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April 9, 2021

ELECTRONIC FILING

Mr. Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket 20210034-EI, Petition for Rate Increase by Tampa Electric Company

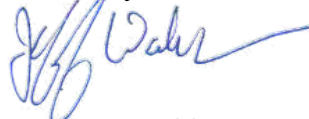
Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket are the Minimum Filing Requirements – Schedule E - Cost of Service and Rate Design Projected Test Year 2022 - Studies and Workpapers: Vol I of III- Jurisdictional Separation Study.

Thank you for your assistance in connection with this matter.

(Document 29 of 34)

Sincerely,



J. Jeffrey Wahlen

JJW/ne
Attachment

cc: Richard Gentry, Public Counsel
Jon Moyle, FIPUG

Tampa Electric 2022 OB Budget

SUMMARY

ALLOC FACTOR	LINE NO.	TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO	
	1	<u>OPERATING REVENUES</u>				
	2	Sales Revenue	1,175,075	7,642	1,167,433	99.3497%
	3	Other Revenues	34,728	97	34,630	99.7196%
	4					
	5	TOTAL OPERATING REVENUES	1,209,803	7,739	1,202,064	
	6					
	7					
	8	<u>OPERATING EXPENSES</u>				
	9	Power Transactions	930	-	930	100.0000%
	10	O&M Expense	352,780	1,285	351,495	99.6358%
	11	Deprec & Amortiz Expense	454,730	2,478	452,252	99.4552%
	12	Taxes Other than Income	87,444	603	86,841	99.3104%
	13	Income Taxes	1,493	328	1,165	78.0084%
	14	Gain/(Loss) on Disposal	-	-	-	0.0000%
	15					
	16	TOTAL OPERATING EXPENSES	897,377	4,694	892,684	99.4770%
	17					
	18					
	19	NET OPERATING INCOME	312,426	3,046	309,380	99.0251%
	20					
	21					
	22	<u>RATE BASE</u>				
	23	Plant in Service	10,409,318	77,397	10,331,921	99.2565%
	24	Plant Held for Future Use	61,426	1,674	59,752	97.2746%
	25	Working Capital	23,082	25	23,057	99.8917%
	26	Construction Work in Progress	210,837	560	210,277	99.7345%
	27	Less: Depreciation Reserve	2,711,943	18,114	2,693,830	99.3321%
	28					
	29	TOTAL RATE BASE	7,992,720	61,542	7,931,177	99.2300%

1

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 1 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

OPERATING REVENUES - OPREV

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
501	1	SALES REVENUE	REV	1,167,433	-	1,167,433	100.0000%
	2						
420	3	MISC SERVICE REVENUE: Acct 451	CUST	19,290	-	19,290	100.0000%
	4						
	5	RENT REVENUE: Acct 454					
101	6	Production	DEM	179	-	179	100.0000%
117	7	Transmission	DEM	691	51	640	92.5763%
117	8	Subtransmission	DEM	142	11	131	92.5763%
105	9	Distribution Primary	DEM	12,807	-	12,807	100.0000%
106	10	Distribution Secondary	DEM	116	-	116	100.0000%
	11	TOTAL RENT REVENUE		13,935	62	13,874	99.5565%
	12						
	13	PLANT RELATED REVENUE: Acct 456					
101	14	Production	DEM	309	-	309	100.0000%
201	15	Production	EGY	95	-	95	100.0000%
117	16	Transmission	DEM	446	33	413	92.5763%
202	17	Transmission Firm Whsl.	REV	7,642	7,642	-	0.0000%
117	18	Subtransmission	DEM	33	2	30	92.5763%
105	19	Distribution Primary	DEM	117	-	117	100.0000%
106	20	Distribution Secondary	DEM	57	-	57	100.0000%
907	21	Distribution	CUST	55	-	55	100.0000%
412	22	Other	CUST	13	-	13	100.0000%
	23	TOTAL PLANT RELATED REVENUE		8,767	7,678	1,089	12.4237%
	24						
	25	ENERGY-RELATED REVENUE: Acct 456					
201	26	Steam & Miscellaneous	EGY	333	-	333	100.0000%
202	27	Other SO2 Whsl	EGY	-	-	-	0.0000%
	28	Subtotal Non-Sales Revenue	SUBTOTAL	333	-	333	100.0000%
204	29	Collect Fee/Sales Tax	EGY	80	-	80	100.0000%
201	30	Energy Power Sales	EGY	-	-	-	0.0000%
508	31	Unbilled Revenue	EGY	(35)	-	(35)	100.0000%
	32	Subtotal Sales Revenue	SUBTOTAL	44	-	44	100.0000%
	33	TOTAL ENERGY RELATED REVENUE		378	-	378	100.0000%
	34						
	35	TOTAL OPERATING REVENUE					
36		Sales (incl Transm Firm Whsl)	REV	1,175,075	7,642	1,167,433	99.3497%
37		Production	DEM	488	-	488	100.0000%
38		Production	EGY	473	-	473	100.0000%
39		Transmission	DEM	1,137	84	1,053	92.5763%
40		Subtransmission	DEM	174	13	161	92.5763%
41		Distribution Primary	DEM	12,924	-	12,924	100.0000%
42		Distribution Secondary	DEM	174	-	174	100.0000%
43		Distribution	CUST	55	-	55	100.0000%
44		Other	CUST	19,303	-	19,303	100.0000%
45							
46		TOTAL OPERATING REVENUE		1,209,803	7,739	1,202,064	99.3603%

