

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
John B. Ramil (continued)		President and Director	TECO Diversified, Inc. Tampa, Florida
		Director (through 2/29/12)	TECO Energy Foundation, Inc. Tampa, Florida
		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 Guatemala 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, Cayman Islands (sold 12/19/12)
	Director	Triangle Finance Company, LLC Tampa, Florida	
	Director	Whitaker Coal Corporation Corbin, Kentucky	

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
3. Gordon L. Gillette	President of Tampa Electric Company	Director	Peoples Gas System (Florida), 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. Attai 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 Gemstone, Inc. Tampa, Florida
		Assistant Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Assistant Secretary and Director	TECO Oil & Gas, Inc. Tampa, Florida
		Vice President-General Counsel	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
		Affiliation or Connection	Name and Address	
5. 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, Florida	
		President and Director	H Power II, Inc. Tampa, Florida	
		President and Director	Palm 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, LDC Grand Cayman, Cayman Islands (sold 12/19/12)	
		Director (effective 2/29/12)	TECO Energy Foundation, Inc. Tampa, Florida	
		President and Director	TECO Guatemala Holdings, LLC Tampa, Florida	
		President and Director (effective 3/15/12)	TECO Guatemala Holdings II, LLC Tampa, Florida	
		President and Director	TECO Guatemala Services, Ltd. Grand Cayman, 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 Ultramar 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)			

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or 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
6. 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 Officer (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 Development Corporation Corbin, Kentucky
		Assistant Secretary and Director	Ray Coal Company, Inc. Corbin, Kentucky
		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

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Vice President, Assistant Secretary and Director (effective 2/14/12)	TECO Clean Advantage Corporation 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 Guatemala Services, Ltd. Grand Cayman, Cayman Islands (sold 12/18/12)
		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 Partners, 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	

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		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
7. Kim M. Caruso	Treasurer of Tampa Electric Company	Treasurer	TECO Energy, Inc. Tampa, Florida
		Treasurer	Bear Branch Coal Company Corbin, Kentucky
		Treasurer	Clintwood Elkhorn 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	Palm 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, Kentucky
		Treasurer	Pike-Letcher Land Company Corbin, Kentucky
		Treasurer	Premier Elkhorn Coal Company Corbin, Kentucky
		Treasurer	Raven Rock Development Corporation Corbin, Kentucky
		Treasurer	Ray Coal Company, Inc. Corbin, Kentucky
		Treasurer	Rich Mountain Coal Company Corbin, Kentucky

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		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 Gemstone, Inc. Tampa, Florida
		Treasurer	TECO Guatemala 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)
		Treasurer	TECO Guatemala, Inc. Tampa, Florida
		Treasurer	TECO Investments, Inc. Tampa, Florida
	Treasurer	TECO Oil & Gas, Inc. Tampa, Florida	
	Treasurer	TECO Partners, Inc. Tampa, Florida	

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Kim M. Caruso (continued)		Treasurer	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, Inc. 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
8. 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
9. Jeffrey S. Chronister	Controller of Tampa Electric Company		
10. Thomas L. Hernandez	Vice President-Energy Supply of Tampa Electric Company		
11. Charles O. Hinson, III	Vice President-State and Community Relations of Tampa Electric Company		
12. Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
13. Bruce Narzissenfeld	Vice President-Marketing, Customer Service, Business Development and Fuels Operations of Tampa Electric Company	President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		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

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		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
14. 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	Galliff 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 Development 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		

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary (effective 2/14/12)	TECO Clean Advantage Corporation Tampa, Florida
		Secretary	TECO Coal Corporation Corbin, Kentucky
		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)
		Secretary	TECO Diversified, Inc. Tampa, Florida
		Secretary	TECO Energy Foundation, Inc. Tampa, Florida
		Secretary	TECO EnergySource, Inc. Tampa, Florida
		Secretary	TECO Finance, Inc. Tampa, Florida
		Secretary	TECO Guatemala Holdings, LLC Tampa, Florida
		Secretary (effective 3/15/12)	TECO Guatemala Holdings II, LLC Tampa, Florida
		Secretary	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands (sold 12/19/12)
		Secretary	TECO Guatemala, Inc. Tampa, Florida
		Secretary	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Secretary	TECO Partners, Inc. Tampa, Florida
		Secretary	TECO Pipeline Holding Company, LLC Tampa, Florida
		Secretary	TECO Properties Corporation Tampa, Florida
		Secretary	TECO Solutions, Inc. Tampa, Florida
		Secretary	TECO Wholesale Generation, Inc. Tampa, Florida
	Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands (dissolved 12/31/12)	

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.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TPS Guatemala One, Inc. Tampa, Florida (sold 9/27/12)
		Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands (dissolved 12/31/12)
		Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands (sold 12/19/12)
		Secretary	Whitaker Coal Corporation Corbin, Kentucky
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)		

