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 F

MISCELLANEOUS PROJECTED TEST YEAR 2014

VOLUME V OF V

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MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE F – MISCELLANEOUS

MFR Schedule	Witness	Title	Bates Stamped Page No.
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SCHEDULE F-3	BUSINESS CONTRACTS WITH OFFICERS OR DIRECTORS	Page 1 of 7
FLORIDA PUBLIC SERVICE COMMISSION EX	(PLANATION: Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in	Type of data shown:
	the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code.	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	Provide any subsequent changes affecting the test year.	Projected Prior Year Ended 12/31/2013
		XX Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI		Witness: J. S. Chronister

See attached schedules. Note the following changes for subsequent years:

Evelyn V. Follit was elected to the Board of Directors, effective February 1, 2012.

Sherrill W. Hudson's term as Executive Chairman of the Board ended on December 31, 2012; effective January 1, 2013, he was designated to serve as Chairman of the Board.

500

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	TECO Energy, Inc.	See Page	s 456-458 for details of transactions and amounts between Tampa
Phil L. Barringer		Electric	lompany and TECO Energy, Inc.
Sandra W Callaban			
Kim M Caruso			
Clinton E. Childress			
Karen M. Mincey			
David E. Schwartz			
DuBose Ausley			
Evelyn V. Follit		,	
James L. Ferman, Jr.			· · ·
Sherrill W. Hudson		ч	
Joseph P. Lacher			
Loretta A. Penn			
John B. Ramil			
Tom L. Rankin			
William D. Rockford			
Paul L. Whiting			
2. Charles A. Attal III	TECO Gemstone, Inc.	See Page	s 456-458 for details of transactions and amounts between Tampa
Sandra W. Callahan	TECO Finance, Inc.	Electric C	Company and TECO Gemstone, Inc. and TECO Finance, Inc.
Kim M. Caruso			
John B. Ramil			
David E. Schwartz			
3 Soudra W/ Callabon	TECO Solutions Inc	See Deer	466 468 for details of the sections and amounts between Terras
S. Sanura W. Cananan Kim M. Carueo	TECO Partners Inc.	See Pages	S 430-438 for details of transactions and amounts between 1 ampa
Gordon L Gillette	TECO Farmers, Inc.	Electric	urge inc. and SepCrast Get Transmission IIC
Bruce Narzissenfeld	SeaCoast Gas Transmission LLC	Lifergy30	urce, me. and Seacoast Cas Transmission, ELC.
David E. Schwartz	Concoust Gus transmission, DEC		
Dario Di Standice			·
L.,	นั้น 1.1.1.11 สามารถในการแห่งการเห็นขึ้นการเห็นระว่า และการการการการการการการการการการการการการก	Pag	e 452A

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.

	·····	T	1	
	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 456-4 Company and TE	8 for details of transactions and amounts between Tampa Electric CO Coal Corporation.
5.	Sandra W. Callahan Kim M. Caruso Clinton E. Childress John B. Ramil David E. Schwartz	TECO Properties Corporation	Sce Pages 456-45 Company and TE	8 for details of transactions and amounts between Tampa Electric CO Properties Corporation.
6.	Phil L. Barringer Sandra W. Callahan Kim M. Caruso John B. Ramil David E. Schwartz	TECO Guatemala, inc.	See Pages 456-45 Company and TE	8 for details of transactions and amounts between Tampa Electric CO 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	S 635,404	Conferences/Dues
10.	Tom L. Rankin	Media General, Inc.	\$ 8,275	Advertising

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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

Schedule 3 - PSC/AFA 16

796

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.

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

				Total Charge for Year		
	Type of Service	Relevant Contract	"p"			
Name of	and/or	or Agreement and	or	Account	Dollar	
Affiliate	Name of Product	Effective Date	"s"	Number	Amount	
(a)	(b)	(c)	(d)	(c)	(f)	
TECO Energy, Inc.	Management services, audit,	Parent Svcs	Р	234	28,908,030	
	financial reporting, insurance,	Agreement 1/1/12				
	shareholder services, treasury, tax					
	risk management, regulatory policy					
	economic development, legal and				, .	
	governmental affairs (1)					
TECO Energy, Inc.	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	4,842,989	
	r.					
TEGO E	Our die Brieffing	G-111110	5	22.4	4 072	
TECO Finance	Credit facility	Service Agreement 1/1/12		234	4,875	
TECO Energy Source	Personnal	Sandice A greement 1/1/12	s	146	11 767	
Theo hingy source	r cisoinici	Service Agreement 1/1/12	3	140	11,707	
TECO Properties	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	34 551	
(Dee Freperice	ornee opace i ersonner Data i Arcessing	Service representation in the	Ŭ			
				0		
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	
N4		l c				
	· · · · · · · · · · · · · · · · · · ·					
(1) Expenses in	curred by the Parent Company o	n behalf of Tampa Ele	ectric			
(1) Does not inc	lude cash transfers for taxes, ins	urance, employee be	nefit	s and etc.		

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TAMPA ELECTRIC COMPANY DOCKET NO. 130040-EI SCHEDULE NO. F-3 PAGE 6 OF 7

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.

· · · · · · · · · · · · · · · · · · ·		······································	<u>r</u>	Total Chai	ge for Year
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
TECO Partners	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	332,119
TECO Partners	Personnel	Service Agreement 1/1/12	Р	234	11,672
Seacoast Gas Transmission	Office Space Data Processing	Service Agreement 1/1/12	S	146	2,920
TECO Solutions	Office Space	Service Agreement 1/1/12	S	146	400
TECO Guatemala, Inc.	Office Space Personnel Data Processing	Service Agreement 1/1/12	s	146	1,088,022
TECO Guatemala, Inc.	Personnel	Service Agreement 1/1/12	Р	234	87,094
		,			
Peoples Gas System	Natural Gas	Service Agreement 1/1/12	Р	234	39.622,337
Peoples Gas System	Office Space Personnel Data Processing	Service Agreement 1/1/12	S	146	8,279,830

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Analysis of Diversification Activity Assets or Rights Purchased from or Sold to Affiliates

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

Name of Affiliate	Description of Asset or Right	Cosl/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Markel Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates: NONE		s	s	s	5	S	
Total		0.00	0.00	. 0.00	0.00	0.00	
Sales IO Affiliates: NONE		s	S	s	\$	Sales Price	
Total		0.00	0.00	0.00	0.00	0.00	
Total		0	0	0	0	0	

799

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: S	Supply a copy of all NRC safety citations issued against the company within the last two years, a listing	Type of data shown:
	o	of corrective actions and a listing of any outstanding deficiencies. For each citation provide the dollar amount	Projected Test Year Ended
COMPANY: TAMPA ELECTRIC COMPANY	o	of any fines or penalties assessed against the company and account(s) each are recorded.	Projected Prior Year Ended
			Historical Prior Year Ended 1
DOCKET No. 130040-EI			Witness: Not Applicable
1			
3			
4		Not Applicable	
5			
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SCHEDULE F-5	

FORECASTING MODELS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

COMPANY: TAMPA ELECTRIC COMPANY

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

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2			INDEX TO FORECASTING METHODS AND MODELS	
3				Page(s)
4	ł.	Overvie	W	
5		Α.	Flow Chart of Forecasting Process	2
6		В.	Narrative	3 - 4
7				
8	П.	Custom	er, Demand and Energy Forecast	5 - 8
9				
10	HI.	Constru	ction Requirements	9
11				
12	IV.	Annual	Operations Forecasts	
13		Α.	Planning and Risk - Production Costing Model	<u> </u>
14		В.	Fuel and Interchange Budget	11
15		C.	Revenue Budget	12
16		D.	Other Operations and Maintenance Expense	13
17				
18	۷.	Financia	al Analysis	
19		Α.	Budgeted Income Statement	14 - 15
20		В.	Budgeted Balance Sheet	15 - 17
21				
22				
23				
24				
25				



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SCHEDULE F-5

FLORIDA PUBLIC SERVICE COMMISSION

FORECASTING MODELS

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting

process. Provide a flow chart which shows the position of each model in the forecasting process.

Page 3 of 17

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

COMPANY; TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

1 B. NARRATIVE 2 3 4 The process used by Tampa Electric in this proceeding in developing the data for the projected test year was essentially the same as the company's normal budgeting process. 5 The process consists of a body of defined methods, procedures and practices used in preparing periodic financial forecasts. All of Tampa Electric's financial forecasts are prepared in good faith, with appropriate care by qualified personnel. They are prepared using appropriate accounting principles, and the process provides for seeking out the 6 best information that is reasonably available at the time. The forecasts use appropriate assumptions reflecting key factors and information that is consistent with company plans. 7 Tampa Electric's process, which is subject to continuous review, is developed in a manner which permits revisions to improve its effectiveness in light of changed conditions. The 8 9 process used to develop financial forecasts provides adequate documentation, includes regular comparison of forecasts with attained results, and includes adequate review and 10 approval by responsible parties at the appropriate levels of authority. 11 Tampa Electric's budget process is diagramed on the flow chart titled "Flow Chart of Forecasting Process" on the preceding page of this schedule. The 2014 budget was prepared 12 using an integrated process that combined the goals and objectives of the company with economic and financial conditions. Based on the company's obligation to serve and expectations 13 of the requirements and challenges associated with that obligation, plans were developed for projects and activities. These plans for projects and activities were developed within 14 15 each operating area, and then consolidated into company projections. Each operating area quantified its projects and activities into specific resource requirements in their respective budgets. The generation of the budget was an integrated process that resulted in a complete set of budgeted financial statements: Income Statement, Balance Sheet, and Statement of 16 17 Cash Flows. The income Statement was constructed using various sources to determine revenues and expenses. The Balance Sheet was budgeted by starting with beginning balances. Then accounts on the Balance Sheet were budgeted by either forecasting monthly balances for the remainder of the year or forecasting monthly activity in the account for 18 19 the remainder of the year, depending on the type of account. Once the Balance Sheet and Income Statement were constructed, a resulting Statement of Cash Flows was generated, 20 This then determined the capital structure needs of the company and final decisions were made regarding the required debt and equity transactions needed during the budget year. 21 22 The largest component of the 2014 budgeted Balance Sheet was net plant-in-service. In-service balances reflect the capital expenditures for property, plant and equipment investments 23 over time as well as the construction cost contained in the near-term capital budget. The largest cost component of the 2014 budgeted income Statement (aside from the fuel and interchange expense that is recovered through the fuel and purchased power and capacity clauses) is O&M expense. In addition to the O&M and capital expenditure budgets, 24 25 other fundamental elements utilized in the development of the budgeted financial statements include the Customer, Demand and Energy Forecast, the revenue budget, the generation/ 26 outage schedule, and the Fuel and Interchange budget. The Load Forecasting section of the Regulatory Affairs department produces the Customer, Demand and Energy Forecast, 27 which reflects customer growth projections as well as load and consumption projections. The revenue budget is derived by applying tariff rates to electricity sales contained in the Customer, Demand and Energy Forecast by customer rate class. Detailed revenue data by month is generated and provided for inclusion in the Income Statement. 28 29 Considering forecasted demand, Tampa Electric determines the required capital investment necessary to reliably serve the load as well as the O&M needed to provide the high 30 quality of service our customers have come to expect. The company also considers factors such as environmental and regulatory compliance, reserve requirements, and other items. 31 32 Once the projects and activities required have been determined, the company estimates the costs associated with those projects and activities. The costs are determined by analyzing 33 the resources to be utilized and the price of those resources. Different tools are used to determine the costs of the resources needed, depending on the type of resource. For example, labor dollars are projected using estimated numbers of employees and appropriate compensation amounts given conditions in the job market. Materials and equipment 34 35 are projected taking into account market conditions and cost trends that are relevant to each specific item. 36 37 Each operating area within the company develops detailed resource budgets for O&M and capital, by month and by FERC account. Operating departments distinguish between O&M 38 and capital based on the nature of the activity involved with consideration of the company's accounting policies and practices. Each operating department budgets according to its 39 individual needs, weighing its options regarding how best to perform O&M and capital work in the most cost-effective manner. Each detailed operating department budget is then 40 entered into the budget system. 41 42

Supporting Schedules:

SCHEDULE F	-5		FORECASTING MODELS		Page 4 of 17
FLORIDA PU	BLIC SERVICE COMMISSION	EXPLANATION:	a projected test year is used, provide a brief description of each method or model used	in the forecasting Type	of data shown:
			ocess. Provide a flow chart which shows the position of each model in the forecasting	process.	XX Projected Test Year Ended 12/31/2014
COMPANY: T	AMPA ELECTRIC COMPANY				Projected Prior Year Ended 12/31/2013
					Historical Prior Year Ended 12/31/2012
					Witness: L.L. Cifuentes / J.S. Chronister
	1000 (0 5)				
DUCKET NO.	All of the previously discussed fa	atom wore combined	produce the total projected amount of QPM and capital expenditures for the or		
1	All of the previously discussed la	ciors were combined	produce the total projected amount of O&M and capital expenditures for the co	re developed using consistent and supportable	
2	assumptions. These totals are as	e and reliable service	ness and consistency by the officers of the company. The President of Tampa	Electric is ultimately accountable for managing the	
3	budget once it has received Boar	d of Director's approv	ness and consistency by the onicers of the company. The President of Pampa	Liberre is intrinately accountable for managing the	
-	budget once it has received boar		•		
6	The 2014 budgeted income State	ement was prepared h	the Accounting Department under the direction and supervision of the Controlly	er The Accounting Department assembles	
7	forecasted data prepared by pur	erous personnel who	pecialize in different areas of the company's operations. The same accounting	principles methods and practices which the	
8	company employs for historical d	ata are applied to the	recasted data to arrive at the budgeted income Statement. Approval of the inc	come Statement budget was then obtained after	
9	a thorough review by the senior r	nanagement, including	inal review and approval by the President of Tampa Electric and the Board of I	Directors.	
10					
11	The Income Statement is develor	ped using all forecaste	revenues and other types of income, largely base revenues and the revenues	from the four cost recovery	
12	clauses. The Income Statement	also contains projecti	is for off-system sales and other operating revenues. Other operating revenue	s include rent revenues.	
13	miscellaneous revenues, such as	by-product sales, wh	eling revenues, point-to-point transmission tariffs, network service, and miscella	aneous service revenues. To complete the	
14	Income Statement, all operating	expenses are accumu	ted including items such as the O&M expenses discussed later, depreciation e	xpense and property taxes. Interest expense and	
15	interest income, as well as all bel	ow-the-line items are	so considered. Finally, income taxes are calculated to determine final net inco	me.	
16					
17	The 2014 budgeted Balance She	et was prepared by th	Accounting Department under the direction and supervision of the Assistant Co	ontroller. Certain data used in the process	
18	were provided by various other d	epartments. Each line	tem was developed using the same accounting principles, methods and practic	es used in accounting and historical data.	
19	Approval of the Balance Sheet b	udget was then obtain	d after a thorough review by senior management, including final review and ap	proval of Mr. Gillette, the President of Tampa Electric	
20	and the Board of Directors.				
21					
22	The Balance Sheet is a continuo	us representation of a	count balances through time. Therefore, the development of any Balance Shee	t starts with establishing the beginning	
23	balances. The 2014 Balance Sh	eet was derived from	e forecasted 2013 Balance Sheet. The 2013 budgeted Balance Sheet was ori	ginally prepared as part of our	
24	annual budget process in late 20	12, with an estimated	012 year-end Balance Sheet. The company then updated the final budget in Ja	anuary 2013 with actual 2012 year-end	
25	balances, which became the beg	inning balances for 20	The 2014 budget was completed in June of 2012. At that time the company	reforecasted budgeted 2013 balances	
26	to reflect the most current information	atio⊓ as a basis for be	nning our 2014 Balance Sheet.		
27	_				
28	For certain accounts, the monthly	/ balances were proje	ed for the remainder of the year. For all other accounts, the change or activity in	n the account was forecasted and then	
29	applied to the previous balance in	n sequence each mon	to produce monthly balances. For instance, Plant, Property and Equipment ba	alances were budgeted using the projected	
30	uming of expenditures included in	ine capital budget an	projected timing or in-service dates for assets. Some balance sheet accounts,	, such as accrued interest and deterred clause	
31	propared and used to compute the	vity reflected in the in	ime statement. Decause activity was applied in sequence, budgeted balence s	neet data for each month of the year was	
32	prepared and used to compute th	e 13-month average			
33	The budgeted each flows were a	function of the overal	hance in all items included in the hudgeted belonge sheet for the company. Or	ach people dictated the extent of debt and	
35	Anuity necessary to operate the t	usiness given the tim	in one cash inflows and outflows. I ong-term debt issuences and equity influences	were projected. Then short-term debt	
36	was forecasted to reflect the exp	ected balance of cash	eeds for each month.	nore projection. Then enderenn debt	
37	nee leroodelou to reneet the exp		······································		
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SCHEDULE	F-5
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FORECASTING MODELS

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XX Projected Test Year Ended 12/31/2014

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

Type of data shown:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-EI

1			
2	II, CUSTOMER, DEMAND AND ENERGY FORECAST		
3	Tampa Electric Company Forecasting Methodology		
4			
5	The Customer, Demand and Energy Forecast is the foundation from which the integrated resource plan is developed. Recognizing its		
6	importance, Tampa Electric employs the necessary methodologies for carrying out this function. The primary objective of this procedure		
7	is to blend proven statistical techniques with practical forecasting experience to provide a projection, which represents the highest		
8	probability of occurrence. Tampa Electric's retail customer, demand and energy forecasts are the result of six separate forecasting analyses:		
9			
10	1 Economic Analysis;		
11	2 Customer Multiregression Model;		
12	3 Energy Multiregression Model;		
13	4 Peak Demand Multiregression Model;		
14	5 Phosphate Demand and Energy Analysis; and		
15	6 Conservation and Load Management Programs.		
16			
17	MetrixND, an advanced statistics program for analysis and forecasting, was used to develop the Customer, Demand		
18	and Energy Forecasts. This software allows a platform for the development of more dynamic and fully-integrated models.		
19			
20	The MetrixND models are the company's most sophisticated and primary load forecasting models. The phosphate demand and energy is		
21	forecasted separately and then combined in the final forecast. Likewise, the effect of Tampa Electric's conservation, load management,		
22	and cogeneration programs is incorporated into the process by subtracting the expected reduction in demand and energy from the		
23	forecast.		
24			
25	1 Economic Analysis		
26			
27	The economic assumptions used in the forecast models are derived from forecasts from Moody's Analytics and the University of Florida's		
28	Bureau of Economic and Business Research (BEBR).		
29			
30	2 Customer Multiregression Model		
31			
32	The customer multiregression forecasting model is a seven-equation model. The equations forecast the number of customers by seven		
33	major categones. The primary economic drivers in the customer torecast models are Hillsborough County population estimates,		
34	service area households and Hillsborough County employment growth.		
35			
36	1 Residential Customer Model: Customer projections are a function of a blend of Hillsborough County's population.		
37	Since a strong correlation exists between historical changes in service area customers and historical changes in Hillsborough's population,		
38	the county's population estimates were used to forecast the future growth patterns in residential customers.		
39			
40	2 Commercial Customer Model: Total commercial customers include commercial customers plus temporary service		
41	customers (temporary poles on construction sites); therefore, two models are used to forecast total commercial customers:	• • • • • • •	
42		Continued on Page 6	