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 2 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>FUEL & POWER TRANSACTIONS</u>				
202	2	Whsl Capacity & Reactive Pwr	-	-	-	0.0000%
202	3	Whsl NR SO 2 allowances	-	-	-	0.0000%
202	4	Whsl NRFuel Handling & Analysis	-	-	-	0.0000%
	5					
205	6	Retail Reactive Power	-	-	-	0.0000%
205	7	Retail NRFuel Handling & Misc.	930	-	930	100.0000%
	8					
	9	Production Demand	-	-	-	0.0000%
	10	Production Energy	930	-	930	100.0000%
	11	TOTAL FUEL & POWER TRANSACTIONS O&M	930	-	930	100.0000%
	12					
	13					
	14	<u>PRODUCTION O&M</u>				
101	15	Production Demand	57,775	-	57,775	100.0000%
101	16	Production Demand - Solar	4,424	-	4,424	100.0000%
201	17	Production Energy	40,914	-	40,914	100.0000%
	18	TOTAL PRODUCTION O&M	103,112	-	103,112	100.0000%
	19					
	20					
	21	<u>TRANSMISSION O&M</u>				
101	22	Step-Up Substations	2,681	-	2,681	100.0000%
	23					
117	24	High-Volt Transmission	5,654	420	5,234	92.5763%
	25					
	26	Subtransmission				
117	27	Substations	1,948	145	1,804	92.5763%
117	28	LINES	1,014	75	939	92.5763%
	29	Subtransmission	2,962	220	2,742	92.5763%
	30					
	31	TOTAL TRANSMISSION O&M	11,297	640	10,658	94.3382%

3

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 3 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	32	<u>DISTRIBUTION O&M</u>					
105	33	Substations	DEM	6,000	-	6,000	100.0000%
	34						
310	35	OH LINES Direct	CUST	1,390	-	1,390	100.0000%
105	36	OH LINES Primary	DEM	17,342	-	17,342	100.0000%
418	37	OH LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	38	OH LINES Secondary	DEM	2,971	-	2,971	100.0000%
420	39	OH LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	40	TOTAL OH LINES		21,703	-	21,703	100.0000%
	41						
310	42	UG LINES Direct	CUST	2	-	2	100.0000%
105	43	UG LINES Primary	DEM	3,572	-	3,572	100.0000%
418	44	UG LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	45	UG LINES Secondary	DEM	269	-	269	100.0000%
420	46	UG LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	47	TOTAL UG LINES		3,844	-	3,844	100.0000%
	48						
310	49	Transformers Direct	CUST	-	-	-	0.0000%
105	50	Transformers Primary	DEM	82	-	82	100.0000%
418	51	Transformers Primary (MDS)	CUST	-	-	-	0.0000%
106	52	Transformers Secondary	DEM	402	-	402	100.0000%
420	53	Transformers Secondary (MDS)	CUST	-	-	-	0.0000%
	54	TOTAL Transformers		485	-	485	100.0000%
	55						
420	56	Services	CUST	4,529	-	4,529	100.0000%
308	57	Meters	CUST	6,456	-	6,456	100.0000%
309	58	Interruptible Equipment	CUST	-	-	-	0.0000%
310	59	Street Lighting	CUST	2,722	-	2,722	100.0000%
	60						
	61	Distribution O&M	DEM	30,639	-	30,639	100.0000%
	62	Distribution O&M	CUST	15,099	-	15,099	100.0000%
	63						
	64	TOTAL DISTRIBUTION O&M		45,738	-	45,738	100.0000%
	65						
	66						
	67	<u>PROD. TRANS & DIST O&M</u>					
68	68	Production	DEM	64,880	-	64,880	100.0000%
69	69	Production	EGY	40,914	-	40,914	100.0000%
70	70	Transmission	DEM	5,654	420	5,234	92.5763%
71	71	Subtransmission	DEM	2,962	220	2,742	92.5763%
72	72	Distribution Primary	DEM	26,997	-	26,997	100.0000%
73	73	Distribution Secondary	DEM	3,643	-	3,643	100.0000%
74	74	Distribution	CUST	15,099	-	15,099	100.0000%
75	75	Other	CUST	-	-	-	0.0000%
	76	TOTAL PROD, TRANS & DIST O&M		160,148	640	159,508	99.6006%