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
16. 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. Tallahassee, Florida
		Director	Huron Consulting Group, Inc. Chicago, Illinois
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Partner as Trustee	Smith Interests General Partnership, LLP Tallahassee, Florida
		Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Member	SNA Aviation II, LLC Tallahassee, Florida
		Trustee	Kate Ireland 1985 Trust Tallahassee, Florida
17. 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 Management Services Corporation Tampa, Florida
		President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon 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 President, Secretary and Director	SFFIG, Inc. Tampa, Florida
		President and Director	Island Center Corporation, Inc. Tampa, Florida

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
James L. Ferman, Jr. (continued)		Manager	Ferman Premiere Finance LLC Tampa, Florida
		Vice President and Director	Gulf Coast Harley Davidson, Inc. New Port Richey, Florida
		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, Florida
18. Evelyn V. Follit	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	Beall's, Inc. Bradenton, Florida
		Director (through 3/12/12)	Winn-Dixie Stores, Inc. Jacksonville, Florida
19. Joseph P. Lacher	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Perry Ellis International, Inc. Miami, Florida
20. Loretta A. Penn	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
21. Tom L. Rankin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Media General, Inc. Richmond, Virginia
		Trustee	Tall Timbers Research & Land Conservancy Tallahassee, Florida
		Trustee	Tall Timbers Foundation Tallahassee, Florida
22. William D. Rockford	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Lakeside Energy, LLC Chicago, Illinois
23. Paul L. Whiting	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

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.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Paul L. Whiting (continued)		Director	The Tampa Bay Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		Director	Florida Investment Advisors, Inc. Tampa, Florida

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.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Charles A. Attal III Phil L. Barringer Deirdre A. Brown Sandra W. Callahan Kim M. Caruso Clinton E. Childress Karen M. Mincey David E. Schwartz DuBose Ausley Evelyn V. Follit 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	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Charles A. Attal III Sandra W. Callahan Kim M. Caruso John B. Ramil David E. Schwartz	TECO Gemstone, Inc. TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc. and TECO Finance, Inc.	
3. Sandra W. Callahan Kim M. Caruso Gordon L. Gillette Bruce Narzissenfeld David E. Schwartz	TECO Solutions, Inc. TECO Partners, Inc. TECO EnergySource, Inc. SeaCoast Gas Transmission, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Solutions, Inc., TECO Partners, Inc., TECO EnergySource, Inc. and SeaCoast Gas Transmission, LLC.	

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.

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	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Coal Corporation.	
5. Sandra W. Callahan Kim M. Caruso Clinton E. Childress John B. Ramil David E. Schwartz	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation.	
6. Phil L. Barringer Sandra W. Callahan Kim M. Caruso John B. Ramil David E. Schwartz	TECO Guatemala, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Guatemala, Inc.	
7. DuBose Ausley	Ausley & McMullen, PA	\$ 1,240,624	Legal services
8. Sherill W. Hudson	Publix Super Markets, Inc. Lennar Corporation	\$ 11,578 \$ 691,625	Groceries Conservation rebates
9. John B. Ramil	Edison Electric Institute	\$ 635,404	Conferences/Dues
10. Tom L. Rankin	Media General, Inc.	\$ 8,275	Advertising

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

Company: Tampa Electric

For the Year Ended December 31, 2012

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 1,932,184,919	\$ -	\$ 1,932,184,919	1,932,184,918	16,291,439	\$ 1,932,184,918	\$ -
2	Sales for Resale (447)	16,291,439	16,291,439	-	16,291,439	16,291,439	0	1
3	Total Sales of Electricity	1,948,476,358	16,291,439	1,932,184,919	1,948,476,357	16,291,439	1,932,184,918	1
4	Provision for Rate Refunds (449, 1)	1,412,772	-	1,412,772	1,412,772	-	1,412,772	-
5	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	1
6	Total Other Operating Revenues (450-456)	56,609,966	-	56,609,966	56,609,967	-	56,609,967	(1)
7	Other				(25,118,658)	2	(25,118,660)	25,118,660
8								
9								
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:

SO2 and NOX allowance sales (retail & wholesale portions) and net deferred clause revenues are included on the FERC Form 1 Income Statement, page 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).

The adjustment in column (f), Line 7, is made up of revenues from the wholesale portion of SO2 Allowance sales, \$2.