Supporting Schedules:

SCHEDULE F-5

FORECASTING MODELS

Page 6 of 17

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

COMPANY: TAMPA ELECTRIC COMPANY

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

DOCKET No. 1300	040-EI	
1 Continued fro	om Page 5	
2		
3		a. The Commercial Customer Model is a function of residential customers. An increase in the number of households
4		provides the need for additional services, restaurants, and retail establishments. The amount of residential activity also
5		plays a part in the altractiveness of the Tampa Bay area as a place to relocate or start a new business.
6		
7		b. Projections of employment in the construction sector are a good indicator of expected increases and decreases in local
8		construction activity. Therefore, the Temporary Service model projects the number of customers as a function of
9		construction employment.
10		
11		3 Industrial Customer Model (Non-Phosphate): Non-phosphate industrial customers include two rate classes that have
12		been modeled individually: General Service and General Service Demand.
13		
14		a. The General Service Customer Model is a function of Hillsborough County commercial employment.
15		
16		b. The General Service Demand Customer Model is based on the recent growth trend in the sector.
17		
18		
19		4 Public Authority Customer Model: Customer projections are a function of population. The need for public
20		services will depend on the number of people in the region; therefore, consistent with the residential customer model,
21		Hillsborough County population projections are used to determine future growth in the public authorities sector.
22		
23		5 Street & Highway Lighting Customer Model: Customer projections are based on recent growth trends in the sector.
24		
25		
26	3	Energy Multiregression Model
27		
28		There are a total of seven energy models. All of these models represent average usage per customer (kWh/customer), except for the
29		temporary services model which represents total kWh sales. The average usage models interact with the customer models to arrive at
30		total sales for each class.
31		
32		The energy models are based on an approach known as Statistically Adjusted Engineering (SAE). SAE entails specifying end-use
33		variables, such as heating, cooling and base use appliance/equipment, and incorporating these variables into regression models. This
34		approach allows the models to capture long-term structural changes that end-use models are known for, while also performing well in the
35		short-term timetrame, as do econometric regression models.
36		
37		1 kesidenuai Energy woder: ine residential forecast model is made up of three major components; (1) ine end-use
38		equipment index variables, which capture the long-term net effect of equipment saturation and equipment efficiency
39		improvements; (2) The second component serves to capture changes in the economy such as household income,
40		nousenoio size, and the price or electricity; and, (3) i he fund component is made up of heating and cooling degree-day weather
41		variables, which serve to allocate the seasonal impacts of weather throughout the year.
42		

Supporting Schedules:

SCHEDULE F-5	FORECASTING MODELS	Page 7 of 17
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting	Type of data shown:
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1		

2	2 Commercial Energy Models: Total Commercial energy sales include commercial sales plus temporary service sales (temporary		
3	poles on construction sites); therefore, two models are used to forecast total commercial energy sales.		
4			
5	a. Commercial Energy Model: The model framework for the commercial sector is the same as the residential model; it also has		
6	three major components and utilizes the SAE model framework. The differences lie in the type of end-use equipment and in		
7	the economic variables used. The end-use equipment variables are based on commercial appliance/equipment saturation		
8	and efficiency assumptions. The economic drivers in the commercial model are commercial productivity measured in terms of		
9	dollar output per customer and the price of electricity for the commercial sector. The third component, weather variables,		
10	is the same as in the residential model.		
11			
12	b. Temporary Service Energy Model: The model is a subset of the total commercial sector and is a rather small percentage of		
13	the total commercial sector. Although small in nature, it is still a component that needs to be included. A simple regression		
14	model is used with the primary drivers being the temporary service customer growth.		
15			
16	3 Industrial Energy Model (Non-Phosphate): Non-phosphate industrial energy includes two rate classes that have been		
17	modeled individually: General Service and General Service Demand.		
18			
19	a. The General Service Energy Model utilizes the same SAE model framework as the commercial energy model. The weather component		
20	is consistent with the residential and commerical models.		
21			
22	b. The General Service Demand Energy Model is based on industrial employment, the price of electricity in the industrial sector,		
23	cooling degree-days and number of days billed. Unlike the previous models discussed, heating load does not impact this sector.		
24			
25			
26	4 Public Authority Sector Model: Within this model, the equipment index is based on the same commercial equipment saturation and		
27	efficiency assumptions used in the commercial model. The economic component is based on government sector productivity		
28	and the price of electricity in this sector. Weather variables are consistent with the residential and commercial models.		
29			
30	5 Street & Highway Lighting Sector Model: The street and highway lighting sector is not impacted by weather; therefore; it is a rather		
31	simple model and the SAE modeling approach does not apply. The model is a linear regression model where street & highway		
32	lighting energy consumption is a function of the number of billing days in the cycle, and the number of daylight hours in a day for each month.		
33			
34	The seven energy models described above plus an exogenous interruptible and phosphate forecast are added together to arrive at the total retail		
35	energy sales forecast.		
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Recap Schedules:

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SCHEDULE F-5	FORECASTING MODELS	Page 8 of 17
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting	Type of data shown:
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1		
2	4	Peak Demand Multiregression Model
3		
4		After the total retail energy sales forecast is complete, it is integrated into the peak demand model as an independent variable along with
5		weather variables. The energy variable represents the long-term economic and appliance trend impacts. To stabilize the peak demand
6		data series and improve model accuracy, the volatility of the phosphate load is removed. To further stabilize the data, the peak demand
7		models project on a per-customer basis.
6		
9		The weather variables provide the monthly seasonality to the peaks. The weather variables used are heating and cooling degree-days for
10		the temperature at the time of the peak, the 24-hour average on the day of the peak and the day prior to the peak. By incorporating both temperatures, the
11		model is accounting for the fact that cold/heat build-up contributes to determining the peak day.
12		
13		The non-phosphate per customer kW forecast is multiplied by the final customer forecast. This result is then aggregated with a phosphate
14		coincident peak forecast to arrive at the final projected peak demand.
15		
16	5	Phosphate Demand and Energy Analysis
17		
18		Because Tampa Electric's phosphate customers are relatively few in number, the company's Sales and Marketing Department
19		has obtained detailed knowledge of industry developments including:
20		
21		1 knowledge of expansion and close-out plans;
22		2 familiarity with historical and projected trends;
23		3 personal contact with industry personnel:
24		4 governmental legislation:
25		5 familiarity with worldwide demand for phosphate products.
26		
27		This department's familiarity with industry dynamics and their close working relationship with phosphate company representatives are
28		used to form the basis for a survey of the phosphate customers to determine their future energy and demand requirements. This survey
29		is the foundation upon which the phosphate forecast is based. Further inputs are provided by individual customer trend analysis
30		and discussions with industry experts.
31		
32		
33	6	Conservation, Load Management and Cogeneration Programs
34		
35		The effects of Tampa Electric's Conservation, Load Management and Cogeneration programs is incorporated into the forecasting process
36		by subtracting the expected incremental reduction in demand and energy from the forecasts.
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EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

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1	
2	III. CONSTRUCTION REQUIREMENTS
3	
4	The company construction requirements are determined by utilizing the system requirements as determined by the Resource Planning, Energy Supply Operations, Project
5	Management, Engineering & Construction and System Planning departments in conjunction with economic considerations developed by the Resource Planning and
6	Business Planning Departments. The individual components of the construction requirements are further broken down 'and evaluated on a number of factors prior to the
7	start of the budget cycle.
8	
9	1 Resource Planning reviews the need for additional generating capacity as determined by the generation expansion plan which is reviewed and updated
10	annually. The need for additional capacity is determined by the updated Customer, Demand and Energy Forecast, the effect of conservation and load
11	management programs, availability of generation from other sources at competitive rates and the need to reliably serve customer energy requirements in the
12	most economical way possible. The costs to be budgeted to meet these requirements are initially developed by Resource Planning and Energy Supply
13	Engineering and Construction utilizing standard industry cost data which is further refined by detailed architect/engineer estimates.
14	
15	2 System Planning annually develops the five-year T&D Construction Plan. This plan utilizes the customer growth forecast developed by Regulatory Affairs,
16	government agency requirements, and the knowledge and information about large customer plans gained from contacts with these customers. Energy
17	Delivery Project Management with the help of the respective engineering groups then develops cost and scheduling information for budget purposes.
1B	
19	3 The need to maintain the production facilities at their current or improved levels of generating capacity and availability through prudent equipment or component
20	replacement or improvement is reviewed prior to budget development as well as throughout the year In addition, a ten-year Major Outage Matrix (MOM) is
21	maintained in the Resource Planning Department to forecast major construction projects related to the existing equipment. The MOM defines what projects
22	will be performed in a given period. Once projects are identified, Energy Supply Operations and Engineering & Construction develop detailed cost estimates and
23	schedules for budget purposes.
24	
25	Once the costs are defined, each major construction project has a Program Scope Approval (PSA) document developed, reviewed and approved by various levels of
26	management. The PSA defines project scopes, costs and economic justification. The entire construction budget is then summarized and presented, along with the
27	PSAs, to the President and other officers for review and approval prior to submission to the Board of Directors for final approval.
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Supporting Schedules:

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1	
2	IV. ANNUAL OPERATIONS FORECASTS
3	
4	A. PLANNING AND RISK - PRODUCTION COSTING MODEL
5	
6	Planning and Risk, a computer software package that simulates the operations and financial commitments undertaken by utilities for generating electric power to satisfy
7	long-term customer requirements, is the company's comprehensive production costing model for projecting future fuel costs. Planning and Risk differs from conventional
8	production costing program in its treatment of generating unit forced outages. It is these forced outages that impact operating cost estimates, and projected utilization of
9	high-cost peaking and intermediate equipment which directly affect fuel budget forecasts. Since these outages are random and unpredictable, Planing and Risk employs a
10	special mathematical technique (Convergent Monte Carlo) to consider their resultant impact on fuel requirements and operating costs.
11	
12	Forced outages are treated within the program by a comprehensive probabilistic model. Each generating unit is represented by capacity states to give explicit consideration to
13	partial loss of unit capability and outages of varying duration. All possible capacity states of each unit are considered, in combination with all possible capacity states of all
14	other units, in order to obtain the most reasonable forecast of fuel consumption, operation costs, and plant capacity factors.
15	
16	For fuel budget application and system planning studies, Planning and Risk produces more reliable results than conventional hourly production costing programs
17	because of its explicit treatment of forced outages. Planning and Risk also provides a measure of system reliability, since expected unserved energy requirements are a
18	standard calculation. The basic data requirements include generating unit operations data, fuel price, quantity and availability; demand and energy, and system operating
19	characteristics.
20	
21	The basic outputs are system production costs, fuel quantities consumed, generation by unit, and BTU requirements.
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1	
2	B. FUEL AND INTERCHANGE BUDGET
3	
4	The fuel consumption forecast is prepared using data (described in MFR-8) from sources both within and outside the company. These data are used in a series of
5	mathematical calculations that simulate actual system operations. These calculations are currently performed using Planning and Risk, the same program used by
6	Tampa Electric in projecting fuel costs for the Fuel and Purchased Power Cost Recovery Clause. See also description in Section IV. A. of this MFR. The preparation of the
7	fuel budget involves five departments: Plant Stations, Fuels, Regulatory Accounting, Resource Planning, and Regulatory Affairs. The final fuel consumption quantities,
8	including net interchange sales, are developed and provided to both the Fuels and Regulatory Accounting Departments by Resource Planning. Based upon those
9	forecasted consumption quantities and the fuel pricing and fuel inventory levels, the Fuels Department estimates the purchase quantities of the various fuels required,
10	fuel purchase prices, transportation costs, and the timing of the flow of various fuel through the company's inventory system to the power plants. The Fuels Department
11	provides this information to the Regulatory Accounting and Resource Planning Departments.
12	
13	
14	The Regulatory Accounting Department reviews this information and establishes the forecasted fuel charge-out prices using appropriate accounting principles. Using the
15	information provided by the Regulatory Accounting Department, Resource Planning develops an interchange forecast which is provided to Regulatory Affairs along with the
16	system generation (MWH) and energy (BTU) requirements for use in the Fuel and Purchased Power Cost Recovery Clause. The average price of the existing inventory of
17	fuel, adjusted for the receipts of that particular fuel, is the per-unit cost which is applied to the expected fuel burn to determine the expected fuel expense for that fuel for the
18	month being considered. This process is carried out for each type of fuel for each month during the forecast period and then totaled to determine fuel recoverable expense for
19	each month of the forecast period. The Regulatory Accounting Department then prepares the final Fuel and Interchange Budget as it is formulated and used within
20	Tampa Electric.
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1		
2	C. REVENUE BUDGET	
3	The electric revenue billed to customers is calculated by the Regulatory Affairs Department, using the following data sources:	
4		
5	1 Customer, Demand, and Energy Forecast	
6		
7	2 Fuel and Interchange Budget	
8		
9	3 Recoverable Environmental Cost Recovery Clause expenses (budgeted by various budgeting locations within the company)	
11	4 Recoverable Conservation Cast Recovery Clause expenses (budgeted by uprices budgeting leadings within the company)	
12	 Recoverable Conservation Cost Recovery Glause expenses (budgeted by various budgeting locations within the company) 	
13	The process benins with the conversion of monthly customers and MWH sales from customer classes to rate schedules. Monthly billion KW are then derived by	
14	usion historical bad factors. A complete description of this process is contained in MER Schedule F-15. Base revenues are callulated usion the current annoval	
15	found in each schedules tariff. Fuel revenues are calculated using total Fuel and Purchased Power Cost Recovery factors, which are based on excesses included in the	
16	Fuel and Interchange Budget. Fuel factors are computed using the recoverable portion of the total fuel and net power transaction expenses contained in the budget, plus	
17	true-up, GPIF, and interest amounts.	
18		
19	Capacity revenues are calculated using Capacity Cost Recovery factors which are based on expenses included in the Fuel and Interchange Budget. Capacity	
20	factors are computed using only the recoverable portion of capacity expenses plus true-up and interest amounts.	
21		
22	Environmental and conservation revenues are calculated using factors, which are based on budgeted recoverable expenses included in the company's expense budget,	
23	plus the prior year's true-up, and interest.	
24		
25	Optional provision revenue are computed based up the projected quantity of MWH that will be purchased on behalf of interruptible customers during generation system	
26	deficiencies. The cost of power purchased, plus an administrative charge, equals the total optional provision revenue.	
27		
28	Florida Gross Receipts Tax Adjustment revenues are computed using the appropriate factor for the forecast year.	
29		
30	Franchise revenue is computed by applying a percentage, based on 2012 data, to the total of all the above-mentioned forecast revenues.	
31		
32	Deterred fuel and capacity revenue is accounted for by the Regulatory Accounting Department in accordance with the Commission prescribed practices of the Fuel and	
33	Purchased Power and Capacity Cost Recovery Clauses.	
34	Defend any incomptol and approximation excession is accounted for to the Demolatory Assumption Dependence is accounted any incomption and the	
30	Deterring environmental and conservation revenue is accounted for by the Regulatory Accounting Department in accounting to the contrained with Contrainston prescribed practices of the Environmental and Concentration Contract Co	
30		
38	The unbilled component revenues are computed by deduction MWHs relation to projected line losses, company use and large customers billed on the last day of the month	
39	from Net Energy for Load (NET) and deduction an estimate of the current go reported month's billions to determine unbilled MWHs. These MWHs are then priced on the most recent	
40	month's average base rates. The change in unbilled revenues outstanding in the period, compared to the previous period, indicates the amount of revenue recorded	
41		
42	Other operating revenues are gathered by the Financial Reporting Department from various areas of the company, based on current agreements and historical practices.	
Supporting Se	schedules:	Recap Schedules:

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1	D. OTHER OPERATION AND MAINTENANCE EXPENSES (EXCLUSIVE OF FUEL AND PURCHASED POWER)
2	
3	Tampa Electric determines the O&M needed to provide the high quality of service customers have come to expect. The company considers factors such as environmental and
4	regulatory compliance, reserve requirements and other items. Once the required projects and activities have been determined, the company estimates the costs associated
5	with those projects and activities. The costs are determined by analyzing the resources to be utilized and the price of those resources.
6	
7	Different tools are used to determine the costs of the resources needed, depending on the type of resource.
8	Materials and equipment are projected taking into account market conditions and cost trends that are relevant to each specific item.
9	
10	Each operating department within the company develops detailed resource budgets and O&M by FERC account. Operating departments distinguish O&M based on the
11	nature of the activity involved with consideration of the company's accounting policies and practices. Each operating department budgets according to its individual
12	needs, weighing its options regarding how to perform O&M work in the most efficient manner.
13	
14	Each detailed operating department budget is then submitted to the Accounting Department.
15	
16	All of the previously discussed factors are combined to produce a total projected amount of O&M for the company. The activities and projects that are necessary to provide
17	safe and reliable service to customers are planned by the departments that perform them and the costs are developed using consistent assumptions. The officers of the
18	company examine these totals for reasonableness and consistency. The President of Tampa Electric is ultimately accountable for managing the budget once it has received
19	Board of Directors' approval.
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				Historical Prior Year Ended 12/31/2012
				Witness: L.L. Cifuentes / J.S. Chroniste
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1	0, 130040-21		V FINANCIAL ANALYSIS	
2				
3	A. BUDGETED INCOME STATEM	ENT		
4				
5	The budgeted income statemer	nt is prepared by the Fi	nancial Reporting Department relying on data from other company personnel for certain figures in the Income	
6	Statement. The same accounti	ing principles, methods	and practices which are employed for historical data are applied to the data collected from others to arrive at the	
7	budgeted Income Statement. T	The Controller reviews	the assumptions and methods used to complete the preparation of the budgeted Income Statement.	
8	-			
9				
10	1 Revenues			
11	See Revenue Bu	dget section of this Sc	nedule.	
12				
13	2 Fuel and Intercha	nge Costs		
14	See Fuel and Net	t Interchange Budget s	ection of this Schedule.	
15				
16	3 Other Operation a	and Maintenance		*
17	See Other Operat	tion and Maintenance	Expenses section of this Schedule.	
18				
19	4 Deprecation and	Amortization Expense		
20	Depreciation and	amortization expenses	are computed by applying the rates from the company's last depreciation study approved, in Docket No. 110131-El	
21	by Commission O	rder No. PSC-12-017	5-PAA-EI to the beginning monthly plant-in-service balances on an account/subaccount level in the same manner that	
22	actual depreciatio	n and amortization ex	pense is computed.	
23				
24	5 Income Tax			
25	Current Federal a	ind State income tax e	xpenses are computed based on budgeted income before taxes, adjusted for any estimated permanent and timing	
26	differences define	ed under IRS Treasury	Regulations, times the current statutory rates. The income tax provision has been determined using comprehensive	
27	inter-period incom	te tax allocation where	each dollar of revenue and each dollar of expense have inherent tax consequences.	
28	Deferred taxes ar	e provided for all budg	eted timing differences in the forecast period. Investments tax credits deferred from prior years are amortized ratably	
29	based on book liv	es.		
30				
31	6 Taxes Other Than	n Income Taxes		
32	Taxes other than	income taxes and fee	s are determined by applying the tax and fee rate to the applicable basis. The taxes and fees are the property tax, state gros	\$
33	receipts tax, fede	ral excise tax, state sa	les & use tax, payroll tax (FICA and state & federal unemployment), state government leasehold tax, franchise fee	
34	and regulatory as	sessment fee. A portio	in of the payroll tax is capitalized and a portion of property tax is recorded as a non-utility expense. City and county business	
35	licenses are expe	ensed and paid when I	billed by the vanous taxing authorities.	
36	7	ada Llaad Durine Court	terution.	
37	/ Allowance for Fur	nus Used During Cons	<u>(rucion</u> truction (AEUDC) is actimated by applying the last EDEC approval. AEUDC acta is Desket No. 000446 C/	
38			ruction (AFUDU) is estimated by applying the last FFSU approved AFUDU rate in Ducket NO. 090446-EI,	
39	"Borrowed Evide	and "Other Funde" in	e average monomy varances or engine Construction avera in antiving at the averal AETIDC rate	
40	Burrowed Funds		based on the ratio of dest and blief sources of funds used in antiving at the overall Anobo falle.	

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2	A BUDGETED INCOME STATEMENT
3	(continued)
4	
5	8 Interest Expense
6	Interest expense on long-term debt is estimated by the Financial Reporting Department based on embedded cost rates for long-term debt outstanding at each
7	month-end. Interest expense on short-term debt is estimated based on the average balance outstanding each month of the budgeted period. The average
8	balance each month is the result of the company's cash requirements net of internally generated funds plus long-term financing. The cost rate is
9	supplied by the Treasury Department as part of the budget year financing plan.
10	
11	9 <u>Summary</u>
12	At the conclusion of the Income Statement budget process, certain analytical techniques are performed to provide assurance of the reasonableness of the
13	results. Approval of the Income Statement is then obtained after a thorough review by senior management, including final review and approval by the President
14	and the Board of Directors. Monthly budget-versus-actual analyses are performed, and these monthly variances are part of the internal control system that
15	facilitates the company's compliance with Sarbanes-Oxley.
16	
17	B. BUDGETED BALANCE SHEET
18	
19	The Balance Sheet budget process begins with estimated prior year-end balances and then treats each known change in significant Balance Sheet accounts as
20	though it were being actually booked in sequence. As a result of this procedure, thirteen-month Balance Sheets are developed. The development of significant
21	Balance Sheet line items is performed by the Financial Reporting Department using the following methodology:
22	
23	1 <u>Utility Plant</u>
24	The projected balance for plant-in-service is derived by taking the forecasted ending balances as of the prior year-end, adding plant additions
25	expected to be placed in-service and subtracting expected plant retirements. The amount shown for plant held for future use is derived by
26	adding expected purchases to the forecasted ending balance as of the prior year. The projected balance for Construction Work in Progress is
27	calculated by adding monthly construction expenditures to the forecasted prior year-end balance and subtracting plant additions expected to be
28	placed in-service. The projected balance for accumulated depreciation and amortization is derived by adding monthly depreciation expense
29	computed based on monthly depreciable plant-in-service balances to the balance at the forecasted prior year-end, and subtracting the cost of
30	expected plant retirements net of salvage values.
31	
32	2 Customer Accounts Receivable
33	Customer accounts receivable are calculated for each month based on the average of the last three years' average ratios, of monthly revenues billed
34	compared to accounts receivable balances. This ratio is then applied to monthly customer revenues.
35	
36	3 Unbilled Revenue Receivable
37	The projection is based on a calculation of budgeted unbilled MWHs multiplied by a budgeted revenue rate. The budgeted unbilled MWHs are
38	determined by taking the budgeted Retail Net Energy for Load (NEL) MWHs and subtracting estimated line losses, company usage, and usage of
39	interruptible customers to calculate the total MWHs to be billed. These MWHs are then divided into an estimated unbilled and billed MWH
40	classification based on the timing of meter reads. The budgeted revenue rate is calculated by taking budgeted base revenues (excluding
41	interruptible customers) divided by budgeted billed MWHs (excluding interruptible customers). The unbilled MWHs are then multiplied by the
42	average rate per MWH.

Supporting Schedules:

SCHEDULE F-5

FLORIDA PUBLIC SERVICE COMMISSION

FORECASTING MODELS

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Page 16 of 17

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

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 130040-El

1

2	B. BUDGETED BALANCE SHEET
3	(continued)
4	
5	4 Fuel Stock and Materials and Supplies
6	The budgeted balance for fuel stock is based on balances on hand at the forecasted prior year-end at each generation plant and increasing such amounts for
7	the projected cost of required monthly deliveries of fuel stock and reducing such amounts for the projected cost of fuel burned by each generation plant each
8	month based on the Generation Expansion Plan and Fuel Budget. Fuel prices and quantities delivered are provided by the Fuels Department and quantities
9	burned are provided by the Resource Planning Department. The balance for materials and supply inventories is based on estimates furnished to the
10	Financial Reporting Department by the Materials Management Department of the level of supplies required by the Energy Delivery and Energy Supply
11	Departments adjusted for unit cost increases for items procured at the composite inflation rate used in the budget.
12	
13	5 Capitalization
14	Budgeted capitalization balances and structure are made based on the budgeted year financing plan developed by the Treasury Department and approved by
15	the Chief Financial Officer. The budgeted balance for unappropriated retained earnings is calculated by adding to the balance at the prior year-end monthly
16	net income from the budgeted Income Statement and deducting expected dividend accruals based on the budget year financing plan previously referred to.
17	The budgeted balance for paid-in-Capital is calculated by adding to the balance at the prior year-end and adding expected equity contributions based on the
18	budgeted year financing plan previously referred to. The budgeted balance for long-term debt is calculated by taking the balance at the prior year-end and
19	reflecting any changes in long-term debt based on the budget year financing plan previously referred to.
20	
21	6 Notes and Accounts Payable
22	The budgeted balances for Notes Payable are based on borrowing requirements determined by monthly cash requirements net of funds generated plus
23	long-term financing.
24	The AP balances are estimated using historical data that is adjusted for any known additional future activity.
25	
26	7 Customer Deposits
27	The budgeted balances for customer deposits are calculated by applying growth factors based on actual monthly deposits for the previous year.
28	An average percentage of the deposit balance is determined and the average percentage is applied to each month's balance for the budgeted year.
29	
30	8 Accrued Taxes
31	The balance for federal and state income taxes is determined by adding to the forecasted prior year-end balance the monthly budgeted expense developed
32	per the Income Statement, net of payments based on statutory requirements.
33	
34	9 Accrued Interest
35	The budgeted balance for accrued interest is derived by adding monthly interest expense projections to the balance at the end of the prior year.
36	Such amounts are then reduced by projected monthly payments of interest accruals based on required interest payment dates on each series of long-term
37	debt. Payments on short-term interest are assumed to be made in the month following the expense accrual.
38	
39	10 Deferred Fuel Revenue
40	The budgeted balance for deferred fuel revenue is calculated by comparing budgeted monthly fuel revenues with budgeted monthly recoverable fuel and
41	interchange costs and deferring the net excess amounts billed in accordance with current FPSC and FERC policy.
42	

Supporting Schedules:

SCHEDULE F-5		FORECASTING MODELS	Page 17 of 17
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	If a projected test year is used, provide a brief description of each method or model used in the forecasting	Type of data shown:
		process. Provide a flow chart which shows the position of each model in the forecasting process.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
			Witness: L.L. Cifuentes / J.S. Chronister

DOCKET No. 130040-EI

1	B. BUDGETED BALANCE SHEET
2	(continued)
3	
4	11 Deferred Income Taxes
5	The budgeted balances for accumulated deferred income taxes are derived by adding the monthly deferred tax provisions estimated for Income Statement
6	purposes to the forecast balance at the prior year-end. The monthly provisions are computed on estimates of differences in the recognition of items of
7	income and expense for book versus tax purposes.
8	
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Supporting S	Schedules: Recap Schedules:

SCHEDULE F-6		FORECASTING MODELS - SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA	Page 1 of 3
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: If a projected test year is		If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of	Type of data shown:
		changes in the inputs to changes in outputs.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI			Witness: L.L. Cifuentes

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Percent Change Output Variable Percent Change Line (Output) Input Variable (Input) Affected No. 1 2 CUSTOMER VARIABLES 1) Florida Population 5% Residential Sales 5.0% 3 4 Commercial Sales 3.4% Sales to Public Authorities Sales 4.3% 5 Total Sales 3.9% 6 7 2) Hillsborough County Construction Employment 50% Temporary Service Sales 23% 8 Total Sales 0.003% 9 10 11 3) Hillsborough County Commercial Employment 5% Industrial - GS Sales 2.6% 12 Industrial Total Sales 0.05% 13 Total Sales 0.003% 14 15 16 17 18 AVERAGE USE VARIABLES 19 1) Billing Cycle-Based Heating Degree Days 50% Residential Sales 4.2% 20 Commercial Sales 0.4% 21 Industriel - GS Sales 0.7% 22 Industrial Total Sales 0.01% Sales to Public Authorities Sales 0.4% 23 24 Total Sales 2.1% 25 20% Residential Sales 9.3% 26 2) Billing Cycle-Based Cooling Degree Days 27 Commercial Sales 3.3% 26 Industrial - GS Sales 4.6% 29 Industrial - GSD Sales 1.5% Industrial Total Sales 1.3% 30 31 Sales to Public Authorities Sales 2.6% Total Sales 32 5.8% 33 34 35 36 37 36 39

Supporting Schedules:

Recap Schedules:

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SCHEDULE F-6		FORECASTING MODELS - SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA	Page 2 of 3
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: If a pro		If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of	Type of data shown:
		changes in the inputs to changes in outputs.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-El			Witness: L.L. Cifuentes

Line		Percent Change	Output Variable	Percent Change	
No.	Input Variable	(Input)	Affected	(Output)	
1					
2	AVERAGE USE VARIABLES				
3	3) Price of Electricity	10%	Residential Sales	-1.0%	
4			Commercial Sales	-0.7%	
5			Industrial - GS Sales	-0.2%	
6			Industrial - GSD Sales	-1.5%	
7			Industrial Sales	-1.2%	
8			Sales to Public Authorities Sales	-1.0%	
9			Total Sales	-0.9%	
10					
11	4) Hillsborough County Household Income	5%	Residential Sales	1.1%	
12			Total Sales	0.5%	
13					
14	5) Hillsborough County Persons Per Household	5%	Residential Sales	1.1%	
15			Total Sales	0.5%	
16					
17	6) Residential Cooling Appliance Trend	5%	Residential Sales	2.3%	
18			Total Sales	1.1%	
19					
20	7) Residential Heating Appliance Trend	5%	Residential Sales	0.4%	
21			Total Sales	0.2%	
22					
23	8) Residential Other Appliance Trend	5%	Residential Sales	2.7%	
24			Total Sales	1.3%	
25					
26	9) Commerical Cooling Appliance Trend	5%	Commercial Sales	0.8%	
27			Industrial - GS Sales	1.1%	
28			Sales to Public Authorities Sales	0.7%	
29			Total Sales	0.3%	
30					
31	10) Commerical Heating Appliance Trend	5%	Commercial Sales	0.04%	
32			Industrial - GS Sales	0.07%	
33			Sales to Public Authorities Sales	0.04%	
34			Total Sales	0.02%	
35					
36					
37					
38					
39					

Recap Schedules:

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SCHEDULE F-6		FORECASTING MODELS - SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA	Page 3 of 3
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:		If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of	Type of data shown:
		changes in the inputs to changes in outputs.	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY			Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
DOCKET No. 130040-EI			Witness: L.L. Cifuentes