4

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 4 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO		
	77	<u>PLUS: OTHER CUSTOMER O&M</u>						
507	78	Uncollectible						
				CUST	3,812	-	3,812	100.0000%
412	79	Billing & Records		CUST	31,948	-	31,948	100.0000%
311	80	Meter Reading		CUST	2,794	-	2,794	100.0000%
412	81	Cust Svc & Info		CUST	2,130	-	2,130	100.0000%
412	82	Sales		CUST	347	-	347	100.0000%
	83	TOTAL OTHER CUSTOMER O&M			41,032	-	41,032	100.0000%
	84							
	85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>						
101	86	Production		DEM	52,208	-	52,208	100.0000%
101	87	Production - Solar		DEM	4,262	-	4,262	100.0000%
201	88	Production		EGY	21,007	-	21,007	100.0000%
117	89	Transmission		DEM	5,320	395	4,925	92.5763%
117	90	Subtransmission		DEM	3,369	250	3,118	92.5763%
105	91	Distribution Primary		DEM	21,343	-	21,343	100.0000%
106	92	Distribution Secondary		DEM	3,027	-	3,027	100.0000%
607	93	Distribution		CUST	13,686	-	13,686	100.0000%
412	94	Other		CUST	27,380	-	27,380	100.0000%
	95	TOTAL ADMIN & GENERAL O&M			151,601	645	150,956	99.5745%
	96							
	97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>						
101	98	Production		DEM	-	-	-	0.0000%
204	99	Production		EGY	-	-	-	0.0000%
817	100	Transmission		DEM	-	-	-	0.0000%
817	101	Subtransmission		DEM	-	-	-	0.0000%
105	102	Distribution Primary		DEM	-	-	-	0.0000%
106	103	Distribution Secondary		DEM	-	-	-	0.0000%
607	104	Distribution		CUST	-	-	-	0.0000%
412	105	Other		CUST	-	-	-	0.0000%
	106	TOTAL ADMIN & GENERAL STORM ACCRUAL			-	-	-	0.0000%
	107	SUBTOTAL ADMIN & GENERAL O&M			151,601	645	150,956	
	108							
	109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>						
110		Production		DEM	121,350	-	121,350	100.0000%
111		Production		EGY	61,920	-	61,920	100.0000%
112		Transmission		DEM	10,974	815	10,159	92.5763%
113		Subtransmission		DEM	6,331	470	5,861	92.5763%
114		Distribution Primary		DEM	48,339	-	48,339	100.0000%
115		Distribution Secondary		DEM	6,670	-	6,670	100.0000%
116		Distribution		CUST	28,784	-	28,784	100.0000%
117		Other		CUST	68,411	-	68,411	100.0000%
	118							
	119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)			352,780	1,285	351,495	99.6358%
	120							
	121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>						
122		Production		DEM	121,350	-	121,350	100.0000%
123		Production		EGY	62,851	-	62,851	100.0000%
124		Transmission		DEM	10,974	815	10,159	92.5763%
125		Subtransmission		DEM	6,331	470	5,861	92.5763%
126		Distribution Primary		DEM	48,339	-	48,339	100.0000%
127		Distribution Secondary		DEM	6,670	-	6,670	100.0000%
128		Distribution		CUST	28,784	-	28,784	100.0000%
129		Other		CUST	68,411	-	68,411	100.0000%
	130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)			353,710	1,285	352,425	99.6368%

5

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 5 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION DEPREC EXPENSE</u>				
101	2	Production Demand	158,699	-	158,699	100.0000%
101	3	Production Demand - Solar Facilities	36,949	-	36,949	100.0000%
101	4	Production Energy	47,556	-	47,556	100.0000%
	5	TOTAL PRODUCTION DEPRE EXPENSE	243,204	-	243,204	100.0000%
	6					
	7					
	8	<u>TRANSMISSION DEPREC EXPENSE</u>				
101	9	Step-Up Substations	1,495	-	1,495	100.0000%
101	10	Step-Up Substations - Solar	1,421	-	1,421	100.0000%
	11	Step-Up Substations	2,916	-	2,916	100.0000%
	12					
117	13	High-Volt Transmission	15,421	1,145	14,276	92.5763%
	14					
	15	Subtransmission				
117	16	Substations	1,455	108	1,347	92.5763%
117	17	LINES	12,940	961	11,980	92.5763%
	18	Subtransmission	14,395	1,069	13,327	92.5763%
	19					
	20	TOTAL TRANSMISSION DEPREC EXPENSE	32,733	2,213	30,519	93.2377%