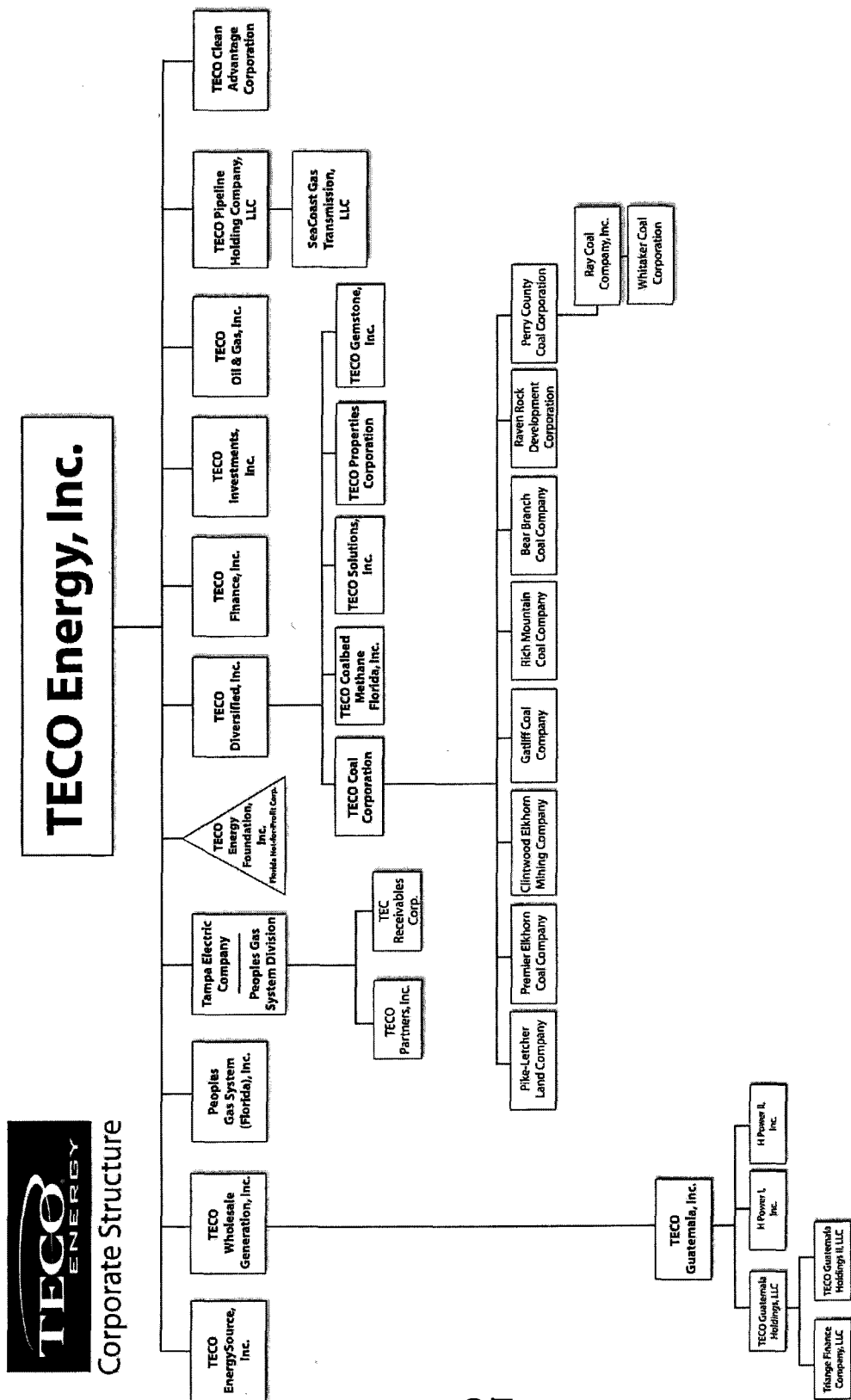
The difference in column (h), Line 7, is made up of the retail portion of SO2 Allowance Sales, \$968 and net retail deferred clause revenues of \$(25,119,628).

Analysis of Diversification Activity
Changes in Corporate Structure

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

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.	
Effective Date (a)	Description of Change (b)
	Additions to Corporate Structure:
February 14, 2012	TECO Clean Advantage Corporation
March 15, 2012	TECO Guatemala Holdings II, LLC
	Deletions to Corporate Structure:
September 18, 2012	Palm Import and Export Corporation
September 27, 2012	TPS Guatemala One, Inc.
September 27, 2012	Tampa Centro Americana de Electricidad, Limitada (TCAE)
October 17, 2012	TPS de Ultramar Guatemala, S.A.
December 19, 2012	TECO Guatemala Service, Ltd.
December 19, 2012	Tasajero I, Ltd.
December 19, 2012	TPS Operaciones de Guatemala, Limitada
December 19, 2012	TPS San Jose International, Inc.
December 19, 2012	San Jose Power Holding Company, Ltd.
December 19, 2012	Tecnologia Maritima, S.A. (TEMSA)
December 19, 2012	Central Generadora Electrica San Jose, Limitada
December 27, 2012	TECO Consumer Holdings, Inc.
December 28, 2012	TECO Consumer Ventures, Inc.
December 31, 2012	TPS de Ultramar, Ltd.
December 31, 2012	TPS International Power, Inc.

All Companies - Sheet A
 09/3/05 12/31/12



*Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies*

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

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The 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, Inc. (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**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The 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)
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

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 Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Energy, Inc	Parent Services (To Tampa Electric Company) - Cost Allocation Service Agreement 1/1/12	\$28,908,030
Peoples Gas System	Office Space, Personnel, and Data Processing	\$8,279,830
TECO Guatemala, Inc.	Office Space, Personnel, and Data Processing	\$1,088,022

*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.