Line		Percent Change	Output Variable	Percent Change	
No.	Input Variable	(Input)	Affected	(Output)	
1					
2	AVERAGE USE VARIABLES				
3	12) Commercial Other Appliance Trend	5%	Commercial Sales	2.6%	
4			Industrial - GS Sales	0.1%	
5			Sales to Public Authorities Sales	4.4%	
6			Total Sales	1.3%	
7					
8	13) Hillsborough County Commercial Output Per Customer	5%	Commercial Sales	2.6%	
9			Industrial - GS Sales	1.0%	
10			Total Sales	0.9%	
11					
12	14) Hillsborough County Industrial Employement	5%	Industrial - GSD Sales	2.3%	
13			Total Sales	0.1%	
14					
15	15) Hillsborough County Governmental Output Per Employee	5%	Sales to Public Authorities Sales	1.0%	
16			Total Sales	0.1%	
17					
18					
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21					
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SCHEDULE F-7			FORECASTING MODELS - HISTORICAL DATA	Paga 1 of c			
FLOR	DA PUB	LIC SERVICE COMMISSION EXPLANATION	: For each forecasting model used to estimate test year projections for customers, di	Type of data shown:	Type of data shown:		
			historical and projected values for the input variables and the output variables used	in estimating and/or validating	XX Projected T	est Year Ended 12/31/2014	
COMF	ANY: TA	MPA ELECTRIC COMPANY	the model. Also, provide a description of each variable, specifying the unit of measure	surement and the time span or	Projected P	rior Year Ended 12/31/2013	
			cross sectional range of the data.		Historical Prior Year Ended 12/31/2012		
DOCK	ET No. 1	130040-EI			Witness: L.	L, Cifuentes	
LINE							
NO.							
1		EXPLANATORY (INDEPENDENT) INPUT VARIABLES					
2							
3		Variable	Description	Source	Unit of Measure	Data Frequency	
4	(1)	Hillsborough County Population	Estimates of Hillsborogh County Population	Bureau of Economic and Business Research	Thousands	Monthly	
5	(2)	Hillsborough County Construction Employment	Employment for the Construction NAICS Super Sector	Moody's Analytics	Thousands	Monthly	
6	(3)	Hillsborough County Commercial Employment	Employment for the Commercial NAICS Super Sectors	Moody's Analytics	Thousands	Monthly	
7	(4)	Hillsborough County Government Employment	Employment for the Government NAICS Super Sector	Moody's Analytics	Thousands	Monthly	
8	(5)	Hillsborough County Industrial Employment	Employment for the Manufacturing NAICS Super Sector	Moody's Analytics	Thousands	Monthly	
9	(6)	Hillsborough County Real Commercial Output	Real (\$1996) gross dollar amount of goods and sarvices produced	Moody's Analytics	1996 dollars (Millions)	Monthly	
10	(7)	Hillsborough County Real Governmental Output	Real (\$1996) gross dollar amount of goods and services produced	Moody's Analytics	1996 dollars (Millions)	Monthly	
11	(B)	Tampa Electric Residential Customers	Number of residential households in Tampa Electric's service area	Forecast Model Output		Monthly	
12	(9)	Billing Cycle-Based Heating Degree Days	Billing cycle weigted estimate of the number of heating degree days	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly	
13	(10)	Billing Cycle-Based Cooling Degree Days	Billing cycle weigted estimate of the number of cooling degree days	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly	
14	(1 1)	Number of Billing Days in Billing Cycles	Billing cycle weighted estimate of the number of days billed	Tampa Electric	Days	Monthly	
15	(12)	Number of Daylight Hours	Estimate of the number of days billed weighted by 21 billing cycles	Tampa Electric	Hours	Monthly	
16	(13)	Real Price of Electricity - Commercial	Index (2000=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly	
17	(14)	Real Price of Electricity - Industrial	Index (2000=1) of price of electricity deflated by CPI	Tampa Electric	cants/kwh, 12-month moving average	Monthly	
18	(15)	Real Price of Electricity - Residential	Index (2000=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly	
19	(16)	Real Price of Electricity - Public Authorities	Index (2000=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly	
20	(17)	Hillsborough County Real Household Income	Household Income deflated by GDP-Implicit Price Deflator (2005=100)	Moody's Analytics	doilars per household	Monthly	
21	(18)	Hillsborough County Persons per Household	Average number of people in a household	Moody's Analytics		Monthly	
22	(19)	Residential Cooling Appliance Trend	Appliance saturation and efficiency trends for residential cooling appliances	Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
23	(20)	Residential Heating Appliance Trend	Appliance saturation and efficiency trends for residential heating appliances	Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
24	(21)	Residential Other Appliance Trend	Appliance saturation and efficiency trends for other residential appliances	Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
25	(22)	Commerical Cooling Appliance Trend	Appliance saturation and efficiency trends for commercial cooling appliances	Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
26	(23)	Commerical Heating Appliance Trend	Appliance saturation and efficiency trends for commercial heating appliances	itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
27	(24)	Commericel Other Appliance Trend	Appliance saturation and efficiency trends for other commercial appliances	Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly	
28	(25)	Tampa Electric Temporary Service Customers	Number of temporary servcie customers in Tampe Electric's servcie area	Forecest Model Output		Monthly	
29	(26)	Peak Day Heating Degree Days	Number of degree days on the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly	
30	(27)	Peak Day Cooling Degree Days	Number of degree days on the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly	
31	(28)	Day Prior to Peak Day Heating Degree Days	Number of degree days on the day prior to the peak day	Tampe Electric / NOAA	Degree-days (65 degree base)	Monthly	
32	(29)	Day Prior to Peak Day Cooling Degree Days	Number of degree days on the day prior to the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly	
33	(30)	Peak Day Heating Degree Days	Number of degree days at the hour of the peak	Tampa Electric / NOAA	Degree-days (50 degree base)	Monthly	
34	(31)	Peak Day Cooling Degree Days	Number of degree days at the hour of the peak	Tampe Electric / NOAA	Degree-days (80 degree base)	Monthly	
35	(32)	Non-phosphate Net Energy for Load Trend	Trend of net energy for load excluding the phosphate sector's usage	Forecast Model Output	MWH/customer, 12-mth moving average	Monthly	
36	(33)	Non-phosphate Net Energy for Load Summer Trend	Trend of summer net energy for load excluding the phosphate sector's usage	Forecast Model Output	MWH/customer, 12-mth moving average	Monthly	
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SCHE	DULE F-	7	FC	RECASTING MO	DELS - HISTORIO									Pa	ge 2 of 4
FLOR	DA PUB	LIC SERVICE COMMISSION EXPLANATION	ON: For each forecasting	model used to es	timate test year pr	ojections for custo	omers, demand, a	nd energy, provide	e the			Type of data sho	wn:		
			historical and project	ed values for the	nput variables and	the output varies	oles used in estima	ating and/or valida	iting			XX Pro	ojected Test Year	Ended 12/31/2014	1
COMP	ANY: TA	MPA ELECTRIC COMPANY	the model. Also, pro	vide a description	of each variable,	specifying the unit	t of measurement	and the time span	or			Pro	ojected Prior Year	Ended 12/31/2013	3
			cross sectional range	e of the data.								Historical Prior Year Ended 12/31/2012			
DOCK	ET No. 1	30040-EI										Wi	tness: L.L. Cifuent	es	
LINE															
NO.											_				
1															
2		EXPLANATORY (INDEPENDENT) INPUT VARIABLES -	(12 month averages)												
3			2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
4	(1)	Hillsborough County Population	1,059	1,086	1,115	1,146	1,175	1,196	1,206	1,218	1,231	1,240	1,249	1,262	1,280
5	(2)	Hillsborough County Construction Employment	35.6	37.4	41.3	45.9	47.6	45.2	39.5	30.9	26.6	26.2	25.3	27.1	28.7
6	(3)	Hillsborough County Commercial Employment	447.7	443.0	459.8	475.1	484.9	494.8	474.2	447.3	449.8	463.4	476.5	484.9	496.8
7	(4)	Hillsborough County Government Employment	79.4	78.7	78.3	78.4	78.6	80.0	80.6	82.6	82.3	82.5	83.2	84.0	85.8
8	(5)	Hillsborough County Industrial Employment	34.1	31.8	32.7	33.5	33.9	32.2	29.5	25.4	23.4	24.1	25.0	25.1	24.9
9	(6)	Hillsborough County Commercial Output	\$39,558	\$40,643	\$42,371	\$45,475	\$47,085	\$48,035	\$46,490	\$46,021	\$46,581	\$47,531	\$48,650	\$50,496	\$52,809
10	(7)	Hillsborough County Governmental Output	\$5,752	\$5,829	\$6,004	\$5,640	\$5,699	\$6,161	\$6,262	\$6,488	\$6,340	\$5,988	\$6,057	\$6,105	\$6,100
11	(8)	Tampa Electric Residential Customers	518,024	530,138	543,302	557,300	573,870	586,200	587,790	587,425	591,230	595,483	602,896	610,095	618,180
12	(9)	Billing Cycle-Based Heating Degree Days	545	687	547	532	499	381	433	457	1,000	575	273	512	512
13	(10)	Billing Cycle-Based Cooling Degree Days	3,775	3,545	3,490	3,467	3,513	3,906	3,602	3,825	3,642	3,846	4,008	3,655	3,655
14	(11)	Number of Billing Days in Billing Cycles	367	364	367	365	364	366	364	363	364	365	367	365	365
15	(12)	Number of Daylight Hours	4,436	4,438	4,448	4,437	4,436	4,438	4,448	4,437	4,436	4,438	4,448	4,437	4,436
16	(13)	Real Price of Electricity - Commercial	1.0872	1.1056	1.1297	1.1249	1.1439	1.2260	1.2178	1.2743	1.2663	1.1868	1.1225	1.1271	1.1337
17	(14)	Real Price of Electricity - Industrial	1.0955	1.1220	1.1490	1.1503	1.1826	1.2856	1.2649	1.3610	1.3849	1.3066	1.2321	1.2341	1.2503
18	(15)	Real Price of Electricity - Residential	1.0541	1.0581	1.0736	1.0689	1.0814	1.1422	1.1294	1.1706	1.1659	1.1001	1.0424	1.0374	1.0410
19	(16)	Real Price of Electricity - Public Authorities	1.0941	1.1104	1.1306	1,1307	1.1503	1.2303	1.2139	1.2689	1.2472	1.1716	1.0997	1.0997	1.1096
20	(17)	Hillsborough County Real Household Income	\$82,251	\$84,105	\$86,430	\$88,429	\$91,485	\$91,769	\$90,937	\$86,465	\$86,139	\$87,153	\$87,979	\$89,918	\$92,919
21	(18)	Hillsborough County Persons per Household	2.56	2.57	2.57	2.58	2.58	2.58	2.59	2.59	2.59	2.59	2.59	2.59	2.59
22	(19)	Residential Cooling Appliance Trend	3,633.9	3,663.8	3,647.5	3,736.0	3,690.9	3,653.8	3,662.0	3,604.2	3,544.6	3,523.6	3,494.2	3,469.8	3,447.5
23	(20)	Residential Heating Appliance Trend	1,424.6	1,430.3	1,436.0	1,441.4	1,410.3	1,385.8	1,374.8	1,352.7	1,336.3	1,325.7	1,311.1	1,301.5	1,290.4
24	(21)	Residential Other Appliance Trend	799.3	809.9	820.9	832.7	833.7	833.2	834.5	833,4	832.4	826.3	824.3	809.1	803,1
25	(22)	Commerical Cooling Appliance Trend	3.3	3.3	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.0	2.9	2.9	2.9
26	(23)	Commerical Heating Appliance Trend	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	Q.6	0.6	0.5	0.5	0.5
27	(24)	Commerical Other Appliance Trend	14.2	14.2	14.2	14.0	13.8	13.7	13.6	13.4	13.2	13.2	13.1	13.1	13,1
28	(25)	Tampa Electric Temporary Service Customers	3,413	3,627	3,876	4,222	4,036	3,057	2,137	1,4/4	1,328	1,345	1,345	1,403	1,462
29	(26)	Peak Day Heating Degree Days	65	50	43	69	25	49	49	49	100	34	75	78	10
30	(27)	Peak Day Cooling Degree Days	136	141	135	131	149	142	143	147	133	100	119	119	119
31	(28)	Day Prior to Peak Day Heating Degree Days	67	39	42	44	30	32	44	60	127	33	12	110	110
32	(29)	Day Prior to Peak Day Cooling Degree Days	131	131	132	125	141	139	130	141	121	147	119	119	19
33	(30)	Peak Day Heating Degree Days	45	28	27	30	10	19	32	33	44 51	22	42	47	47
34	(31)	Peak Day Cooling Degree Days	73	43	04 D 485	2 502	2 472	2 4 25	2 304	2 2 4 2	2300	2.249	2 265	2 242	10
35	(32)	Non-prospirate Net Energy for Load Trend	-	-	2,400	2,002	2,473	2,420	2,394	2,342	2,309	2,240 745	2,200	2,243	2,230
36	(33)	Non-huoshiate Net Flielda tot road 2numet 1 leug	-		621	000	023	007	000	100		140	100	141	746
37															

- Supporting Schedules:

SCHEDULE F-7			F	FORECASTING MODELS - HISTORICAL DATA								Page 3 of		
FLOF	RIDA PUB	LIC SERVICE COMMISSION EXPLAN	ATION: For each forecasting	For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the								Type of data shown:		
			historical and project	cted values for the	input variables ar	nd the output varia	ables used in estin	nating and/or valid	lating			XX Projected Test Year Ended 12/31/2014		
сом	PANY: TA	AMPA ELECTRIC COMPANY	the model. Also, pr	the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or								P	rojected Prior Year E	Ended 12/31/2013
			cross sectional rang	e of the data.								н	istorical Prior Year E	inded 12/31/2012
DOC	KET No. 1	130040-EI										w	itness: L.L. Cifuente	8
LINE														
NO.														
1														
2		DEPENDENT INPUT VARIABLES (Historical Actual	<u>s}:</u>											
3														
4													January-May	
5		Customers (12-month average):	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
6	(1)	Residential Customers	518,554	531,257	544,313	558,728	575,111	586,776	587,602	587,613	591,554	595,914	601,578	
7	(2)	Commercial Customers	61,252	62,415	63,612	64,805	66,169	67,834	68,633	68,709	68,850	69,176	69,493	
в	(3)	Temporary Service Customers	3,413	3,627	3,876	4,222	4,036	3,057	2,137	1,474	1,326	1,345	1,391	
9	(4)	Small Industrial Customers	335	442	509	539	659	662	601	630	670	715	749	
10	(5)	Large Industrial Customers	551	701	734	744	774	782	771	747	721	736	736	
11	(6)	Public Authorities' Customers	5,812	6,188	6,226	6,447	6,706	6,992	7,271	7,521	7,607	7,666	7,682	
12	(7)	Street Lighting Customers	220	211	209	209	199	201	202	227	220	203	209	
13														
14														
15														
16		Average Use (kWh-per-Customer):												
17	(8)	Residential Average Use	15,517	15,557	15,235	15,325	15,164	15,119	14,545	14,749	15,526	14,630	5,110	
18	(9)	Commercial Average Use	95,153	93,644	94,080	96,125	96,012	96,382	93,192	91,282	90,334	89,695	34,776	
19	(10)	Temporary Service Sales	974	958	887	860	951	1,171	1,287	1,866	2,073	2,044	824	
20	(11)	Small Industrial Average Use	43,912	42,715	42,317	42,745	38,392	38,211	38,702	30,532	28,254	27,473	10,443	
21	(12)	Large Industrial Average Use	1,660,245	1,392,706	1,331,959	1,380,346	1,372,529	1,357,528	1,314,785	1,207,300	1,175,683	1,175,699	488,260	
22	(13)	Public Authorities' Average Use			247,691	245,436	239,662	241,979	244,248	235,490	226,683	229,727	88,413	
23	(14)	Street Lighting Average Use	251,505	269,849	277,304	285,629	305,123	311,359	314,623	300,094	329,766	364,666	150,047	
24														
25														
26														
27		Non-Phosphate Peak Demand (kW-per-Customer):												
28	(15a)	Winter Peak Demand	6.0	6.2	5.1	5.6	5.7	4.9	5.4	5.9	6.6	5.7	5.1	
29	(15b)	Summer Peak Demand	5.9	5.8	5.8	6.1	6.0	6.0	5.8	5.9	5.7	5.7	NA	
30														
31														
32														
33														
34														
35														
36														
37														
38														
39														
40														
41														
42														

SCH		-7	F	DRECASTING M	ODELS - HISTOR	ICAL DATA								P	age 4 of 4
FLO	RIDA PUE	BLIC SERVICE COMMISSION	EXPLANATION: For each forecasting	model used to e	stimate test year p	projections for cus	tomers, demand, a	ind energy, provid	e the			Type of data shown:			
			historical and projec	ted values for the	input variables a	nd the output varia	ables used in estim	ating and/or valid	ating			XX Projected Test Year Ended 12/31/2014			
COM	PANY: T/	AMPA ELECTRIC COMPANY	the model. Also, pro	the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or								Pi	rojected Prior Yea	Ended 12/31/201	13
			cross sectional rang	cross sectional range of the data. Historical Prior Year Ended								Ended 12/31/201	12		
DOC	KET No. 1	130040-EI											itness: L.L. Cifuer	ites	
LINE															
NO.												_			
1															
2		MODEL OUTPUT:													
3															
4															
5		Customers (12-month average):	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
6	(1)	Residential Customers	518,589	531,209	544,387	558,552	574,923	586,718	587,992	587,830	591,662	595,844	603,406	610,685	618,914
7	(2)	Commercial Customers	61,250	62,448	63,625	64,868	86,193	67,774	68,599	68,720	68,869	69,184	69,804	70,527	71,404
8	(3)	Temporery Service Customers	3,398	3,484	3,681	3,906	3,991	3,741	2,016	1,592	1,379	1,358	1,311	1,403	1,482
9	(4)	Small Industrial (GS) Customers	345	474	513	525	636	664	597	629	667	718	731	738	747
10	(5)	Large Industrial (GSD) Customers	488	698	714	716	744	785	766	746	723	736	735	735	735
11	(6)	Public Authorities' Customers	5,778	6,126	6,279	6,475	6,738	6,980	7,271	7,515	7,597	7,668	7,712	7,781	7,874
12	(7)	Street Lighting Customers	219	211	209	209	200	202	202	227	220	203	210	213	217
13															
14															
15															
16		Average Use (kWh-per-Customer):													
17	(8)	Residential Average Use	15,371	15,470	15,229	15,481	15,187	15,150	14,687	14,692	15,466	14,517	14,178	13,937	13,924
18	(9)	Commercial Average Use	95,341	93,834	93,691	96,911	95,795	96,096	92,616	91,601	90,342	89,422	89,554	88,259	88,535
19	(10)	Temporary Service Sales	993	991	949	955	942	908	1,290	1,284	1,462	1,389	1,431	1,414	1,375
20	(11)	Small Industrial (GS) Average Use	43,958	42,878	41,805	42,560	38,743	38,549	37,883	31,119	28,526	27,569	27,416	27,246	27,235
21	(12)	Large Industrial (GSD) Average Use	1,657,008	1,378,361	1,347,942	1,395,731	1,380,248	1,354,131	1,305,032	1,206,355	1,172,947	1,170,978	1,203,129	1,196,795	1,190,573
22	(13)	Public Authorities' Average Use	-	-	249,482	242,283	238,059	243,916	243,227	234,473	229,181	227,567	228,782	224,838	223,858
23	(14)	Street Lighting Average Use	254,123	269,816	278,197	284,394	302,745	308,996	315,226	300,656	329,349	365,023	358,503	360,878	364,348
24															
25															
26															
27		Non-Phosphate Peak Demand (kW-per-Custon	ner):												
28	(15a)	Winter Peak Demand	6.0	6.2	5.1	5.4	5.4	5.0	5.4	5.7	6.4	5.7	5.2	5.7	5.7
29	(15b)	Summer Peak Demand	5.9	5.8	5.8	6.0	6.0	6.1	5.9	5.9	5.7	5.7	5.6	5.6	5.5
30															
31															
32															
33															
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42															

SCHEDULE F-8	ASSUMPTIONS	Page 1 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-EL		Ashburn

2		INDEX TO ASSUMPTIONS						
3								
4		2014 FORECAST / BUDGET	Page(s)					
5	١.	Overview	2					
6 7	n	Customer Demand and Energy Forecast	2-3					
8								
9	111.	System Construction Requirements						
10		1. Production Plant	4					
11		2. Transmission and Distribution Plant	5 - 8					
12		3. General Plant	9					
13		4. AFUDC rate	9					
14								
15	ŧ٧.	System Operations						
16		1. System Capacity	10					
17		2. Planned Unit Maintenance	11					
18		3. Unit Outage Rates	12					
19		4. Unit Net Heat Rates	13					
20		5. Fuel Prices	14					
21		6. Interchange	15 - 16					
22		7. 2014 Revenue Budget	17 - 18					
23		8. Operation and Maintenance Expenses	19					
24		A. Cost Change Rates	19					
25		a Inflation	19					
26		b. Labor	19					
27		c. Material	·19					
28		d. Contractors	19					
29		e. Vehicle Rates	19					
30								
31	٧.	Financial Analysis						
32		1. Financing / Capital Structure	20					
33		2. Budgeted Income Statement	20 - 21					
34		3. Budgeted Balance Sheet	22 - 24					
35								
36								
37								
38								
39								
40								
4 1								
42								

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SCHEDULE F-8	ASSUMPTIONS	Page 2 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-EI		Ashburn