6

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 6 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	21	<u>DISTRIBUTION DEPREC EXPENSE</u>					
105	22	Substations		DEM			
	23		7,391	-	7,391	100.0000%	
310	24	Poles Direct	1,835	-	1,835	100.0000%	
105	25	Poles Primary	13,340	-	13,340	100.0000%	
418	26	Poles Primary (MDS)	-	-	-	0.0000%	
106	27	Poles Secondary	2,732	-	2,732	100.0000%	
420	28	Poles Secondary (MDS)	-	-	-	0.0000%	
	29	TOTAL POLES	17,907	-	17,907	100.0000%	
	30						
310	31	OH LINES Direct	125	-	125	100.0000%	
105	32	OH LINES Primary	6,198	-	6,198	100.0000%	
418	33	OH LINES Primary (MDS)	-	-	-	0.0000%	
106	34	OH LINES Secondary	845	-	845	100.0000%	
420	35	OH LINES Secondary (MDS)	-	-	-	0.0000%	
	36	TOTAL OH LINES	7,168	-	7,168	100.0000%	
	37						
310	38	UG LINES Direct	8	-	8	100.0000%	
105	39	UG LINES Primary	12,920	-	12,920	100.0000%	
418	40	UG LINES Primary (MDS)	-	-	-	0.0000%	
106	41	UG LINES Secondary	972	-	972	100.0000%	
420	42	UG LINES Secondary (MDS)	-	-	-	0.0000%	
	43	TOTAL UG LINES	13,901	-	13,901	100.0000%	
	44						
310	45	Transformers Direct	-	-	-	0.0000%	
105	46	Transformers Primary	7,359	-	7,359	100.0000%	
418	47	Transformers Primary (MDS)	-	-	-	0.0000%	
106	48	Transformers Secondary	35,931	-	35,931	100.0000%	
420	49	Transformers Secondary (MDS)	-	-	-	0.0000%	
	50	TOTAL Transformers	43,290	-	43,290	100.0000%	
	51						
420	52	Services	5,486	-	5,486	100.0000%	
308	53	Meters	14,448	-	14,448	100.0000%	
309	54	Interruptible Equipment	-	-	-	0.0000%	
310	55	Street Lighting	14,964	-	14,964	100.0000%	
	56						
	57	Total Distribution Expense					
	58	Distribution Expense	87,689	-	87,689	100.0000%	
	59	Distribution Expense	36,866	-	36,866	100.0000%	
	60						
	61	TOTAL DISTRIBUTION DEPREC EXPENSE	124,555	-	124,555	100.0000%	
	62						
	63	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>					
	64	Production	198,564	-	198,564	100.0000%	
	65	Production	47,556	-	47,556	100.0000%	
	66	Transmission	15,421	1,145	14,276	92.5763%	
	67	Subtransmission	14,395	1,069	13,327	92.5763%	
	68	Distribution Primary	47,209	-	47,209	100.0000%	
	69	Distribution Secondary	40,481	-	40,481	100.0000%	
	70	Distribution	36,866	-	36,866	100.0000%	
	71	Other	-	-	-	0.0000%	
	72						
	73	TOTAL PROD, TRANS & DIST DEPREC EXP	400,492	2,213	398,278	99.4473%	