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)	Total Charge for Year	
				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	P	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
TECO Coal Corporation	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	347,567

(1) Expenses incurred by the Parent Company on behalf of Tampa Electric
(1) Does not include cash transfers for taxes, insurance, employee benefits and etc.

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.

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)	Total Charge for Year	
				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	P	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	P	234	87,094
Peoples Gas System	Natural Gas	Service Agreement 1/1/12	P	234	39,622,337
Peoples Gas System	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	8,279,830

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 affiliate company.

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Perm or Temp 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, Jasell	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 Technician	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

*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 (a)	Account No. (b)	Regulated or non-regulated (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

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2012

1. 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

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.

Item	Amount
Account 425	
Acquis Adj Big Bend Trans Ln (Contra Account - 114.02, Amortization period - 2002-2026)	41,901
Acquis Adj Union Hall (Contra Account - 114.03, Amortization period - 2009-2047)	9,059
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)	5,581,867
Interest Expense - Deferred Fuel (Various Rates)	67,975
Interest Expense - Deferred ECRC (Various Rates)	5
Interest Expense - Deferred Conservation (Various Rates)	2,342
Interest Expense - A/R Securitization (Various Rates)	110,580
Interest Expense - Credit Facilities (Various Rates)	6,625
Interest Expense - Affiliates (Advances from PGS) (Various Rates)	28,963
Interest Expense - Misc. Other	114,146

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

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

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 130040-EI

Line No.	(1) Account Name	(2) Description	(3) Original Purchase Cost	(4) Test Year Revenues (All Accts. 454)	(5) Expense Amounts	(6) Net Revenues
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						

Supporting Schedules:

Recap Schedules:

97

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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
 Witness: J. S. Chronister/M. J. Hornick/
 B. Young/L. L. Cifuentes

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.	(1) 2009	(2) 2010	(3) 2011	(4) 2012	(5) 2013	(6) 2014	(7) Avg Annual Growth Rate
1							
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER) (b)						
3	\$ 217.14	\$ 194.36	\$ 187.06	\$ 200.63	\$ 193.71	\$ 219.93	
4	21.51	19.44	19.45	21.20	18.59	19.60	
5	71.07	66.43	65.28	64.16	69.19	73.11	
6	44.81	46.54	36.75	34.35	42.48	44.53	
7	49.52	65.28	64.34	68.44	73.61	74.13	
8	1.68	1.65	1.86	1.90	1.76	1.95	
9	189.15	194.65	155.71	174.49	188.54	187.69	
10	<u>\$ 594.88</u>	<u>\$ 588.36</u>	<u>\$ 530.44</u>	<u>\$ 565.18</u>	<u>\$ 587.89</u>	<u>\$ 620.95</u>	
11							
12							
13	GROWTH INDICES						
14	214.5	218.1	224.9	229.6	234.4	240.7	
15	666,750	670,991	675,799	684,235	692,125	701,415	
16	-0.36%	1.64%	3.16%	2.18%	1.99%	2.66%	
17	-0.08%	0.64%	0.72%	1.25%	1.15%	1.34%	
18	0.996	1.023	1.039	1.033	1.033	1.041	
19	(516)	4,241	4,808	8,436	7,890	9,290	
20							
21							
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
23	\$ 0.02064	\$ 0.02001	\$ 0.01895	\$ 0.02071	\$ 0.02235	\$ 0.02371	2.99%
24	\$ 654.39	\$ 714.26	\$ 728.24	\$ 732.22	\$ 767.13	\$ 801.04	4.17%
25	\$ 0.11422	\$ 0.10965	\$ 0.10682	\$ 0.10609	\$ 0.10765	\$ 0.10743	-1.20%
26							
27							
28	AVERAGE NUMBER OF CUSTOMERS (a)						
29	587,396	591,554	595,914	603,594	610,686	618,914	
30	70,181	70,176	70,522	71,143	71,930	72,886	
31	1,422	1,434	1,494	1,537	1,515	1,524	
32	227	220	203	214	213	217	
33	7,521	7,607	7,666	7,748	7,781	7,874	
34	<u>666,750</u>	<u>670,991</u>	<u>675,799</u>	<u>684,235</u>	<u>692,125</u>	<u>701,415</u>	
35							
36	Footnote (a): Excludes un-metered customers.						
37							
38							
39	Totals may be affected due to rounding.						