1						
2	I. OV	/ERVIEW				
3						
4	T	nis section of MFR Schedule F-8 follows the same general format as MFR Schedule F-7, white	ch provides a list of mode	el input variable	es used in the fo	recasting
5	рго	ocess. MFR Schedule F-8 provides the assumptions which were used in the forecasting proce	ess described in MFR Sc	hedule F-5.		
6						
7	II. CU	ISTOMER, DEMAND AND ENERGY FORECAST				
8	Fo	r the projected test year, 2014, the following assumptions were used in developing Tampa El	ectric's sales forecast. Fo	or a detailed de	escription	
9	an	d source of each model variable, refer to MFR Schedule F-7. The customer models interact	with the average usage n	nodels to arrive	e at total sales fo	r each class
10				0044 8-4-		
11				2014 Data		
12			2014	Annual	Level	
13				Change (%)	Change	
14	()	1) Hillsborough County Population (thousands)	1,280	1.40%	18	
15	(2	risoporougn County Construction Employment (thousands)	28.7	5.90%	1.0	
16	(;	Inisporougn County Commercial Employment (thousands) Hildebaseuch County County Employment (thousands)	496.8	2.45%	11.9	
17	(*	 Hillsborough County Government Employment (thousands) Hillsborough County Industrial Employment (thousands) 	85,8	∠.00% 0.72%	(0.2)	
10	(*	Allsborough County Industrial Employment (industrius) Hillsborough County Real Commercial Output (1996 dollars, millions)	24.9 \$52.800	-0.72%	(0.2)	
20	0	7) Hillsborough County Real Covernmental Output (1996 dollars, millions)	\$52,609 \$6,100	4.36%	φ 2,312 _\$5	
20		R) Tampa Electric Recidential Customere	\$0,100 618 160	-0.00%	8.066	
27			512	0.00%	0,000	
23	(1	0) Billing Cycle-Based Cooling Degree Days	3 655	0.00%	-	
23	(1	1) Number of Billing Days in Billing Cycles	365	0.00%	_	
25	(1	2) Number of Davioht Hours	4,436	-0.02%	(1)	
26	(1	3) Real Price of Electricity Index (2000=1) - Commercial	1.1337	0.59%	0.0066	
27	(1	4) Real Price of Electricity Index (2000=1) - Industrial	1,2503	1.32%	0.0163	
28	. (1	(5) Real Price of Electricity Index (2000=1) - Residential	1.0410	0.34%	0.0035	
29	(1	6) Real Price of Electricity Index (2000=1) - Public Authorities	1,1096	0.91%	0.0100	
30	(1	7) Hillsborough County Real Household Income	\$92,919	3.34%	\$3,002	
31	(1	8) Hillsborough County Persons per Household	2.59	0.00%	-	
32	(1	9) Residential Cooling Appliance Trend	3,447.5	-0.64%	(22.3)	
33	(2	20) Residential Heating Appliance Trend	1,290.4	-0.85%	(11.1)	
34	(2	1) Residential Other Appliance Trend	803.1	-0.74%	(6.0)	
35	(2	22) Commerical Cooling Appliance Trend	2.9	-1.03%	(0.0)	
36	(2	23) Commerical Heating Appliance Trend	0.5	0.00%	-	
37	(2	24) Commerical Other Appliance Trend	13.1	0.15%	0.0	
38	(2	25) Tampa Electric Temporary Service Customers	1,482	5.65%	79	
39						
40						
41	No	te: Numbers could be different due to rounding.				
42						

SCHEDULE F-8 ASSUMPTIO				Page 3 of 24				
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a sche	dule of assum	ptions used in a	developing pr	ojected or	Type of data shown:		
	estimated data. As a minimum, state assumptions used for balance sheet, income statement					XX Projected Test Year Ended 12/31/2014		
COMPANY: TAMPA ELECTRIC COMPANY and sales forecast.						Projected Prior Year Ended 12/31/2013		
						Historical Prior Year Ended 12/31/2012		
						Witness: Cifuentes / Hornick/ Young/		
						Chronister/ Register/ Callahan/		
DOCKET No. 130040-Ei						Ashburn		
1								
2 II. CUSTOMER, DEMAND AND ENERGY	/ FORECAST (continued)		2014 Data					
3		2014	Annual	Level				
4 Assumptions of MetrixND Input Varia	ables for Peak Demand Models		Change (%)	Change				

--

--

-

(4.4)

(0.9)

2.7%

2.8%

5	(26)	Peak Day Heating Degree Days	76	0.00%
6	(27)	Peak Day Cooling Degree Days	119	0.00%
7	(28)	Day Prior to Peak Day Heating Degree Days	76	0.00%
8	(29)	Day Prior to Peak Day Cooling Degree Days	119	0.00%
9	(30)	Peak Day Heating Degree Days	47	0.00%
10	(31)	Peak Day Cooling Degree Days	61	0.00%
11	(32)	Non-phosphate Net Energy for Load Trend	2,238	-0.20%
12	(33)	Non-phosphate Net Energy for Load Summer Trend	746	-0.13%
13				

Assumptions for Escalation Rates

Supporting Schedules:

(34) Non-Production Escalation Rate: Consumer Price Index, All Urban Consumers, All Items (35) Production Escalation Rate: Blend of two Handy Whitman Indices, South Atlantic Region

Recap Schedules:

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SCHEDULE F-8	ASSUMPTIONS	Page 4 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-El		Ashburn
I 2 III. SYSTEM CONSTRUCTION REQUIREMENTS		
3		
4 1. PRODUCTION PLANT EXPANSION	Production plant expansion is required to meet the needs of Tampa Electric's growing customer base cost-	effectively while maintaining
5	system reliability and environmental requirements. The major projects associated with the plan are listed t	below:
6		
7	2014 Polk Water Project	
8	Tampa Electric is in the process of adding pumping, transmission pipeline and water treatment facilities for	bringing reclaimed water
10	to the Polk Power Station. The reclaimed water will be sourced from the City of Lakeland Watland Treatment	ent System and conveyed via a new
11	water transmission pipeline to the Polk Power Station. The reclaimed water will then be processed using r	pretreatment followed by reverse osmosis
12	High-quality permeate from the process will be used for cooling water in the existing cooling reservoir while	a poor-quality reject will be injected
13	into two 8000-foot UIC wells. The pipeline is designed to transmit up to 17 Million Gallons per Day ("MGD") of reclaimed water while the initial phase of
14	water treatmentwill be capable of treating up to 5.2 MGD.	,
15		
16	General Generation Plant Facilities	
17		
18	General Plant Facilities plans reflect the need to support company activities that serve growing customer re	equirements. The plan includes
19	necessary major improvements and replacements at the Big Bend Power Station to ensure the production	of reliable and cost-effective energy
20	that meets environmental requirements.	
21		
22	Big Bend Station has a 10-week fall outage on Big Bend Unit 1 to repair or replace the following equipmen	
23	Airpreheater Baskets & Seals Replacement, Boiler Feed Pump Turbine Blade Replacement, Coal Nozzle F	Replacement, Boiler Feed Pump
24	Element Replacement, Digital Control System ("DCS") Software and Hardware Upgrade, Cooling Tower R	eplacement, High Temp Super Heater
25	Dissimilar metal weld Replacement, Boller Primary Reneater Replacement, Boller Primary Superneater R	epiacement, Boller Waterwall
26	Platens Replacement, Generator Rewind/Rings and High Pressure/Internetiate Pressure/Low Pressure II	urbine and valves.
28	Bin Band Station has an eight-week spring outgoe on Bin Band Unit 4 to repair or replace the following en	inment.
20	Boller Fluid Cooled/Steam Cooled Spacers, Turbine Exhaust Hood Spray Nozzles, C2 Oxidation Air Comp	ressor Real Generator Hydrogen
30	Coolers Clean Tubes Flue Gas Desulfinization ("EGD") "C" & "D" Booster Fans Lock-out Skid Replaceme	nt EGD Controls Llograde. "C" Booster Fan Inlet
31	Vanes Replacement. "C" Booster Fan Upgrade."D" Booster Fan Partial Repl. FGD Outlet Duct Replaceme	nt. "C" FGD Tower Inlet Duct Modification.
32	Boiler Feed Pump Element Replacement, Burner Assembly/Coal Nozzle Replacement, Circulating Water I	Discharge Outfall Struct Replacement.
33	Coal Piping Replacement. Cooling Tower Replacement. DCS System Software and Hardware Upgrade. Fo	eedwater Piping Replacement. Finishing
34	Reheater Replacement, Hot Reheat Piping Replacement, Precipitator Overhaul and "D" FGD Tower Inlet I	Duct Replacement.
35		
36	Big Bend Station will spend capital on common components such as: Energy Support Services ("ESS") Co	alfield Dravo Refurbish, ESS various
37	chutes/belt/conveyors, ECRC Continuous Mercury Monitor, BB2 ECRC SCR 4th Catalyst Additional, ECRC	C 316b Study, Reverse Osmosis System
38	Upgrades, Manatee Viewing Center Boardwalk/Tower/Docks, BB1 & 2 FGD Controls Upgrade, Big Bend S	South 40 Liner and Gypsum Storage Addition.
39		
40	Bayside Power Station will spend capital on: 1C CT Repairs, ST1 Generator Step-up Transfomer Replacer	ment and ST1 Valves Replacement
41		
42	Polk Power Station will spend capital on: Polk Units 2-5 Combined-Cycle Addition, Warehouse Addition ar	d Polk 1 Brine Grey Water Evaporator Replacement

SCHEDULE F-8	ASSUMPTIONS Pag						
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATIO	N: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:					
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014					
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013					
		Historical Prior Year Ended 12/31/2012					
		Witness: Cifuentes / Hornick/ Young/					
		Chronister/ Register/ Callahan/					
DOCKET No. 130040-EI		Ashburn					
1							
2 2. TRANSMISSION AND DISTRIBUTION EXPANSION							
3	The Energy Delivery ("ED") expansion plan reflects the need to serve growing customer requirements while ma	aintaining system integrity and reliability.					
4	Information for these expansion plans were developed by the ED System Planning, Operations, Distribution, T	ransmission and					
5	Substation Engineering departments. The following major projects are included in the plan:						
6							
7	2014 Projects						
8							
9	Polk Power Station Combined-Cycle Expansion	and a state of the					
10	The most significant project that will have construction activities in 2014 is the tranmission and substation cont	ruction related to the expansion of Polk					
11 Power Station. The major components of this project are listed below, all of which may have engineering or construction activities in 2014 depending							
12	upon final schedules:						
13							
14	Paretian 220k) (circuit 220007 between Big Read Station and the new Asson Switching Station						
15	Retaining 230kV circuit 230007 between big bend Station and the new Aspen Switching Station						
16	Retating 2004/ circuit 220605 between Polk Power and Pabliedale						
17	Now construction of approximately 15 circuit miles of 220kV circuit 220402 between Mines app	45000					
10	New construction of two circuits, each approximately six circuit miles of 230kV circuit 230427 b	notween Asnen and Eisbhawk					
30	Circuit modifications of 230kV circuits 230005 and 230404 at Fishbawk						
21	Removal and relocation of a portion of 230kV circuit 230606 between Polk Power and Pebblec	ale					
21	New construction of 230kV circuit 230635 between Polk and Mines						
23	Modifications to accommodate reactor addition at Davis						
24	Transmission inerconnect construction at Polk Power						
25							
26	Substation construction and expansion to include:						
27	New contruction of the 230kV Aspen Switching Station						
28	New contruction of a switcheable reactor at Davis						
29	Upgrade of Fishhawk for additional capacity						
30	Upgrade of Mines for additional capacity						
31	Substation interconnect constuction at Polk Power						
32	Upgrade of 16 circuit breakers at for additional capacity						
33							
34							
35	Distribution construction to include:						
36	New construction associated with the new Aspen Switching Station						
37							
38							
39	All of the above activities include significant real estate, environmental, line clearance, telecom and other mis	cellaneous work.					
40							
41							
42							
Supporting Schedules:		Recap Schedules:					

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SCHEDULE F-8	ASSUMPTIONS	Page 6 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or Type of da	ta shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement XX	Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-EI		Ashburn
1 2. TRANSMISSION AND DISTRI	IBUTION EXPANSION	
2 (contínued)		
3	Transmission Line Construction	
4		
5	230kV Line Construction Projects:	
6		
7	FAC-003-002 230kV Transmission Corridor Widening	
8	Transmission corridor surveying and widening associated with NERC FAC-00302.	
9		
10	<u>Unio Substation 230KV bis Recomputation</u>	
11	Reconstruction of the Onio Substation to a ring bus configuration.	
12	Polk Power Evansion	
14	roux round Lagarision (See transmission construction under Polk Power Station Combined-Cycle Expansion Project on previous pare)	
14		
16	89kV Line Construction Projects	
17		
18	Circuit 66042 Rebuild - Cypress to Skyway	
19	Relocation and reconstruction of 69kV circuit 66402 between Cypress and Skyway Substation in the vicinity of Tampa Inter	national Airport.
20	Portion of the circuit presently located in a Tampa Bay estuary.	
21		
22	<u>Circuit 66026 Rebuild - Yukon Tap</u>	
23	Construction of dual 69kV taps at Yukon Substation accomodating a future loop.	
24		
25	<u>Circuit 66830 Rebuild - South Eloise to Winter Haven</u>	
26	Rebuild/rerate of approximately 2.72 circuit miles of 69kV circuit 66830 for additional capacity.	
27		·
28	Circuit 66042 Rebuild - Clearview, Grey, to Cypress	
29	Build/rebuild approximately 2.5 circuit miles of 69kV circuit 66042 and complete circuit breaker and switch upgrades and Circuit breaker and switch upgrades and Circuit 66042 and complete circuit breaker and switch upgrades and Circuit 66042 and complete circuit breaker and switch upgrades and Circuit 66042 and complete circuit breaker and switch upgrades and Circuit 66042 and complete circuit 66042	earview, Grey St. and Cypress St.
30	substations for additional capacity.	
31	Circuit 66/17 Debuild Wildersees to Handcart	
32	Circuit Our Tresultur - winderness to training of R0kV circuit 66417 for additional canacity	
34		
35	Circuit 66025 Rebuild - River to Cross Creek	
36	Rebuild/rerate approximately 11 circuit miles of 69kV circuit for additional capacity.	
37		
38	Circuit 66004 Rebuild - 11th Ave. to 14th St.	
39	Rebuild/rerate approximately 2 circuit miles of 69kV circuit for additional capacity.	
40		
41		
42		
Supporting Schedules:		Recap Schedules:

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SCHEDULE F-8	ASSUMPTIONS	Page 7 of 24	
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:	
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014	
COMPANY; TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013	
		Historical Prior Year Ended 12/31/2012	
		Witness: Cifuentes / Hornick/ Young/	
		Chronister/ Register/ Callaban/	
DOCKET No. 130040-EL			
	PUTION EXPANSION		
1 2. TRANSMISSION AND DISTRIE			
2 (continued)			
3	baky Line Construction Projects (continued):		
4	Circuite 20248 Esteroine de la se De la Mandau De la		
5	Circuite 66046 Extension - Jackson Rd. to Meadow Park		
6	Build approximately 2.4 miles of 69kV circuit to loop Sheldon and Jackson Rd. substations.		
7			
8	Foundation Remediation 22nd Street and Causeway		
9	Remediation of transmission foundations in the vicinity of northeast Tampa Bay.		
10			
11	Distribution Line Construction		
12			
13	Florida Polytechnical - On Campus		
14	Installation of the on-campus distribution network to serve the new Fiorida Polytechnical University in Polk (County.	
15			
16	CSX Rail Transfer Facility		
17	Several miles of combined overhead and underground distribution construction to serve a new three MW ra	il transfer facility in Polk County	
18			
19	Port Redwing Feeder		
20	Overhead 13kV main feeder construction for port expansion.		
21			
22	South County Water Treatment Plant		
23	Several new distribution service points, transmission and distribution work to accommodate Hillsborough C	ounty water treatment plant expansion and	
24			
25			
26	Obsolete Feeder Circuit Breaker Benlacements		
20	A multi-year program to replace to provide 12 kV circuit breakers with new magnetic actuated circuit breaker	Age maintenance cost fault duty	
27	A malayeer program to replace obsolete in the wind meakers with new magnetic actual de during the ease	s. Age, maintenance cost, raut duty,	
28			
29			
30		the second s	
31	A multi-year project involving the installation of several thousand street lights over five years in high crime a	reas within the City of Tampa.	
32			
33	Uther Customer-ariven Distribution Projects:		
34			
35	Coca-Cola Plant Expansion		
36	Installation of several distribution and service points of the Coca-Cola plant in Auburndale. Also supported	by the expansion of Ariana	
37	substation.		
38			
39			
40			
41			
42			

SCHEDULE F-8	ASSUMPTIONS	Page 8 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-EI		Ashbum
1		
2 2. TRANSMISSION AND DISTRIBU	JTION EXPANSION	

2	2.	(continued)		
3		(continued)	Cubatation and Switchi	
4			Substation and Switchi	ng Station Projects:
5			Bolk CC Expansion	
•				in and supervise under Delly Deven Oleking Combined Could European Device the answer Einhouse
			(See substation construct	ion and expansion under Poik Power Station Combined-Cycle Expansion Project on page 5 above)
8			Wennedolle Substation De	
9			wyandolle Substation Re	moval and Tampa Bay Desai ard Toky Circuit
10			Removal of the obsolete	wyandoue distribution substation and installation of one new Taky Circuit from the Desai substation
11			Asiaan Cubatalian Linear	<i>.</i>
12			Ariana Substation oburat	12 presented d/accessories to a (2) bus (2) 27 N/A substation to accessmedate new lead in the surrounding area of Auburdala
13			Anana substation will be	
14			Himos Substatin Llogrado	
10			Himes substation will be	2 evranded to accommodate new load is control Tampa
17			TRITES SUBSCALION WIN DE	
19			Road Projects	
19			<u>Nouu i rojeoto</u>	
20			Major road-widening or in	tersection improvement that will require relocation of facilities include:
21			major road maoning of m	
22			Hillsborough County:	Bruce B Downs - Bearss to Palm Springs Segment A
23				Bell Shoals Road
24				78th Street and Harney Road
25				Sydney Road and Turkey Creek Road
26				
27			Polk County:	County Road 655 North of Pace Road and CR 559 R/W
28				County Road 542 Buckeye Loop
29				
30				
31			Other Capital Projects	
32				
33			Two-way Volt/VAR Progra	am
34			A five-year project to repl	ace the existing one-way capacitor control system with a new two-way system for the 1,400 capacitor banks on the distribution
35			system.	
36				
37				
38				
39				
40				
41				
42	_			