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 7 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
101	75	Production	2,185	-	2,185	100.0000%	
201	76	Production	961	-	961	100.0000%	
117	77	Transmission	740	55	685	92.5763%	
117	78	Subtransmission	205	15	190	92.5763%	
105	79	Distribution Primary	1,813	-	1,813	100.0000%	
106	80	Distribution Secondary	587	-	587	100.0000%	
907	81	Distribution	596	-	596	100.0000%	
412	82	Other	1,277	-	1,277	100.0000%	
	83						
	84	TOTAL COMMUNICATION EQP DEPREC EXP	8,364	70	8,294	99.1613%	
	85						
	86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
101	87	Production	256	-	256	100.0000%	
201	88	Production	-	-	-	0.0000%	
117	89	Transmission	-	-	-	0.0000%	
117	90	Subtransmission	-	-	-	0.0000%	
105	91	Distribution Primary	-	-	-	0.0000%	
106	92	Distribution Secondary	-	-	-	0.0000%	
907	93	Distribution	-	-	-	0.0000%	
412	94	Other	-	-	-	0.0000%	
	95						
	96	TOTAL TRANSPORTATION EQP DEPREC EXP	256	-	256	100.0000%	
	97						
	98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>					
101	99	Production	14,397	-	14,397	100.0000%	
101	100	Production - Solar	14	-	14	100.0000%	
201	101	Production	7,046	-	7,046	100.0000%	
117	102	Transmission	1,760	131	1,629	92.5763%	
117	103	Subtransmission	852	63	789	92.5763%	
105	104	Distribution Primary	6,867	-	6,867	100.0000%	
106	105	Distribution Secondary	943	-	943	100.0000%	
907	106	Distribution	4,372	-	4,372	100.0000%	
412	107	Other	9,368	-	9,368	100.0000%	
	108						
	109	TOTAL GENERAL & INTANGIBLE DEPREC EXP	45,618	194	45,424	99.5750%	
	110						
	111	<u>EQUALS: DEPRECIATION EXPENSE</u>					
	112	Production	215,416	-	215,416	100.0000%	
	113	Production	55,562	-	55,562	100.0000%	
	114	Transmission	17,921	1,330	16,591	92.5763%	
	115	Subtransmission	15,452	1,147	14,305	92.5763%	
	116	Distribution Primary	55,889	-	55,889	100.0000%	
	117	Distribution Secondary	42,010	-	42,010	100.0000%	
	118	Distribution	41,834	-	41,834	100.0000%	
	119	Other	10,646	-	10,646	100.0000%	
	120						
	121	TOTAL DEPRECIATION EXPENSE	454,730	2,478	452,252	99.4552%	

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 8 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PAYROLL TAXES</u>				
101	2	Production	4,691	-	4,691	100.0000%
101	3	Production - Solar	179	-	179	100.0000%
201	4	Production	2,381	-	2,381	100.0000%
117	5	Transmission	595	44	551	92.5763%
117	6	Subtransmission	288	21	267	92.5763%
105	7	Distribution Primary	2,321	-	2,321	100.0000%
106	8	Distribution Secondary	319	-	319	100.0000%
907	9	Distribution	1,477	-	1,477	100.0000%
412	10	Other	3,166	-	3,166	100.0000%
	11	TOTAL PAYROLL TAXES	15,417	66	15,351	99.5750%
	12					
	13	<u>PLUS: PROPERTY TAXES</u>				
101	14	Production	30,445	-	30,445	100.0000%
201	15	Production	9,371	-	9,371	100.0000%
117	16	Transmission	3,923	291	3,632	92.5763%
117	17	Subtransmission	3,296	245	3,051	92.5763%
105	18	Distribution Primary	11,647	-	11,647	100.0000%
106	19	Distribution Secondary	5,636	-	5,636	100.0000%
907	20	Distribution	5,369	-	5,369	100.0000%
412	21	Other	1,239	-	1,239	100.0000%
	22	TOTAL PROPERTY TAXES	70,926	536	70,390	99.2444%
	23					
	24					
	25	<u>PLUS: OTHER TAXES</u>				
101	26	Production	101	-	101	100.0000%
201	27	Production	21	-	21	100.0000%
117	28	Transmission	11	1	11	92.5763%
117	29	Subtransmission	10	1	9	92.5763%
105	30	Distribution Primary	30	-	30	100.0000%
106	31	Distribution Secondary	14	-	14	100.0000%
907	32	Distribution	13	-	13	100.0000%
412	33	Other	3	-	3	100.0000%
	34	TOTAL OTHER TAXES	203	2	201	99.2294%
	35					
	36	<u>EQUALS: NON-REVENUE TAXES</u>				
37	37	Production	35,416	-	35,416	100.0000%
38	38	Production	11,773	-	11,773	100.0000%
39	39	Transmission	4,530	336	4,193	92.5763%
40	40	Subtransmission	3,593	267	3,327	92.5763%
41	41	Distribution Primary	13,998	-	13,998	100.0000%
42	42	Distribution Secondary	5,968	-	5,968	100.0000%
43	43	Distribution	6,859	-	6,859	100.0000%
44	44	Other	4,408	-	4,408	100.0000%
	45	TOTAL NON-REVENUE TAXES	86,546	603	85,943	99.3032%