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

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2014
 Projected Prior Year Ended 12/31/2013
 XX Historical Prior Year Ended 12/31/2012
 Witnesses: L. L. Cifuentes/S. E. Young/
 M. J. Homick

DOCKET No. 130040-EI

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2008	2009	2010	2011	2012	Average Annual 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)	5.9	6.1	6.7	5.8	5.7	-1.01%
7							
8	Energy Sales (MWH)	18,989,605	18,774,390	19,213,462	18,563,569	18,412,198	-0.77%
9							
10	Energy Sales Per Customer	28,459	28,158	28,634	27,489	26,909	-1.39%
11							
12	Number of Customers (Average)	667,266	666,750	670,991	675,799	684,235	0.63%
13							
14	Installed Generating Capacity (MW)	4,443	4,719	4,684	4,684	4,688	1.24%
15							
16	Population of Service Area	1,454,711	1,465,226	1,479,312	1,489,323	1,507,448	0.89%
17							
18	End of Year Miles of Distribution Lines *	10,885	10,911	10,998	11,026	11,063	0.41%
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							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

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

Witness: J. S. Chronister/B. Register/

L. L. Cifuentes

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1)	(2) 2014 Amount	(3) 2014 % Increase	(4) 2014 % CPI	(5) 2013 Amount	(6) 2013 % Increase	(7) 2013 % CPI	(8) 2012 Amount	(9) 2012 % Increase	(10) 2012 % CPI	(11) 2011 Amount	(12) 2011 % Increase	(13) 2011 % CPI	(14) 2010 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	\$ 194,363
4	Gross Average Salary*	\$ 87,999	7.12		\$ 82,147	1.59		\$ 80,865	1.02		\$ 80,049	(4.78)		\$ 84,067
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		16,342
9	Federal Insurance Contributions Act	15,303	8.92		14,050	2.02		13,772	4.45		13,185	(4.86)		13,859
10	Postretirement Medical	9,413	(1.98)		9,603	(14.06)		11,174	(8.25)		12,179	(0.90)		12,289
11	Pension Plan	14,495	(22.93)		18,808	22.28		15,381	41.43		10,875	(31.07)		15,778
12	Long Term Disability	4,796	15.73		4,144	20.99		3,425	46.24		2,342	(52.48)		4,928
13	Retirement Savings Plan	5,573	5.27		5,294	0.38		5,274	3.57		5,092	(33.99)		7,714
14	Worker's Compensation Insurance	3,200	5.30		3,039	30.54		2,328	(46.63)		4,362	260.79		1,209
15	Stock Compensation	5,084	3.00		4,936	34.17		3,679	22.39		3,006	11.21		2,703
16	Other Benefits	1,245	12.36		1,108	0.82		1,099	(3.00)		1,133	3.94		1,090
17	Vacation Carryover	741	2.92		720	(15.49)		852	4.67		814	27.99		636
18	Group Life Insurance	489	2.95		475	1.93		466	(38.52)		758	(4.05)		790
19	Federal & State Unemployment Taxes	831	1.71		817	(15.51)		967	27.74		757	100.26		378
20														
21	Subtotal Fringe Benefits	\$ 81,242	(0.48)		\$ 81,634	4.10		\$ 78,417	8.10		\$ 72,542	(6.66)		\$ 77,716
22														
23	Total Payroll and Fringes	\$ 297,279	6.19		\$ 279,938	4.56		\$ 267,722	4.21		\$ 256,894	(5.58)		\$ 272,079
24														
25	Average # of Employees*	2,455	1.70		2,414	3.12		2,341	1.65		2,303	(0.39)		2,312
26														
27	Payroll and Fringes Per Employee*	\$ 121,091	4.42		\$ 115,964	1.40		\$ 114,362	2.52		\$ 111,548	(5.21)		\$ 117,881
28														
29														
30														
31														
32														
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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.													

100

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding clause) for the last three years and the test year to the CPI.

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
 Witness: J. S. Chronister/M. J. Hornick/
 L. L. Cifuentes

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1)	(2) 2011	(3) 2012	(4) 2013	(5) 2014
1					
2	Non-Clause Operations & Maintenance				
3	Expenses (Excluding Fuel, ECRC, ECCR,				
4	Adjusted for Regulatory and Proforma)	\$ 299,722	\$ 312,962	\$ 337,358	\$ 364,126
5					
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	CPI and Non-Clause Operations				
15	& Maintenance Expense.		2.24%	5.81%	5.27%
16					
17					
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39	Totals may be affected due to rounding.				

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

Recap Schedules:

101

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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
 S.E. Young/J.B. Caldwell