RUCRED AT NUCL SERVICE COMMISSION EXPLANATION. For a projected by yee, provide a schedule or balance stated, income stated in developing projected are undimited data. As a minitum, minite assumptions used for balance stated, income statement Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Data indicated and the state in the schedule in Section COMMISSION Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum COMPARY: TAPAP ELECTING COMMISSION Commission Type of data idoum Type of data idoum 1 Commission Type of data idoum Type of data idoum Type of data idoum 1 Commission Type of data idoum Type of data idoum Type of data idoum 1 Commission Type of data idoum Type of data idoum Type of	SCHEDULE F-8	ASSUMPTIONS	Page 9 of 24
Description Set The Table In the set of the set	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
CDUEFYND: TANKPA ELECTRIC COMPANY and allos fonceal Processor fairs frage of fai		estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
Description leads to be a set of the set of	COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
DCRETH: EXPLICIT Clinetarie Public Cellaboration 2 3. CREERAL PLANT FACILITY PLANS General Plant facilities plans effect for need to support company schriefes that serve groups cancer regulamente. Thesa are to major projects in this cancer or company schriefes that serve groups cancer The AFUDC RATE The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 3 4. AFUDC RATE The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V. 2. b.			Historical Prior Year Ended 12/31/2012
Construction C			Witness: Cifuentes / Homick/ Young/
DODECTIVE, 19984B1 Central Plant Facility Central Plant facility plans effect the read to support company advices that save growing customer may increase the support company advices in bits are required plant are tools. 2 3. CENERAL PLANT FACILITY PLANS Central Plant facilities plans registed to the advantage of improved technologies and equipment that is available. 3. APUDC RATE The APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC RATE The APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the Commission. The rate is in this schedule in Section V. 2. b. 9. APUDC rele used is the rele that was approved by the			Chronister/ Register/ Callahan/
9. GENERAL PLANT FACILITY PLANS General Plant Facilities plans mellec the need to support company activities that serve growing customer replanements and upgrades requined to lake advantage of improved sectionizations and advantage of improved sectionization advantage of improved sectionizations and advantage of improved sectionization advantage of improved sectionization advantage of improved sectionizations and advantage of improved sectionizations and advantage of improved sectionization advantage of improved sectionization advantage of improved sectionization advantage of improved section advantad	DOCKET No. 130040-EI		Ashburn
2. GENERAL PLANT FACILITY PLANS General Plant Facilities plans matter: the need to support company wolf wills in the data of equiving sustainer inequirements. There are no major projects in this capacity. Advisins related to the available. 4. AFUDC RATE 7. AFUDC RATE 7. AFUDC RATE 7. The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V. 2. b.	1		
3 requirements. There are no major projects in this callegoy. Active that a valuable. 6 4. AFUDC RATE 7 7 7 8 8 8 4. AFUDC RATE 7 7 7 7 8 7 7 8 7 7 8 7 8 7 7 8 7 8 7 7 8 8 7 8 8 7 8 8 8 8 8 8 8 8 8 8 8 8 9	2 3. GENERAL PLANT FACILITY PLANS	General Plant Facilities plans reflect the need to support company activities that serve growing customer	
sector The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V.2. b.	3	requirements. There are no major projects in this category. Activities related to General Plant are those	
* APUDC RATE The APUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V.2. b.	4	replacements and upgrades required to take advantage of improved technologies and equipment that is available	
A AFUDC RATE The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V.2.b. AFUDC RATE AFUDC Rate AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V.2.b. AFUDC Rate AFUDC	5		
7 8 9 9 10 11 12 13 14 15 16 17 18 21 22 23 24 25 26 27 28 29 20 21 22 23 24 25 26 27 28 29 29 20 21 22 23 24 25 26 27 28 29 29 20 21 22 23 34 35 36 37 38 39 39 30 31 32 33 34 35 36 37 38 39 39	6 4. AFUDC RATE	The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section \	/. 2. b.
8 9 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 29 21 22 23 24 25 26 27 28 29 29 21 22 23 24 25 26 27 28 29 29 29 29 29 29 29 20 21 22 23 24 25 26 27	7		
Sector Sector Sector Sector	8	-	
9 11 12 13 14 15 15 16 17 18 19 10 11 12 23 24 25 26 27 28 29 21 22 23 24 25 26 27 28 29 21 22 23 24 25 26 27 28 29 21 22 23 24 25 26 27 28 29 29 29 29 20 21 22 23 34 35 36 37 38 39 30 31 32 33 34	9		
11	10		
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 30 31 32 33 34 35 36 37 38 39 41 42	11		
13	12		
14	13		
15 16 16 10 19 20 20 21 22 23 23 24 25 26 27 28 28 29 30 31 31 32 32 33 33 34 35 36 36 36 37 36 38 39 39 31 31 32 33 34 36 36 37 36 38 39 39 31 31 32 32 36 33 36 34 36 35 36 36 31 36 31 37 36 38 31 39 31 31 32 32 31 33 34 34 35 35 36 36 31 37 36 38 31 39 31 31	14		
16	15		
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 41	16		·
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 41 Summing Schedules:	17		
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20 21 22 23 24 26 27 28 29 30 31 32 33 34 4 35 36 37 38 39 30 31 32 33 34 4 35 36 37 38 39 30 31 32 33 34 34 35 36 37 38 39 30 31 32 33 34 34 35 36 37 38 39 30 30 31 32 33 34 34 35 36 37 38 39 30 30 31 32 33 34 34 35 36 37 38 39 30 30 31 32 33 34 34 35 36 37 38 39 30 30 31 32 33 34 34 35 36 37 38 38 39 39 30 30 31 32 33 34 34 35 36 37 38 38 39 38 39 39 30 30 31 32 38 38 39 39 30 30 31 32 38 39 30 30 31 32 33 34 34 35 36 37 38 38 39 39 30 30 30 30 30 30 30 30 30 30	19		
21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 45 35 36 37 38 39 40 41 41 42 55 55 56 56 57 50 50 50 50 50 50 50 50 50 50	20		
22 23 24 25 26 27 28 29 30 30 31 32 33 34 35 36 36 37 38 39 40 41 41 41	21		
23 24 25 26 27 28 29 30 30 31 32 33 33 34 34 35 36 36 36 37 38 39 40 41 41 41	22		
24 25 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41	23		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 29 5bendules:	24		
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 41 41 41 5.thefulies:	25		
27 28 30 31 32 33 34 35 36 37 38 39 40 41 41 50mpting Schedules: Been Schedules:	26		
28 29 30 31 32 33 34 35 36 37 38 39 40 41 2 Supporting Schedules: Recan Schedules:	27		
29 30 31 32 33 34 35 36 37 38 39 40 41 2 Supporting Schedules: Resp. Schedules:	28		
30 31 32 33 34 35 36 37 38 39 40 41 2 Supporting Schedules: Becan Schedules:	29		
31 32 33 34 35 36 37 38 39 40 41 41 2 Supportion Schedules:	30		
32 33 34 35 36 37 38 39 40 41 41 2 Supportion Schedules:	31		
33 34 35 36 37 38 39 40 41 41 41 42 Supportion Schedules:	32 33		
35 36 37 38 39 40 41 42	24		
35 36 37 38 39 40 41 42 Supporting Schedules: Recan Schedules:	34		
37 38 39 40 41 42 Supporting Schedules:	30 26		
38 39 40 41 42 Supporting Schedules: Recan Schedules:	37		
39 40 41 42 Supporting Schedules:	38		
40 41 42 Supporting Schedules:	30		
41 42 Supporting Schedules: Recan Schedules:	40		
42 Supporting Schedules: Recan Schedules:	41		
Supporting Schedules: Recan Schedules:	42		
	Supporting Schedules:		Recap Schedules:

SCHEDULE F-8				Page 10 of 24		
FLORIDA PUBLIC SERVICE COMMISSION		EX	PLANATION: For a	Type of data shown:		
			estim	XX Projected Test Year Ended 12/31/2014		
COMPANY: TAMP	A ELECTRIC COMPANY		and s	ales forecast.	Projected Prior Year Ended 12/31/2013	
					Historical Prior Year Ended 12/31/2012	
					Witness: Cifuentes / Hornick/ Young/	
					Chronister/ Register/ Callahan/	
DOCKET No. 1300	40-EI				Ashburn	
1						
2 IV. SYSTE	M OPERATIONS					
3						
4 1. 1	NET SYSTEM CAPACITY					
5						
6		Summer	Winter	Supporting Basis for Assumptions		
7 Units		MW	MW			
8 Baysid	e 1	701	792	The unit capabilities for Tampa Electric are developed by the Operations Planning department in		
9	2	929	1,047	conjunction with each operating station. All ratings are maximum net dependable capability. Sur	nmer	
10	3	56	61	ratings are effective April 1 to November 30. Winter ratings are effective from December 1 to Ma	arch 31.	
11	4	56	61			
12	5	56	61			
13	6	56	61			
14	Total	1,854	2,083			
15						
16 Big Ber	nd 1	385	395			
17	2	385	395			
18	3	365	365			
19	4	407	417			
20	CT4	56	61			
21	Total	1,598	1,633			
22						
23 Polk	1	220	220			
24	2	151	183			
25	3	151	183			
26	4	151	183			
27	5	151	183			
28	Total	824	952			
29						
30 Grand	Total	4,276	4,668			
31	2					
32	Total	4,276	4,668			
33						
34						
35						
36						
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Supporting Schedules:

SCHEDULE F-8		ASSUMPTIONS				Page 11 of 24		
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or				Type of data shown:		
		estimated data. As a minimum, state assumptions used for balance sheet, income statement				XX Projected Test Year E	nded 12/31/2014	
COMPANY:	: TAMPA EL	ECTRIC COMPANY		E	ind sales forecast.		Projected Prior Year E	nded 12/31/2013
							Historical Prior Year E	nded 12/31/2012
							Witness: Cifuentes / H	ornick/ Young/
DOCKETN	a 120040 E						Chronister/ F	egister/ Callahan/
	0. 130040-E						Ashbum	
2	2. PLA	NNED UNIT MAINTE	NANCE					
- 3								
4					Outage	Supporting Basis for Assumptions		
5	Units		Start Date	End Date	Weeks			
6	Bayside	1	03/15/2014	03/21/2014	1	The planned outage schedule for Tampa Electric is developed by the Resource	e Planning department	
7		1	12/01/2014	12/07/2014	1	in conjunction with each operating station. Scheduling of planned outages is o	developed based on unit	
8		2	02/22/2014	02/28/2014	1	and system requirements.		
9		2	11/15/2014	11/21/2014	1			
10		3	03/29/2014	04/04/2014	1	All planned outages are based on the 2014 Maintenance Outage Plan Rev. 6	dated 11/09/12	
11		4	04/05/2014	04/11/2014	1	-		
12		5	04/12/2014	04/18/2014	1			
13		6	04/19/2014	04/25/2014	1			
14								
15	Big Bend	1	02/02/2014	02/15/2014	2			
16		1	08/30/2014	11/07/2014	10			
17		2	02/01/2014	02/14/2014	2			
18		2	10/30/2014	11/08/2014	1.4			
19		3	03/01/2014	03/14/2014	2			
20		3	11/30/2014	12/09/2014	1.4			
21		4	03/22/2014	05/16/2014	8			
22		4	12/10/2014	12/19/2014	1.4			
23		CT4	04/26/2014	05/02/2014	1			
24								
25	Polk	1	03/02/2014	03/15/2014	2			
26		1	11/09/2014	11/13/2014	0.7			
27		2	04/01/2014	04/30/2014	4.3			
28		2	11/04/2014	11/06/2014	0.4			
29		3	05/01/2014	05/31/2014	4.4			
30		3	11/07/2014	11/09/2014	0.4			
31		4	08/15/2014	09/30/2014	b,/			
32		5	10/01/2014	11/15/2014	0.0			
33								
34 25								
30								
30 37								
38								
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41								
42								
Supporting	Schedules:						Recap Schedules:	· · · · · · · · · · · · · · · · · · ·

SCHEDULE F-8				Page 12 of 24				
FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION:	Type of data shown:				
			estimated data. As a minimum, state assumptions used for balance sheet, income statement				XX Projected Test Year Ended 12/31/2014	
COMPANY: TAMPA ELECTRIC COMPANY		and sales forecast.			Projected Prior Year Ended 12/31/2013			
							Historical Prior Year Ended 12/31/2012	
							Witness: Cifuentes / Hornick/ Young/	
							Chronister/ Register/ Callahan/	
DOCKET	No. 130040-E	EI				· · · · · · · · · · · · · · · · · · ·	Ashburn	
1								
2	3. UNI	T OUTAGE RATES						
3								
4			Equivalent		Equivalent	Supporting Basis for Assumptions		
5			Forced	Maintenance	Unplanned			
6			Outage	Outage	Outage	Outage rates for Tampa Electric are developed by the Resource Pla	nning department	
7	Units		Rate	Rate	Rate	in conjunction with each operating station utilizing historical data and	expected unit operations.	
8	Bayside	1	1.0	1.8	2.8			
9		2	1.0	1.8	2.8	Rates are based on NERC definitions and are not additive.		
10		3	0.8	0.6	1.4	Planning & Risk model inputs may vary slightly from these NERC rat	es.	
11		4	0.8	0.6	1.4			
12		5	0.8	0.6	1.4			
13		6	0.8	0.6	1.4			
14								
15	Big Bend	1	14.4	2.3	16.2			
16		2	11.9	1.9	13.5			
17		3	10.6	1.6	12.0			
18		4	9.8	1.5	11.0			
_ 19		CT4	0.6	0.0	0.6			
20								
21	Polk	1	11.9	2.2	13.7			
22		2	0.6	1.1	1.7			
23		3	0.6	1.1	1.7			
24		4	0.3	0.6	0.8			
25		5	0.3	0.6	0.9			
26								
27								
28								
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37								
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SCHEDULE F-8 FLORIDA PUBLIC SERVICE COMMISSION				ASSUMPTIONS	Page 13 of 24 Type of data shown:		
			EXPLANATION: For a	projected test year, provide a schedule of assumptions used in developing projected or			
				estima	ted data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014	
COMPA	NY: TAMPA EL	LECTRIC COMPANY		and sa	les forecast.	Projected Prior Year Ended 12/31/2013	
						Historical Prior Year Ended 12/31/2012	
						Witness: Cifuentes / Hornick/ Young/	
						Chronister/ Register/ Callahan/	
DOCKE	T No. 130040-	El				Ashburn	
1							
2	4. UN	IT NET HEAT RATES					
3							
4			Unit	ANOHR	Supporting Basis for Assumptions		
5	<u>Units</u>		Type	(Btu/KWh)			
6	Bayside	182	CC	7,431	Units were grouped by station and similar unit types		
7		3-6	CT	11,179			
8				10.000	CC = Combined-Cycle		
9	Big Bend	1-4	SI o T	10,288			
10		C14	CI	10,830			
11			1000	40.400	SI = Steam Turbine (Coal-fired)		
12	POIK	1	GUU	10,103			
13		2-5	υ	11,340			
14							
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Recap Schedules:

SCHEDULE F-8			Page 14 of 24	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: For a projected test yea	Type of data shown:	
		estimated data. As a m	XX Projected Test Year Ended 12/31/2014	
COMPANY: TAMPA ELECTRIC COMPANY		and sales forecast.	Projected Prior Year Ended 12/31/2013	
				Historical Prior Year Ended 12/31/2012
				Witness: Cifuentes / Homick/ Young/
				Chmpister/ Register/ Callaban/
DOCKET No	130040-EI			Ashburn
1				
2				
2	3. TOLETRIOLS			
3		Average	Supporting Pagin for Accumptions	
4	FOEL PRICES	Average Brice Censumed	Supporting Basis for Assumptions	
5	Cast	Frice Consumed	Future first prices are previded by the Eyele dependment bened	an a service of success and service service of
5		\$75.46 perion	Future rule prices are provided by the Fuels department based	a information was input into the and unline
<i>'</i>	No. 2 Oli	\$154.02 per bbi	industry publications, and contracts with existing suppliers. This	s mormation was input into the production
8	Natural gas	\$4.52 per MCF	cost model, and the values at left represent the output average	system cost per unit of fuel.
9				
10				
11				
12				
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17				
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37				
38				
39				
40				
41				
42				
Supporting \$	Schedules:			Recap Schedules:

SCHEDULE F-8			ASSUMPTIONS				
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION	: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:			
				estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014		
COMPA	NY: TAN	PA ELECTRIC COMPANY		and sales forecast.	Projected Prior Year Ended 12/31/2013		
					Historical Prior Year Ended 12/31/2012		
					Witness: Cifuentes / Hornick/ Young/		
					Chronister/ Register/ Callahan/		
DOCKE	T No. 13	0040-El			Ashburn		
1							
2	6.	INTERCHANGE		Supporting Basis for Assumptions			
3				Terrora Electric will purchase 4.005 CMUL of firm and as qualleble second from experimentary based on the			
4		Cogeneration Purchase		Tampa Electric will purchase 1,055 GWH or tim and as-available energy from cogenerators based on the c	tompany's production cost model lonecast. The firm		
5		LANDI	400 500	for a contract rule is based on the lesser of system incremental of average rule cost. The as-available contracts in figure costs are the firm accompanying are based on	the individual contracts. There is an		
6 -		MVVH Fuel Cest (\$900)	193,530	capacity charge on as-available concentration	the individual contracts. There is no		
		Fuel Cost (\$000)	7,993	capacity charge on as-available cogeneration.			
8		Canacity Charge (\$000)	14 226				
9		Capacity Charge (\$000)	14,230				
10		SUZ Payment (\$000)	0				
11		Total Cost (\$000)	22,753				
12		PASCO Cogen Burchase		Tampa Electric purchases 121 MW of combined cycle power at a guaranteed beat rate. The purchase is ba	sed on natural gas but has light oil as a		
14		FASCO Cogen Fulchase		hannya Electric purchases 12 hinty of combined-cycle power at a guaranteed near rate. The purchase is ba	sed on hardran gas but has light on as a		
14		MM	84 800	backup idei. The conduct ends becember 51, 2010.			
16		Fuel Cost (\$000)	3 197				
17		O&M Cost (\$000)	351				
18		Canacity Charge (\$000)	9 322				
19		Startun Cost (\$000)	119				
20		Transmission Cost (\$000)	110				
21		Total Cost (\$000)	12.931				
22							
23	c	Calpine Purchase		Tampa Electric purchases 117 MW of peaking power at a guaranteed heat rate. The purchase is based on i	natural gas fuel pricing. The contract		
24		•		ends December 31, 2016.	5 ,		
25		MWH	9,980				
26		Fuel Cost (\$000)	583				
27		O&M Cost (\$000)	16				
28		Capacity Charge (\$000)	3,510				
29		Startup Cost (\$000)	119				
30		Total Cost (\$000)	4,228				
31							
32	d	Southern Purchase		Tampa Electric purchases 160 MW of peaking power at a guaranteed heat rate. The purchase is based on it	natural gas fuel pricing. The contract		
33				ends December 31, 2016.			
34		MWH	42,540				
35		Fuel Cost (\$000)	2,190				
36		O&M Cost (\$000)	78				
37		Capacity Charge (\$000)	5,399				
38		Startup Cost (\$000)	654				
39		Total Cost (\$000)	8,322				
40							
41							
42							