6

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 9 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	46	<u>REGULATORY ASSESSMENT FEE</u>				
507	47	Production	447	-	447	100.0000%
507	48	Production	94	-	94	100.0000%
507	49	Transmission	51	-	51	100.0000%
507	50	Subtransmission	43	-	43	100.0000%
507	51	Distribution Primary	132	-	132	100.0000%
507	52	Distribution Secondary	60	-	60	100.0000%
507	53	Distribution	59	-	59	100.0000%
507	54	Other	14	-	14	100.0000%
	55	TOTAL REGULATORY ASSESSMENT FEE	<u>899</u>	<u>-</u>	<u>899</u>	100.0000%
	56					
	57					
	58	<u>EQUALS: TAXES OTHER THAN INCOME</u>				
507	59	Production	35,864	-	35,864	100.0000%
507	60	Production	11,868	-	11,868	100.0000%
507	61	Transmission	4,580	336	4,244	92.6584%
507	62	Subtransmission	3,636	267	3,369	92.6634%
507	63	Distribution Primary	14,129	-	14,129	100.0000%
507	64	Distribution Secondary	6,028	-	6,028	100.0000%
507	65	Distribution	6,918	-	6,918	100.0000%
507	66	Other	4,421	-	4,421	100.0000%
	67					
	68	TOTAL TAXES OTHER THAN INCOME	<u>87,444</u>	<u>603</u>	<u>86,841</u>	99.3104%

10

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 10 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

Derivation of Operating Income

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	1	<u>TOTAL OPERATING REVENUES</u>					
	2	Sales Revenue (incl. Transmission Firm Whsl)	1,175,075	7,642	1,167,433	99.3497%	
	3	Production	488	-	488	100.0000%	
	4	Production	473	-	473	100.0000%	
	5	Transmission	1,137	84	1,053	92.5763%	
	6	Subtransmission	174	13	161	92.5763%	
	7	Distribution Primary	12,924	-	12,924	100.0000%	
	8	Distribution Secondary	174	-	174	100.0000%	
	9	Distribution	55	-	55	100.0000%	
	10	Other	19,303	-	19,303	100.0000%	
	11	TOTAL OPERATING REVENUES	1,209,803	7,739	1,202,064	99.3603%	
	12						
	13	<u>LESS: O&M EXPENSE</u>					
	14	Production	121,350	-	121,350	100.0000%	
	15	Production	61,920	-	61,920	100.0000%	
	16	Transmission	10,974	815	10,159	92.5763%	
	17	Subtransmission	6,331	470	5,861	92.5763%	
	18	Distribution Primary	48,339	-	48,339	100.0000%	
	19	Distribution Secondary	6,670	-	6,670	100.0000%	
	20	Distribution	28,784	-	28,784	100.0000%	
	21	Other	68,411	-	68,411	100.0000%	
	22	TOTAL O&M EXPENSE	352,780	1,285	351,495	99.6358%	
	23						
	24	<u>LESS: FUEL & POWER TRANSACTIONS</u>					
	25	Production Demand	-	-	-	0.0000%	
	26	Production Energy	930	-	930	100.0000%	
	27	TOTAL FUEL & POWER TRANSACTIONS	930	-	930	100.0000%	
	28						
	29	<u>LESS: DEPRECIATION EXPENSE</u>					
	30	Production	215,416	-	215,416	100.0000%	
	31	Production	55,562	-	55,562	100.0000%	
	32	Transmission	17,921	1,330	16,591	92.5763%	
	33	Subtransmission	15,452	1,147	14,305	92.5763%	
	34	Distribution Primary	55,889	-	55,889	100.0000%	
	35	Distribution Secondary	42,010	-	42,010	100.0000%	
	36	Distribution	41,834	-	41,834	100.0000%	
	37	Other	10,646	-	10,646	100.0000%	
	38	TOTAL DEPRECIATION EXPENSE	454,730	2,478	452,252	99.4552%	