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Function	(2) Test Year			(5) Base Year			(8) Compound Multiplier	(9) Per Books		(11) Per Books	
		Total Company	O & M	Adjusted	Total Company	O & M	Adjusted		Base Year	Adjusted	Base Year	Adjusted
		Per Books	Adjustments	Year O & M	Per Books	Adjustments	Year O & M		Benchmark	Benchmark	Variance	Variance
		2014	2014	2014	2007	2007	2007		(5) x (8)	(7) x (8)	(2) - (9)	(4) - (10)
1												
2												
3	Production	\$ 945,313	\$ (809,307)	\$ 136,006	\$ 1,326,218	\$ (1,203,181)	\$ 123,037	1.16070	\$ 1,539,345	\$ 142,809	\$ (594,031)	\$ (6,803)
4												
5	Transmission	13,749	-	13,749	11,770	-	11,770	1.22177	14,380	14,380	(631)	(631)
6												
7	Distribution	51,284	-	51,284	47,280	-	47,280	1.22177	57,766	57,766	(6,482)	(6,482)
8												
9	Customer Accounts	31,232	-	31,232	29,005	-	29,005	1.22177	35,438	35,438	(4,206)	(4,206)
10												
11	Customer Service and Information	50,695	(49,428)	1,267	13,707	(12,273)	1,434	1.22177	16,747	1,752	33,949	(485)
12												
13	Sales Expenses	1,371	(11)	1,360	1,823	(32)	1,791	1.22177	2,227	2,189	(857)	(828)
14												
15	Administrative and General	131,645	(2,417)	129,228	(1) 103,435	(828)	102,607	1.22177	134,375	133,363 (2)	(2,730)	(4,135)
16												
17	Total O&M Expenses	\$ 1,225,289	\$ (861,163)	\$ 364,126	\$ 1,533,239	\$ (1,216,314)	\$ 316,925	1.22331	\$ 1,800,277	\$ 387,697	\$ (574,988)	\$ (23,570)
18												
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38												
39	Totals may be affected due to rounding.											

(1) Columns 5 & 7, A&G excludes \$4M Storm Reserve

(2) Columns 9 & 10, A&G adjusted Storm Reserve of \$8M

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O&M expenses by function.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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/W. R. Ashburn

S. E. Young/J. B. Caldwell

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Function	(1) 2014 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable Other	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2014 Adjusted System Amount
1									
2									
3	Production	\$ 945,313	\$ (782,414)	\$ (26,893)	\$ -	\$ -	\$ -	\$ -	\$ 136,006
4									
5	Transmission	13,749							13,749
6									
7	Distribution	51,284							51,284
8									
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	<u>\$ 1,225,289</u>	<u>\$ (782,414)</u>	<u>\$ (26,893)</u>	<u>\$ (50,620)</u>	<u>\$ -</u>	<u>\$ (1,236)</u>	<u>\$ -</u>	<u>\$ 364,126</u>
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39	Totals may be affected due to rounding.								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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, J. B. Caldwell,

S. E. Young, M. J. Homick

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Function	(1) 2007 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable Other	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2007 Adjusted System Amount
1									
2									
3	Production	\$ 1,326,218 (1)	\$ (1,210,553)	\$ 7,577	\$ -	\$ -	\$ (205)	\$ -	\$ 123,037
4									
5	Transmission	11,770							11,770
6									
7	Distribution	47,280							47,280
8									
9	Customer Accounts	29,005							29,005
10									
11	Customer Service and Information	13,707 (2)			(12,273)				1,434
12									
13	Sales Expenses	1,823					(32)		1,791
14									
15	Administrative & General	103,435 (3)			(614)		(214)	-	102,607
16									
17	Total O&M Expenses by Function	\$ 1,533,239	\$ (1,210,553)	\$ 7,577	\$ (12,887)	\$ -	\$ (450)	\$ -	\$ 316,925

(1) Includes Deferred Fuel /Purchased Power & Environmental

(2) Includes Deferred Conservation

(3) Excludes \$4M Storm Reserve

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-37

104

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

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

Witness: J. S. Chronister/L. L. Cifuentes

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.		(1) Total Customers			(4) Average CPI-U (1984-82 = 100)			(7) Inflation and Growth Compound Multiplier (3) x (6)
		(2) Amount	(3) % Increase	(3) Compound Multiplier	(4) Amount	(5) % Increase	(6) Compound Multiplier	
1								
2	2007	666,354		1.00000	207.34		1.00000	1.00000
3								
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								
10	2011	675,799	0.72%	1.01417	224.94	3.2%	1.08488	1.10026
11								
12	2012	684,235	1.25%	1.02683	229.84	2.2%	1.10852	1.13826
13								
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
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Note (a): The number of customers presented on this schedule reflects the data used to determine the revenue for the projected test year ended 12/31/2014.

105

FLORIDA 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.

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/M. J. Hornick/
 S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	Function	(1) Test Year Total Company Per Books 2014	(2) O&M Expense Adjustments 2014	(3) Adjusted Test Year O&M Expense (1) - (2)	(4) Adjusted Base Year Benchmark 2007	(5) Adjusted Benchmark Variance (3) - (4)	(6) Reason(s) for Variance
1							
2							
3	Production	\$ 945,313	\$ (809,307)	\$ 136,006	\$ 142,809	\$ (6,803)	See Note 1
4							
5	Transmission	13,749	-	13,749	14,380	(631)	See Note 2
6							
7	Distribution	51,284	-	51,284	57,766	(6,482)	See Note 3
8							
9	Customer Accounts	31,232	-	31,232	35,438	(4,206)	See Note 4
10							
11	Customer Service and Information	50,685	(49,428)	1,267	1,752	(485)	See Note 5
12							
13	Sales Expenses	1,371	(11)	1,360	2,189	(828)	See Note 6
14							
15	Administrative & General	<u>131,645</u>	<u>(2,417)</u>	<u>129,228</u>	<u>133,363</u>	<u>(4,135)</u>	See Note 7
16							
17	Total O&M Expenses	<u>\$ 1,225,289</u>	<u>\$ (861,163)</u>	<u>\$ 364,126</u>	<u>\$ 387,697</u>	<u>\$ (23,570)</u>	
18							
19							
20							
21							
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38							
39	Totals may be affected due to rounding.						