SCHEDU	LE F-8			ASSUMPTIONS	Page 16 of 24
FLORIDA	PUBLIC	SERVICE COMMISSION	EXPLANATION	For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
				estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPAN	Y: TAM	PA ELECTRIC COMPANY		and sales forecast.	Projected Prior Year Ended 12/31/2013
					Historical Prior Year Ended 12/31/2012
					Witness: Cifuentes / Hornick/ Young/
					Chronister/ Register/ Callahan/
DOCKET	No. 130	040-E!			Ashburn
1					
2	6.	INTERCHANGE (Continued)		Supporting Basis for Assumptions	
3					
4	e	Economy; Non-Firm "J" Market-	Based Purchase	Economy purchases are forecasted by representing peninsular Florida's spot power market through an hourly p	rice profile. This market profile is
5				based on 1) historical trends, 2) detailed fuel commodity price forecast, 3) available generating resources and 4) associated system energy
6		MWH	•	requirements for other utilities throughout the state. The Tampa Electric production cost model compares the h	ourly "market" price with the company energy
7		Transaction Cost (\$000)	-	needed and transacts when the price is favorable. Minimum savings for any purchase is set at \$3/MWH. Trans	saction fuel savings are split 50/50
8				between the buyer and seller.	
9					
10	f	JA Emergency Purchase		This interchange represents the expected unserved energy on the Tampa Electric system as estimated by prod	uction cost modeling; the amount of
11				energy that may not be served by available Tampa Electric resources. PROMOD is the software currently emp	loyed by Tampa Electric and uses a
12		MWH	42 0	probabilistic simulation based on unit availabilities, capacity, and system demand. The projected cost of the en	nergency energy is based on
13		Fuel Cost (\$000)	122	historical trends and is escalated usingcompany fuel forecasts and available resources from throughout peninsu	ular Florida.
14		Transaction Cost (\$000)	121,690		
15					
16	9	Optional Provision		The amount of optional provision expected to be purchased by Tampa Electric is determined by a system reliat	ility analysis. The maximum amount of
17				capacity that can be interrupted is based on the load forecast and is input into the Production Cost Model ("PAF	("). During hours of
18		MWH	-	capacity deficiency the interruptible load is first utilized to reduce total system requirements before emergency	energy is purchased for the firm
19.		Fuel Cost (\$000)	-	customers. The cost of optional provision energy is assumed to be the same as the emergency purchase.	
20		Transaction Cost (\$000)	-		
21		Cabadula D Calaa		Tomas Electric will call ensure to Consists Electric Conservative on an intermetible basis. The cale basis of a	event projected connects. faster based or
22	n	Schedule D Sales		Tampa Electric will sell energy to Seminole Electric Cooperative on an interruptible basis. The sale has a 65 p	ercent projected capacity factor based on
23				fer expensity and \$1.492/kW for transmission. The contract has a three year paties for termination and Terma	Electric projects the cale will
24		Evel Cost (\$000)	-	and December 31, 2016	Electric projects the sale with
25		O&M Cost (\$000)	-		
20		Capacity Chame (\$000)	_		
21		Total Bevenue (\$000)			
20					
30	i	Economy: Non-Eirm Market-Bay	sed Sales	Economy sales are forecasted by representing peninsular Florida's shot power market through an bourly price of	omfile. This market profile is based
31	,			on 1) historical trends, 2) detailed fuel commodify price forecast, 3) available generating resources and 4) asso	pociated system energy
32		мжн	-	requirements for other utilities throughout the state. The Tampa Electric production cost model compares the h	nourly "market" price with the company energy
33		Fuel Cost (\$000)	-	available and transacts when the price is favorable, and bidders would be expected to strike on the differential.	The minimum savings for any sale
34		O&M Cost (\$000)	-	is set at \$11 / MWH. Transaction fuel savings are split 50/50 between the buyer and seller.	····· , -···
35		Transm. Rev (\$000)	-	· · · · · · · · · · · · · · · · · · ·	
36		Ancil Rev (\$000)	-		
37		Capacity Charge (\$000)	-		
38		Total Revenue (\$000)	-		
39		• •			
40	k	Full or Partial Requirement Sal	es	No full or partial requirement sales are projected for test year 2014.	
41					
42					
Supportin	g Sche	tules:			Recap Schedules:

SCHEDU	JLE F-8	ASSUMPTIONS		Page 17 of 24
FLORID/	A PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumption	ons used in developing projected or	Type of data shown:
		estimated data. As a minimum, state assumptions used f	XX Projected Test Year Ended 12/31/2014	
COMPAN	NY: TAMPA ELECTRIC COMPANY	and sales forecast.		Projected Prior Year Ended 12/31/2013
				Historical Prior Year Ended 12/31/2012
				Witness: Cifuentes / Hornick/ Young/
				Chronister/ Register/ Callahan/
DOCKET	TNo. 130040-EI			Ashburn
1				
2	2014 REVENUE BUDGET			
3	Assumptions		Supporting Basis for Assumptions	
4				
5	1. Operating Revenue			
6				
7	a. Base Revenues			
8	The assumptions use	d in developing MWH sales are in witness Cifuentes' 2014 Customer,	Supports KWh forecast.	
9	Demand and Energy	Forecast, Section II., pages 2 through 3 of this Schedule.		
10				
11	(2) See MFR Schedule E	-15 for discussion of the conversion of MWH sales to rate classes.	Presents proper allocation to rate classe	es.
12				
13	b. Fuel Revenues			
14	 Assumes budgeted t 	orecast for 2014.	Assumes the existing Fuel and Purchas	ed Power Cost Recovery Clause will remain
15			in effect,	
16	c. Capacity Revenues		A second the existing Generalty Oral De	en en Olever will envele in effect
17	(1) Assumes budgeted t	Drecast for 2014.	Assumes the existing Capacity Cost Re	covery clause will remain in effect.
18				
19	d. Environmental Revenues	and the 2014	Assumes the existing Environmental Co	at Basevan, Clause will remain in offect
20	(T) Assumes budgeted t	urecasi for 2014.	Assumes the existing Environmental Co	st Recovery clause will remain in enect.
21	o Conservation Boyonues			
22	(1) Assumes budgeted f	precast for 2014	Assumes the existing Conservation Cos	t Recovery Clause will remain in effect
23	(1) Assumes budgeted i	0100233 101 2014.	Assumes the chisting obliser valuer ous	
24	f Ontional Provision Revenues			
26	(1) Assumes there will be	a no requests from interruptible customers to purchase power	Optional Provision Energy is forecasted	using the PAR production costing
27	during times of gene	ation deficiency rather than curtail usage.	computer program.	
28				
29	 Gross Receipts Tax Revenues 	3	As per State of Florida statute.	
30	3			
31	h. Franchise Revenues			
32	(1) The percentage of Fra	nchise Revenues to Base, Fuel, Capacity, Environmental, and Conservation	Assumes no changes in existing franchi	se agreements.
33	Revenue in 2012 will	apply to 2014.		-
34				
35				
36				
37				
38				
39				
40				
41				
42				

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Supporting Schedules:

SCHEDUL	E F-8	ASSUMPTIONS		Page 18 of 24
FLORIDA P	PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumpt	ions used in developing projected or	Type of data shown:
		estimated data. As a minimum, state assumptions used	for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY	TAMPA ELECTRIC COMPANY	and sales forecast.		Projected Prior Year Ended 12/31/2013
				Historical Prior Year Ended 12/31/2012
				Witness: Cifuentes / Hornick/ Young/
DOCKET	I- 430040 EI			Chronister/ Register/ Callahan/
	10. 130040-EI			Ashburn
2	7 2014 REVENUE BUDGET (cont	inued)		
3				
4	Assumptions		Supporting Basis for Assumptions	
5				
6	2. Deferred Fuel Revenue			
7				
8	a. Deferred fuel revenue will	reflect the amount by which estimated fuel cost recovered through		
9	fuel rates is greater than a	actual fuel costs.		
10				
11	b. Interest is accrued at 0.33	s percent.	See Financing Section V.1. of this sc	hedule.
12				
13	3. Unbilled Revenues			
14	The projection is based or	a the pat shands in unbilled revenues between December 21, 2012	All concretion, loss line losses and or	many use will either be recorded as billed
15	a. The projection is based of	I the net change in unbined revenues betweeten becember 51, 2015	All generation, less line losses and co	Simpany use, will earlier be recorded as blied
10	and December 31, 2014.		or anothed revenues,	
17	4 Other Operating Revenues			
19	4. Other Operating Revenues			
20	a. The 2014 projection for ot	her operating revenues assumes an overall increase of 1.5 percent for	Miscellaneous Service Revenues E	Bill Copy Fees, and Returned Check
21	miscellaneous service rev	enues, rent from electric property and other electric revenues combined.	Fees are budgeted by Billing Data Ma	anagement based on previous history and
22			customer growth projections from Loa	ad Forecasting. Reconnect Fees, and Field
23			Credit Fees are budgeted by Field Se	ervices based on previous history and
24			planned deployment of department re	ecourses. Temporary Poles, Turn-on fees,
25			and Late Pay Fees are budgeted by E	Business Planning based on actual trends.
26			Tampering Fees are budgeted by Re-	venue Recovery based on previous history and
27			planned deployment of department re	esourses.
28				
29			Rent from electric property consist pr	imarily of rent for pole attachments and Metro
30			Link. Rental revenue from pole attac	hments and Metro Link are based on known
31			contracts.	
32			Other electric revenues consist prime	vilu of point to point transmission, wheeling
34			averum and sulphuric acid revenues	The point-to-point transmission, wheeling,
35			assumption was based on existing or	intracts and expected activities in the test year
36			Wheeling revenue was based on prin	r vears' actuals multiplied by the CPI and the
37			projected Capacity Rate and Short-Te	erm Power Rate. Gypsum and sulphuric acid
38			revenues were primarily based on es	timated production of plant (from PROMOD) and
39			current market conditions and/or cont	ract agreements.
40				
41				
42				

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Supporting Schedules:

SCHEDULE F-8	ASSUMPTIONS	Page 19 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-Ei		Ashburn

DOCKET No. 130040-EI

1 2	8. OPERATION and MAINTENANCE EXPENSES	Supporting Basis for Assumptions	
3			
4 5	a. General Inflation Rate	2014 forecasted CPI-U rate of 2.7 percent per Moody's Economy.com (April 2012 release)	
6			
7	b. Labor	2014 salary and wage increases are based on the following guidelines:	
8			
9		Supervisory payroll – 3.0 percent	Managerial recommendation
10			
11		Operating payroll – 3.0 percent for OPEIU and IBEW	IBEW and OPEIU contract
12			(This is an estimate as there are no 2014 contracts at this time).
13		Office pourell 3.0 percept for all of 2014 for all office ampleurant per poured	Managarial recommendation
14		non-exempt	
16			
17		Perfomance sharing - 5.0 percent. In general employees can earn additional base	Managerial recommendation
18		wages in a lump sum pay out based on the company successfully meeting all	
19		of its goals for 2014.	
20			· · · · · · · · · · · · ·
21		Promotions and merit adjustments follow normal historical patterns	Consistent with historical performance
22		budgeted.	
23		All positions that are hydroted for 2014 will be filled with qualified employees	Consistent with historical performance
24 25		at rates and in the timeframe that they were buildeted	
26		areatos ano in dis amonania diacano, were baugotos.	
27	c. Material	The 2.7 percent CPI-U general inflation rate and the 2014 forecasted Handy-Whitman Inde	ex rate (production costs) of 2.8 percent per Moody's Economy.com
28		(April 2012 release) were utilized when specific information for 2014 material cost change	s were not available. When they exist contract
29		data were used.	
30			
31	d. Contractors	The 2.7 percent CPI-U general inflation rate was utilized when specific information on 2014	4 contractor costs' changes was not available.
32			
33	e. Vehicle Rates		
34	a. Light Vehicles	The 2014 vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed budget for all vehicle costs are calculated based on Fleet Services' detailed based on Fleet S	nicles costs to
35	b. Medium Vehicles	purchase, operate and maintain each type of vehicle. These costs are then divided by the	e budgeted vehicle
36	c. Heavy Vehicles	utilization for the Energy Delivery, Customer Service and Facilities to determine the mon	they cost for the
37		budget which is spread based on labor.	
38			
3 9 40			
41			
42	* See MFR Schedule C-8 for explanations of change	s in expenses from projected Prior Year Ended 2013 to Projected Test Year Ended 2014.	
Supporti	ng Schedules:		Recap Schedules:

SCHEDULE F-8	ASSUMPTIONS	Page 20 of 24
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
	estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
		Historical Prior Year Ended 12/31/2012
		Witness: Cifuentes / Hornick/ Young/
		Chronister/ Register/ Callahan/
DOCKET No. 130040-El		Ashburn
1		
2 V. FINANCIAL ANALYSIS	Supporting Basis for Assumptions	

2 1	r. r u	1/-11		-14-L 1 313		
3			- :	sist (Ossitat Structure		
4		1.	Finar	Oratical Structure		
5			a.	Capital Structure Objectives:	45 08/	
6					45.8%	The 2014 test year equity ratio is prejected to be 54.2 percent on a juricidistical ediusted basis
7				Common Equity	54.2%	
8						
9		_				
10	1	2.	Budg	eted Income Statement		The excitation is been dealthe established excitation between Decompton 24, 2012
11			а.	Unbilled Revenues		and December 11, 2014
12						
13						
14			b.	Allowance for Funds Used During Cons	struction	Assumed AFUDC rate of 8.16 percent applied to eligible projects.
15						Complexies provide to determining AFUDO reter. The 8.46 second reterms downs approximately the Complexies in Order No. DCC 00.0709. DAA EU
16						Commission practices for determining APODC rates. The 6. to percent rate was approved by the Commission in Order No. PSC-09-0796-PAA-EI,
17						Docket No. 090446-Et, effective May 1, 2009.
18						
19			C.	Depreciation and amortization		Depreciation and amortization expense are computed by applying the rates from the company's last depreciation study approved, in Docket No. 110131-El
20						by Commission Order No. PSC-12-01/5-PAA-E) to the beginning monthly plant-in-service balances on an account/subaccount level in the same manner
21						that actual depreciation and amortization expense is computed.
22			d.	Taxes - Other than Income Taxes		
23						
24				1. Regulatory Assessment Fee		Assumes no rate changes from current .072 percent and no change in fee base – operating revenue less sales for resale.
25						
26				2. Property Tax		The 2014 property tax expense budget assumes no significant change in the level of assessment (property value and tax rate) consistent with prior years.
27						
28				3. Gross Receipts Tax		Assumes no rate change from current 2.5 percent and no change in tax base – retail sales of electrical energy.
29						
30				4. Franchise Fee		Assumes no new tranchise tee agreements and no change in existing agreements bases or rates.
31						
32				5. Miscellaneous other taxes		Assumes no significant change from prior years regarding tax base and tax rates.
33						A
34				6. Payroli Taxes		Assumptions
35						 Gross wages include all wages and salanes, overtime, premiums, and Performance Sharing Program pay.
36						 For the purposes of the calculation of the State and Federal Unemployment taxes, the total employee count was based on builded experiments of 214.
37						buyyeted positions for 2014.
38						 Under current tax taw the employer portion for FLA is the following: UADDI (Social Security) 6.2 percent, and Medicare 1.45 percent The 2014 builded FLOA two solutions uses beaution to the survey of the state.
39						$r_{\rm HZ}$ z $r_{\rm HZ}$ bulgetes r LCA tax calculation was based on the current rates.
40						 The percentage of FICA taxable wages for 2014 was based on 2012 filsion(2) taking takin.
41						
42						

SCHEDU	JLE F-8			ASSUMPTIONS	Page 21 of 24
FLORIDA	A PUBLI	C SER	VICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
				estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPAN	IY: TAM	PA EL	ECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
					Historical Prior Year Ended 12/31/2012
					Witness: Cifuentes / Hornick/ Young/
					Chronister/ Register/ Callahan/
DOCKET	No. 13)040-E	· · · · -· -······		Ashbum
1	2	Bude	eted locome Statement (continue	d) Supporting Basis for Assumptions	
2	۷.	Dudi	Jeted moorne Statement (continue		
3		•	Income Taxes		
5		σ.	income raxes		
5			1 Income taxes are computed	at statutory rates adjusted for permanent differences	
7			1. moorne taxes are compoted	i saudory rates dejusted for permanent anterences.	
, 8			2 Full interperiod tax allocation	was followed	
9			2. Tui merpendu tax anocator		
10			3 Amortization of investment ta	x credit using an average plant life of 55.5 years	
11					
12	3	Bud	neted Balance Sheet - Assets	Supporting basis for assumptions	
13		а.	Electric Plant	The Capital Budget is the source of plant-in-service, property held for future use and construction work in	progress additions, cost of removal and
14				salvage. Retirements of plant-in-service are based on a ratio of retirements to additions over the four-ve	par period 2008-2011:
15				amortizable plant retirements are based on the recovery schedule and the in-service additions. New pro	ject additions have zero retirements budgeted.
16					
17					
18		b.	Cash	Assumed cash balances are set to meet liquidity needs.	
19					
20		C.	Customer Receivables	Assumed the last three-year average ratio (2011 & 2012 actual and 2013 budget) of monthly revenues bi	lled compared to accounts receivable
21				balances. This ratio is applied to the 2014 monthly revenue budget.	
22					
23				Based on historical trends.	
24				Λ	
25		d.	Associated Companies Receiva	bles Based on 2012 Actual balances.	
26					
27					
28		e.	Unbilled Utility Revenues	The projection is based on a calculation of budgeted unbilled MWHs multiplied by a budgeted revenue ra	ite. The budgeted unbilled MWHs are
29				determined by taking the budgeted Retail Net Energy for Load ("NEL") MWHs and subtracting estimated	line losses, company usage, and usage of
30				interruptible customers to calculate the total MWHs to be billed. These MWHs are then divided into an e	stimated unbilled and billed MWH
31				classification based on the timing of meter reads. The budgeted revenue rate is calculated by taking bud	lgeted base revenues (excluding
32				interruptible customers) divided by budgeted billed MWHs (excluding interruptible customers). The unbil	led MWHs are then multiplied by the
33				average rate per MWH.	
34					
35					
36					
3/					
38					
39					
40					
41					