11

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 11 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	39	<u>LESS: AMORTIZATION EXPENSE</u>					
	40	Production	DEM	-	-	0.0000%	
	41	Production	EGY	-	-	0.0000%	
	42	Transmission	DEM	-	-	0.0000%	
	43	Subtransmission	DEM	-	-	0.0000%	
	44	Distribution Primary	DEM	-	-	0.0000%	
	45	Distribution Secondary	DEM	-	-	0.0000%	
	46	Distribution	CUST	-	-	0.0000%	
	47	Other	CUST	-	-	0.0000%	
	48	TOTAL AMORTIZATION EXPENSE		-	-	0.0000%	
	49						
	50	<u>LESS: TAXES OTHER THAN INCOME</u>					
	51	Production	DEM	35,864	-	35,864	100.0000%
	52	Production	EGY	11,868	-	11,868	100.0000%
	53	Transmission	DEM	4,580	336	4,244	92.6584%
	54	Subtransmission	DEM	3,636	267	3,369	92.6634%
	55	Distribution Primary	DEM	14,129	-	14,129	100.0000%
	56	Distribution Secondary	DEM	6,028	-	6,028	100.0000%
	57	Distribution	CUST	6,918	-	6,918	100.0000%
	58	Other	CUST	4,421	-	4,421	100.0000%
	59	TOTAL TAXES OTHER THAN INCOME		87,444	603	86,841	99.3104%
	60						
	61	<u>LESS: LOSS ON DISPOSITION & MISC</u>					
	101	62	Production	DEM	-	-	0.0000%
	101	63	Production	EGY	-	-	0.0000%
	117	64	Transmission	DEM	-	-	0.0000%
	117	65	Subtransmission	DEM	-	-	0.0000%
	105	66	Distribution Primary	DEM	-	-	0.0000%
	106	67	Distribution Secondary	DEM	-	-	0.0000%
	907	68	Distribution	CUST	-	-	0.0000%
	412	69	Other	CUST	-	-	0.0000%
	70	TOTAL OTHER EXPENSES		-	-	-	0.0000%
	71						
	72	<u>EQUALS: OPERATING INCOME</u>					
	73	Sales	REV	1,175,075	7,642	1,167,433	99.3497%
	74	Production	DEM	(372,141)	-	(372,141)	100.0000%
	75	Production	EGY	(129,808)	-	(129,808)	100.0000%
	76	Transmission	DEM	(32,338)	(2,397)	(29,941)	92.5879%
	77	Subtransmission	DEM	(25,244)	(1,871)	(23,373)	92.5889%
	78	Distribution Primary	DEM	(105,433)	-	(105,433)	100.0000%
	79	Distribution Secondary	DEM	(54,534)	-	(54,534)	100.0000%
	80	Distribution	CUST	(77,481)	-	(77,481)	100.0000%
	81	Other	CUST	(64,175)	-	(64,175)	100.0000%
	82	TOTAL OPERATING INCOME		313,919	3,374	310,545	98.9251%

12

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 12 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	83	<u>LESS: INTEREST EXPENSE</u>					
101	84	Production	62,885	-	62,885	100.0000%	
101	85	Production	13,232	-	13,232	100.0000%	
117	86	Transmission	7,120	529	6,591	92.5763%	
117	87	Subtransmission	5,992	445	5,547	92.5763%	
105	88	Distribution Primary	18,489	-	18,489	100.0000%	
106	89	Distribution Secondary	8,405	-	8,405	100.0000%	
907	90	Distribution	8,262	-	8,262	100.0000%	
412	91	Other	1,933	-	1,933	100.0000%	
	92	TOTAL INTEREST EXPENSE	126,318	973	125,345	99.2294%	
	93						
	94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>					
101	95	Production	7,427	-	7,427	100.0000%	
101	96	Production	1,563	-	1,563	100.0000%	
117	97	Transmission	841	62	778	92.5763%	
117	98	Subtransmission	708	53	655	92.5763%	
105	99	Distribution Primary	2,184	-	2,184	100.0000%	
106	100	Distribution Secondary	993	-	993	100.0000%	
907	101	Distribution	976	-	976	100.0000%	
412	102	Other	228	-	228	100.0000%	
	103	TOTAL PERMANENT TIMING DIFFERENCES	14,918	115	14,803	99.2294%	
	104						
	105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
106		Sales	1,175,075	7,642	1,167,433	99.3497%	
107		Production	(427,599)	-	(427,599)	100.0000%	
108		Production	(141,477)	-	(141,477)	100.0000%	
109		Transmission	(38,618)	(2,863)	(35,754)	92.5861%	
110		Subtransmission	(30,529)	(2,263)	(28,265)	92.5867%	
111		Distribution Primary	(121,739)	-	(121,739)	100.0000%	
112		Distribution Secondary	(61,947)	-	(61,947)	100.0000%	
113		Distribution	(84,768)	-	(84,768)	100.0000%	
114		Other	(65,880)	-	(65,880)	100.0000%	
	115	TOTAL FLORIDA TAXABLE INCOME	202,519	2,516	200,003	98.7577%	
	116						
	117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
118		Sales	64,629	420	64,209	99.3497%	
119		Production	(23,518)	-	(23,518)	100.0000%	
120		Production	(7,781)	-	(7,781)	100.0000%	
121		Transmission	(2,124)	(157)	(1,966)	92.5861%	
122		Subtransmission	(1,679)	(124)	(1,555)	92.5867%	
123		Distribution Primary	(6,696)	-	(6,696)	100.0000%	
124		Distribution Secondary	(3,407)	-	(3,407)	100.0000%	
125		Distribution	(4,662)	-	(4,662)	100.0000%	
126		Other	(3,623)	-	(3,623)	100.0000%	
	127	TOTAL FLORIDA INCOME TAX	11,139	138	11,000	98.7577%	