Supporting Schedules: C-37, C-38

Recap Schedules:

106

FLORIDA 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.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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/
 S. E. Young/J. B. Caldwell/B. J. Register

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	Variance	Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1					
2	Note 1:				
3	Function				
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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107

FLORIDA 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.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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/
 S. E. Young/J. B. Caldwell/B. J. Register

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 2:			
3	Function			
4	Transmission	\$ 13,749	\$ 14,380	\$ (631)
5				
6				
7	EXPLANATION:			
8	The 2014 test year budget represents a 17 percent growth in transmission function O&M expense over the 2007 benchmark.			
9	However, the benchmark multiplier increased over 22 percent. Therefore, the test year budgeted transmission expenses			
10	reflect a 5 percent absorption of the customer growth and inflation impact due to the company's efforts in achieving process			
11	efficiencies and effective cost containment. Through continuous improvement and innovation this function is \$631K			
12	below the benchmark.			
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108

FLORIDA 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.

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/M. J. Hornick/
 S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 3:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Distribution	\$ 51,284	\$ 57,786	\$ (6,482)
5				
6				
7	EXPLANATION:			
8	The 2014 test year budget represents an 8.5 percent growth in distribution function O&M expense over the 2007 benchmark.			
9	However, the benchmark multiplier increased over 22 percent. Therefore, the test year budgeted distribution expenses reflect			
10	almost a 14 percent absorption of the customer growth and inflation impact due to the company's efforts in achieving process			
11	efficiencies and effective cost containment, such as in line clearance. Through continuous improvement and innovation			
12	this function is \$6.5M below the benchmark.			
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FLORIDA 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.

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/M. J. Hornick/
 S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	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				
7	EXPLANATION:			
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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FLORIDA 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.

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/M. J. Hornick/
 S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI *

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 5:			
3	Function			
4	Customer Service and Information	\$ 1,267	\$ 1,752	\$ (485)
5				
6				
7	EXPLANATION:			
8	Customer Service and Information (FERC 908-909) 2014 test year budget represents a 28 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 special account customer service			
11	activities. This function's test year is \$485K below the benchmark.			
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FLORIDA 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.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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. Horrick/
 S. E. Young/J. B. Caldwell/B. J. Register

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 6:			
3	Function			
4	Sales Expenses	\$ 1,360	\$ 2,189	\$ (828)
5				
6				
7	EXPLANATION:			
8	Sales Expenses (FERC 912-916) 2014 test year budget represents a 38 percent reduction in functional O&M expense from the			
9	2007 benchmark with the benchmark being adjusted for inflation and growth. Therefore, the test year budgeted sales			
10	expenses reflect continuous improvement and innovation in economic development and overall sales activities more			
11	than offsetting recent increases in alternative vehicle development activities. This function's test year is \$828K			
12	below the benchmark.			
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FLORIDA 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.

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/M. J. Hornick/
 S. E. Young/J. B. Caldwell/B. J. Register

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

(1)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 7:			
3	Function			
4	Administrative & General	\$ 129,228	\$ 133,383	\$ (4,135)
5				
6				
7			920 - A&G Salaries	(1,511) Lower head count.
8			921 - Office Supplies	(2,716) Cost containment resulting in lower miscellaneous expenses.
9			922 - A&G Allocation to Capital	(2,148) Lower fringe rate to overhead costs allocated to capital.
10				
11			924 - Property Insurances	(3,063) Significant changes were made to the insurance program in order to mitigate premium expense.
12				The company assumed higher deductibles and spend less in premiums.
13				
14			926 - Employee Benefits	(7,317) Decrease in employee benefit cost due to benchmark being adjusted for inflation and growth.
15				
16			929 - Benefits Allocation Other	7,840 Allocating less benefit costs to non-O&M FERC accounts.
17				
18			930 - Miscellaneous General Exp	5,835 Increase due to Parent allocation.
19				
20				
21			Other Items	(1,055)
22				
23			Total	(4,135)
24				
25				
26				
27				
28				
29				
30				
31				
32				
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35				
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39				

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years.
 Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