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Supporting Schedules:

DLORED ARCHIC: COMMISSION EXPLANATION: For a projected baywer, protects a schedule of assurptions used for balance aline did did did. The of data alows: DORP ARV: TAWPA ELECTRC: COMMISSION EXPLANATION: For a projected baywer, protects a schedule of assurptions used for balance aline did did did programmer baywer. TawPA ELECTRC: COMMISSION The of data alows: DORP ARV: TAWPA ELECTRC: COMMISSION Supporting basis for each An influence align to the animum. tables for each The of data alows: PORTING: TAWPA ELECTRC: COMMISSION Supporting basis for each Supporting basis for each The of data alows: The of data alows: PORTING: TAWPA ELECTRC: COMMISSION Supporting basis for each Supporting basis for each The of data alows: The object do data data alows: The object	SCHED	CHEDULE F-8			ASSUMPTIONS	Page <u>22 of 24</u>
estimated calls. As a minume, sinks essangions used for balance sheet, income statement of the project for the Einst 2010/1 Project for the trace Einst 2010/1 Project for the Einst 2010/1 Project for Einst 2010/1 Project for Einst 2010/1 Project for Einst 2010/1 Project for Einst 2010/1 Project 2010/1 Project for Einst 2010/1 Proj	FLORID	A PUBLIC	SER	/ICE COMMISSION	EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
DOMENT: TANKAL LECTING: COMPANY and alles (seesal. Projected in comparison of the analysis of the comparison of the analysis of the comparison of the comparis of the comparison of the comparison of the c					estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
Biology Per Vest Construction Description 0 8. Budgete Balance Sheet - Assets (cont.) Supporting Bala for Assets (cont.) Supporting Bala for Assets (cont.) Asset 1 9. Budgete Balance Sheet - Assets (cont.) The projected balance for the biols were based on amounts sepatistic bit on hand an Genember 31, 2012 by generating plant. Asset 2 0. Other Plant Materials & Supplies The projected could required could required could required months. Supporting Bala for Assets (cont.) Asset 2 0. Other Plant Materials & Supplies The projected could required cound required could required could required cound require	COMPA	MPANY: TAMPA ELECTRIC COMPANY		ECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
Display Unique Status Unique Status<						Historical Prior Year Ended 12/31/2012
Circle Action Circl						Witness: Cifuentes / Hornick/ Young/
DOCKTET NOTABLE Antom 1 0. Budgeted Balance Steet - Assets (cont.) Supporting Basis for Assumptions 2 1. Fuel Stock The projected balances for fuel atock were based on amounts expected to be on hand on December 31, 2012 by generating glant, increased for the projected coal of has buned by plant each month fuel and increases for the atock were based on amounts expected to be on hand on December 31, 2012 by generating glant, increases for the atock were based on a fuel and increasing fuel increases for the projected coal of has buned by plant each month fuel increases for the atock were based on a fuel and increases for the projected coal of has buned by plant each month fuel and increases for the projected increases for new parts for opening man. 0 The balance consists of materials and supples. Projected inventory reductions are offset by projected increases by the sepecid pyments for insurance parts for opening mans. 10 N. Prepayments Primarily prepaid insurance, ammonia pleater eservation(capacity (recovered through ECRC) and Long Term Service Agreement (LTSA' for Polk unit 1. The prepaid fuerance balance acroses by the balance ato (2003 metaristic) transmorts projected inventory endication on the life of the poly. The amount pleater eservice Agreement (LTSA' for Polk unit 1. The prepaid fuerance balance acroses by the aspected pyments for insurance parts of the action of a spatial fuerance by a spatial pyments for insurance parts of the action of a spatial metaristic transmortance of a spatial material spatial sprepaid spyments for insurance parts of tho actin the action aspo						Chronister/ Register/ Callahan/
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SCHEDULE	E F-8	10 MIL 01		ASSUMPTIONS	Page 23 of 24
FLORIDA P	UBLIC SE	RVICE COMMISSION	EXPLANATION:	For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
				estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY:	TAMPA E	LECTRIC COMPANY		and sales forecast.	Projected Prior Year Ended 12/31/2013
					Historical Prior Year Ended 12/31/2012
					Witness: Cifuentes / Hornick/ Young/
					Chronister/ Register/ Callahan/
DOCKET No	o. 1 3004 0	-El			Ashburn
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2	4. Ba	lance Sheet Assumptions - Liabilitie	es (cont.)	Supporting Basis for Assumptions	
3	_	Mine Details One that			-4-16 - 41
4	e	. Misc. Paid in Capital		The projected balances are derived from the estimated December 31, 2013 balances increased by equity co	ninbutions
5				forecasted to be made by TECO Energy Inc.	
о -		Retained Fernises		Derived by addies to the Desembles 24, 2012 belance monthly income projections developed in	
,	I	. Retained Earnings		connection with the hudgeted income statement and deducting expected dividend encrueic based on the final	
0				connection with the budgeted income statement and deducting expected dividend accruais based on the ima	nong plan.
9 10		Capital Stock lesuance Expansi	0	Assumes no change in 2014	
11	5		9		
12	h	Accumulated Other Comprehen	nsive Income	Assumes the after tax loss on the interest rate swap derivative transaction associated with the \$100M and \$2	250M (Tampa Electric portion)
13				long-term debt issuance in 2008 and 2012, respectively. This balance is being amortized over the 10-year li	fe of the debt instrument.
14				······································	
15	i	Account Payables		Consists of manual accrual, payroll, fuel (including coal and oil), natural gas, purchased power accruals and	other miscellaneous accruals.
16		-		Manual accrual balances are based on the sum of each business units percentage of completed but unpaid p	project costs at month end. Payroll
17				accrual is calculated using accrual factor based on number of days accrued for each month multiplied by the	average monthly budgeted payroll.
18				Fuel, natural gas and purchased power accruals reflect current month purchases (current month's activity is	paid in the subsequent month).
19				Other payable balances are based on historical activities and/or current forecasted activities.	
20					
21	j	. Customer Deposits		The budgeted balances for customer deposits are calculated by applying growth factors based on actual more	nthly deposits
22				for the previous year. An average percentage of the deposit balance is determined and the average percent	age is applied
23				to each month's balance for the budgeted year.	
24					
25	ŀ	. Taxes Accrued		The balance for federal and state income taxes is determined by adding to the forecasted prior year-end bala	ance the monthly
26				budgeted expense developed per the Income Statement, net of payments based on statutory requirements.	
27					
28		. Accrued vacation Pay		Based on active employee population (excluding high school and college students under cooperative educat	ion programs) and their vacation
29				anounient and salary projections. In addition, vacation carryover was based on 2012 actuals increased by 5	percent,
30		Other Deferred Credits		Other Deferred Credits consist primarily of employee banefit plan cost including the impact of EAS 158, defe	rred clause, and contract retention
32				balances. Projected monthly balances for pension plan costs are derived by adding monthly expense to the	ntior year's ending balance based
33				on an actuarial valuation of pension costs and deducting navments made to fund such costs consistent with t	be Company's existing funding
34				policies. Projected monthly balances for postretirement health and welfare costs are derived by adding month	hly expense to the prior year's
35				ending balance based on an actuarial valuation of costs then deducting projected claims. Deferred clauses	are calculated by comparing budgeted
36				monthly revenues with budgeted monthly recoverable expense then deferring the excess amounts billed in a	coordance with current FERC/FPSC
37				guidance. Contract Retention balances are based on contract requirements, projected completion & approve	al dates as well as potential letters of
38				credit to be received.	·
39					
40	,	Asset Retirement Obligation		The projected balance for Asset Retirement Obligation ("ARO") is increased by taking the forecasted ending	balance as of the prior year-end multiplied by the
41				accretion amortization rate of 3 percent.	
42					

SCHEDULE F-8		ASSUMPTIONS	Page 24 of 24
FLORIDA PUBLI	C SERVICE COMMISSION EX	PLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or	Type of data shown:
		estimated data. As a minimum, state assumptions used for balance sheet, income statement	XX Projected Test Year Ended 12/31/2014
COMPANY: TAM	PA ELECTRIC COMPANY	and sales forecast.	Projected Prior Year Ended 12/31/2013
			Historical Prior Year Ended 12/31/2012
			Witness: Cifuentes / Hornick/ Young/
			Chronister/ Register/ Callahan/
DOCKET No. 13	0040-EI		Ashburn
1 4 .	Budgeted Balance Assumptions - Liabilities	s (cont.) Supporting Basis for Assumptions	
2	 Deferred Income Taxes 	The budgeted balances for accumulated deferred income taxes are derived by adding the monthly defen	red tax provisions estimated
3		for Income Statement purposes to the forecast balance at the prior year-end. The monthly provisions are	e computed on estimates of
4		differences in the recognition of items of income and expense for book versus tax purposes.	*
5			
6	p. Reserve for Injuries & Damages	The Reserve for the injuries and damages balance is based on the balance at December 31, 2012 and the	he year-end 2014 balance recommended by
7		Mercer.	
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SCHEDULE	F-9	PUBLIC NOTICE		Page 1 of 3
FLORIDA PU	IBLIC SERVICE COMMISSION	EXPLANATION: Supply a proposed public notice of the company's request for a rate increase suitable for publication.	Type of data shown:	
			Projected Test Yea Projected Prior Yea Historical Prior Yea Witness G. L. Gill	r Ended 12/31/2014 Ir Ended 12/31/2013 Ir Ended 12/31/2012
1	(130040-EI		Williess, G. L. Olik	
2	SUMMARY OF RATE CASE			
3				
4	On April 5, 2013 Tampa Electric Company p	betitioned the Florida Public Service Commission ("the Commission") for an increase in its permanent base rates. The company's	last request for a base rate	
5	increase was in August 2008 and the Comm	nission issued its Order on April 30, 2009.		
6				
7	The Commission, under Florida law, regulate	es the rates, service charges and service provided by Florida investor-owned utilities. The case has been assigned Docket No. 13	30040-EI by the Commission.	
8				
9	The requested increase is needed to cover i	the investments the utility has made in utility plant since the previous base rate proceeding initiated in 2008. The additions to utility	plant, which are necessary	
10	to safely and reliably serve existing as well a	as new customers have also resulted in associated increases to depreciation and property tax expense. Tampa Electric has reque	sted a \$134.8 million	
11	increase in base revenues and miscellaneou	IS SERVICE REVENUES.		
12	A mars complete description of Tomos Floo	tride request is provided in the patition and direct testimony of Termon Electric witnesses and the detailed data supporting the requ	uset is contained in the Minimum	
13	Filing Requirements (MERs) all of which way	and singless is provided in the peritorial direct resumption of rampa clearly writesses and the detailed data supporting the requires submitted to the Commission in the preceding. The Executive Support ("A" Schedulae) of the MEPS is included in the annual support	div at the and of this synopsis	
15	A bill comparison showing typical monthly bi	its is contained to the Commission in the proceeding. The Executive Commission (A Contexture) of the first resided in the appendix	aix at the one of this synopsis.	
16	A bill companyon anowing typical monthly bi			
17	A copy of Tampa Electric's entire rate reque	est filing with the Commission, including a complete set of MFRs, is available for inspection at Tampa Electric's main office in Tam	pa, public libraries within its service	
18	area and at www.tampaelectric/raterequest.	com.		
19				
20	COMPARISON OF PRESENT AND PROP	OSED PRICES		
21				
22	Under the Company's proposal the following	customer classes would receive bill increases when the proposed new rates are put into effect on or after January 1, 2014.		
23				
24	The Residential monthly bill for 1,000 kV	Wh of \$102.58 would increase to \$112.99 for a 10.1 percent increase.		
25				
26	The small commercial General Service	monthly 1,500 kWh bill of \$158.75 would increase to \$174.72 for a 10.1 percent increase.		
27	The complete bill for a tradical secondary.			
28	the monthly bill for a typical secondary the present \$2,816,44 to \$2,058,21	voltage, small commercial General Service Demand customer with 75 KW demand, 32,050 KWh and a 60 percent load factor wol	id increase 5.0 percent from	
29	the present \$2,610.44 to \$2,956.21.			
31	A monthly price for a typical secondary y	voltage, large commercial or industrial General Service Demand customer with 1 000 KW demand, 438 000 kWb and a 60 percen	t load factor would	
32	increase 6.1 percent from the present \$	336.831.45 to \$39.063.34.		
33				
34	The present bills are calculated using fuel, o	conservation, environmental and capacity charges proposed to be in effect for January through December 2013.		
35	· · ·			
36				
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<u>++</u>				

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FLORIDA FUBLIC SERVICE COMMISSION EXPLANATION: Supply a proposed public notes of the company's request for ands increase autable for publication. Type of data show: COMPANY: TANPA ELECTRIC COMPANY Projected Text Vera Ended 123/12 Projected Text Vera Ended 123/12 DOCKET No. 130M-6-EI Where So L. Gillette Where So L. Gillette 1 ALL CASE ISSUES Where So L. Gillette Where So L. Gillette 3 It is not possible to anticipate at the start of a general base rate case all the issues which may arise, but potential major revenue requirement issues involved in the case include: Sec. A. B. Source 5 0 Are the company's text year customer, demand and energy forecasts masonable? Sec. Sec. Sec. Sec. Sec. Sec. Sec. Sec.	
Projected Tex Yee Section 2017 Projected Tex Yee Section 2017 Projected Tex Yee Section 2017 Projected Tex Yee Section 2017 Hearing Prov Yee Field 2017 Hearing Prov Prov Hearing Prove Provide Prov Yee Field 2017 Hearing Provide Prov Yee Field 2017 Hearing Provide Prov Yee Field 2017 Hearing Provide Prov Provide Provid	
CMPANY: TANPA ELECTRIC COMPANY Projected Prior Year Endod 12012 DOCKET No: 130040-El Witness: G. L. Gillette Image: Company Set System Company Set System Image: Company Set System C)14
	013
DODE Whenes Clinitia 1 MAJOR RATE CASE ISSUES	012
MAJOR RATE CASE ISSUES It is not possible to anticipate at the start of a general base rate case all the issues which may arise, but potential major revenue requirement issues involved in the case include: A are the company's fest year customer, demand and energy forecasts reasonable? What should be the avomany's test year investment in rate base? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be the company's test year overail rate of return? What should be envice mathodology to use in designing rates? What will be the appropriate cater genice mathodology to use in designing rates? What will be the appropriate cater genice mathodology to use in designing rates? What will be the appropriate charge for each miscellaneous service? The specific issues in the case will be identified in a prehearing order issued prior to the technical hearing. The specific issues in the case will be identified in a prehearing order issued prior to the technical hearing. The specific issues in the case wi	
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29 Intervenors to the case often present their own witnesses, testimony and exhibits in response to the company's finitial filing materials as well as	
30 discovery responses from the company as a basis for the positions they take in the case. The parties, their witnesses, testimony and exhibits are subject to discovery as well.	
31 The company will then have the opportunity to present reductat testimony and exhibits to any intervenors who life testimony.	
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33 Towal use find or use discovery process and gas before the sectimical relating commence, use company, staff and intervenios prepare issue itsis and preliminary positions for the date.	
Ju 36 Two service bearings will be beld locally in order to provide customers the connortunity to voice their views to the Commission prior to the full bearings. Local service bearings	
36 Intro service nearings will be real bocary in order to prome customers in organizing to come near the service nearings. Local service nearings will be readered to the service nearings and the service nearings will be readered by the service nearings and the service nearings and the service nearings are service nearings. The service nearings are service nearings are service nearings are service nearings are service nearings. The service nearings are service nearings. The service nearings are service nearings are service nearings are service nearings are service nearings. The service nearings are service nearings are service nearings are service nearings are service nearings. The service near service nearings are service nearings are service nearings are service nearings. The service near service nearings are service nearings are service nearings are service nearings are service near service near service nearings. The service near service near service near service nearings are service near service	
38 West Tampa Bay Boulevard Tampa FL 32614 and on Thursday May 30, 2013 at 10:00 a m at the Chain of Lakes Complex Products Room 210 Courses Cardions Roulevard Winter Haven	
39 FL 33880. Persons who wish to present later manual in a word to appear at the bearing a since the bearing since the bearing and bearing	
40 These hearings will enable customers to express their views regarding the company's rate request which the Commission have and account when ruling on the case	
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Recap Schedules:

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CHEDULE	F-9		PUBLIC NOTICE	Page 3 of
LORIDA PU	JBLIC SERVICE COMMISSION	EXPLANATION:	Supply a proposed public notice of the company's request for a rate increase suitable for publication.	Type of data shown:
				Projected Test Year Ended 12/31/2014
COMPANY: TAMPA ELECTRIC COMPANY				Projected Prior Year Ended 12/31/2013
				Historical Prior Year Ended 12/31/2012
OCKET No.	. 130040-El			Witness: G. L. Gillette
1		-1		
2	THE RATE CASE PROCESS (continue	u)		
4	Public Counsel has intervened in this doc	ket and will be present at the se	ervice bearing to represent the public prior to the time the bearing is scheduled to begin	
5	Public Counsel may be contacted prior to the hearing at 111 West Madison Street, Suite 812, Claude Pepper Building, Tallahassee, Florida 32399-1400, or by phone at (800) 342-0222.			
6	·	..	,	
7	The hearing in this case will be scheduled	by the Commission at a time a	and place yet to be determined. At this hearing, the legal "record" is established for deciding the	case through
8	direct, rebuttal and cross examination tes	timony, and the introduction of	exhibits and other relevant evidence.	-
9				
10	After the technical hearing, legal briefs ar	e filed by the parties to summa	rize their positions. The Commission staff reviews the briefs and the record produced at the he	aring, and then
11	produces a recommendation to the Comr	nission which addresses each i	issue identified in the case.	
12				
13	The Commission then holds Special Age	nda Conferences and votes on	the issues, first on revenue requirements issues and then on rate issues. After the votes,	
14	Commission attorneys prepare a final ord	ler which reflects the Commissi	ion's votes and provides background for the case, the basis for each of the decisions reached,	
15	the new approved rates, and the effective	a dates of the new rates. After t	the order is issued, parties will have an opportunity to ask the Commission to reconsider its deci	sion on the issues.
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43	Note: This Schedule is tentative and subj	ect to revision.		