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
 Witness: J.B. Caldwell J.S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2011		(5) 2012		(7) 2013		(9) 2014	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
1										
2										
3		Incremental Hedging Expense (1)								
4	920	Payroll and Fringe Benefits	\$ 277	-	\$ 322	-	\$ 327	-	\$ 341	-
5	501/ 547	Consultants / Subscriptions to Market Publica	14	-	\$ 15	-	15	-	16	-
6	547	System License Fees					8		16	
7		Total Hedging Expense	292	\$ -	\$ 337	\$ -	\$ 350	\$ -	\$ 372	\$ -
8										
9										
10										
11										
12										
13										
14										
15										
16		Total Incremental Hedging Expense	\$ 292	\$0	\$337	\$0	\$350	\$0	\$372	\$0
17										
18										
19										
20										
21										
22		ANNUAL PLANT IN SERVICE								
23		Incremental Hedging related capital investment								
24										
25		There are no capital investments for incremental hedging.								
26										
27										
28										
29										
30										
31										
32		Total Incremental Hedging investment								
33										
34										
35		NOTES:								
36		(1) Account 501, 547, 920 incremental hedging includes O&M expenses - payroll, consultants, market publications and system license fees.								
37										
38										
39		Totals may not foot due to rounding.								

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

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
 Witness: J. S. Chronister/S. E. Young

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

Line No.	(1) Account No.	(2) Account Title	(Dollars in 000's)								
			(3) 2011		(4) 2012		(5) 2013		(6) 2014		
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	
1											
2		EXPENSES (Security)									
3	506	Misc. Steam Power Expenses	\$ 1,031	\$ -	\$ 1,057	\$ -	\$ 1,118	\$ -	\$ 1,156	\$ -	
4	548	Generation Expenses	719	-	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>	<u>\$ -</u>	<u>\$ 3,637</u>	<u>\$ -</u>	<u>\$ 3,794</u>	<u>\$ -</u>	<u>\$ 3,922</u>	<u>\$ -</u>	
8											
9											
10		ANNUAL PLANT IN SERVICE									
11											
12		Security capital investment *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13		Total Security investment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
14											
15		* The company has not distinguished between capital incremental to the events of 9/11/2001 and normal operations since the capital amounts spent and recovered through base rates in the first few years after 9/11/2001.									
16		All base rate security capital is reflected in MFRs B-01 through B-13.									
17											
18											
19		EXPENSES (NERC)									
20	163	Other	\$ 546	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	
21	500	Operation-Supervision & Engineering	21	-	2	-	-	-	15	-	
22	502	Steam Expenses	-	-	-	-	100	-	100	-	
23	506	Misc. Steam Power Expenses	-	-	-	-	-	-	33	-	
24	512	Maintenance of Boiler Plant	-	-	25	-	-	-	-	-	
25	546	Operation-Supervision & Engineering	-	-	-	-	-	-	33	-	
26	549	Misc. Other Power Generation Expenses	-	-	-	-	-	-	41	-	
27	553	Maintenance of Generating and Electric Equip	50	-	103	-	69	-	69	-	
28	560	Operation-Supervision & Engineering	-	-	-	-	483	-	507	-	
29	561	Load Dispatch/Trans. Oprns/Reliability	310	-	288	-	-	-	-	-	
30	562	Station Expenses	-	-	-	-	58	-	61	-	
31	570	Maintenance of Station Equip	57	-	-	-	-	-	-	-	
32	920	A&G Salaries	3	-	-	-	-	-	-	-	
33	930.2	Misc General Expenses	-	-	556	-	2,171	-	2,659	-	
34	935	Maintenance of General Plant	72	-	57	-	137	-	139	-	
35		Total Expenses (NERC)	<u>\$ 1,059</u>	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 3,018</u>	<u>\$ -</u>	<u>\$ 3,657</u>	<u>\$ -</u>	
36											
37		ANNUAL PLANT IN SERVICE									
38											
39		Capital investment (NERC)	\$ 825	\$ -	\$ 238	\$ -	\$ 12,266	\$ -	\$ 8,390	\$ -	
40		Total Capital investment (NERC)	<u>\$ 825</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ -</u>	<u>\$ 12,266</u>	<u>\$ -</u>	<u>\$ 8,390</u>	<u>\$ -</u>	
41											
42											
43											
44											
45		Totals may be affected due to rounding.									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 130040-EI

Line No.	Description	Factor With Gross Receipts Breakout on Customer Bill Percent
1		
2	1. Revenue Requirement	1.00000
3		
4	2. Gross Receipts Tax Rate	-
5		
6	3. Regulatory Assessment Rate	0.00072
7		
8	4. Bad Debt Rate	0.00185
9		
10	5. Net Before Income Taxes	0.99743
11	(1) - (2) - (3) - (4)	
12		
13	6. State Income Tax Rate	0.05500
14		
15	7. State Income Tax (5) x (6)	0.05486
16		
17	8. Net Before Federal Income Tax (5) - (7)	0.94257
18		
19	9. Federal Income Tax Rate	0.35000
20		
21	10. Federal Income Tax (8) x (9)	0.32990
22		
23	11. Revenue Expansion Factor (8) - (10)	0.61267
24		
25	12. Net Operating Income Multiplier (100% / Line 11)	1.63220
26		
27		
28		
29		
30		
31		
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