13

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 13 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>					
	129	Sales	1,110,446	7,222	1,103,224	99.3497%	
	130	Production	(404,081)	-	(404,081)	100.0000%	
	131	Production	(133,696)	-	(133,696)	100.0000%	
	132	Transmission	(36,494)	(2,706)	(33,788)	92.5861%	
	133	Subtransmission	(28,850)	(2,139)	(26,711)	92.5867%	
	134	Distribution Primary	(115,043)	-	(115,043)	100.0000%	
	135	Distribution Secondary	(58,540)	-	(58,540)	100.0000%	
	136	Distribution	(80,106)	-	(80,106)	100.0000%	
	137	Other	(62,257)	-	(62,257)	100.0000%	
	138	TOTAL FEDERAL TAXABLE INCOME	191,380	2,377	189,003	98.7577%	
	139						
	140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>					
	141	Sales	233,194	1,517	231,677	99.3497%	
	142	Production	(84,857)	-	(84,857)	100.0000%	
	143	Production	(28,076)	-	(28,076)	100.0000%	
	144	Transmission	(7,664)	(568)	(7,095)	92.5861%	
	145	Subtransmission	(6,058)	(449)	(5,609)	92.5867%	
	146	Distribution Primary	(24,159)	-	(24,159)	100.0000%	
	147	Distribution Secondary	(12,293)	-	(12,293)	100.0000%	
	148	Distribution	(16,822)	-	(16,822)	100.0000%	
	149	Other	(13,074)	-	(13,074)	100.0000%	
	150	TOTAL FEDERAL INCOME TAX	40,190	499	39,691	98.7577%	
	151						
	152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>					
	153	Production	(19,977)	-	(19,977)	100.0000%	
	101 154	Production	(4,203)	-	(4,203)	100.0000%	
	117 155	Transmission	(2,262)	(168)	(2,094)	92.5763%	
	117 156	Subtransmission	(1,903)	(141)	(1,762)	92.5763%	
	105 157	Distribution Primary	(5,873)	-	(5,873)	100.0000%	
	106 158	Distribution Secondary	(2,670)	-	(2,670)	100.0000%	
	907 159	Distribution	(2,625)	-	(2,625)	100.0000%	
	412 160	Other	(614)	-	(614)	100.0000%	
	161	TOTAL ADJUSTMENT TO INCOME TAXES	(40,128)	(309)	(39,819)	99.2294%	
	162						
	163	<u>TOTAL INCOME TAXES (FED. STATE, & ADJ., EXCLUDES PDA)</u>					
	164	Sales	297,823	1,937	295,886	99.3497%	
	165	Production	(128,352)	-	(128,352)	100.0000%	
	166	Production	(40,061)	-	(40,061)	100.0000%	
	167	Transmission	(12,049)	(894)	(11,156)	92.5842%	
	168	Subtransmission	(9,641)	(715)	(8,926)	92.5846%	
	169	Distribution Primary	(36,728)	-	(36,728)	100.0000%	
	170	Distribution Secondary	(18,371)	-	(18,371)	100.0000%	
	171	Distribution	(24,109)	-	(24,109)	100.0000%	
	172	Other	(17,312)	-	(17,312)	100.0000%	
	173						
	174	TOTAL INCOME TAXES, EXCLUDING PARENT DEBT ADJUSTMENT	11,200	328	10,872	97.0678%	
	175						
	176	<u>PARENT DEBT ADJUSTMENT (PDA) - 100% RETAIL</u>					
	101 177	Production	(9,707)	-	(9,707)	100.0000%	
	178	TOTAL PARENT DEBT ADJUSTMENT	(9,707)	-	(9,707)	100.0000%	
	179						
	180	<u>TOTAL INCOME TAXES (FED. STATE, & ADJ., INCLUDES PDA)</u>					
	181	Sales	297,823	1,937	295,886	99.3497%	
	182	Production	(138,059)	-	(138,059)	100.0000%	
	183	Production	(40,061)	-	(40,061)	100.0000%	
	184	Transmission	(12,049)	(894)	(11,156)	92.5842%	
	185	Subtransmission	(9,641)	(715)	(8,926)	92.5846%	

14

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 14 OF 31
 FILED: 04/9/2021

186	Distribution Primary	DEM	(36,728)	-	(36,728)	100.0000%
187	Distribution Secondary	DEM	(18,371)	-	(18,371)	100.0000%
188	Distribution	CUST	(24,109)	-	(24,109)	100.0000%
189	Other	CUST	(17,312)	-	(17,312)	100.0000%
190						
191	TOTAL INCOME TAXES, INCLUDING PARENT DEBT ADJUSTMENT		1,493	328	1,165	78.0084%

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION PLANT</u>				
101	2	Production Demand	2,841,061	-	2,841,061	100.0000%
101	3	Production Demand - Solar Facilities	1,245,962	-	1,245,962	100.0000%
101	4	Production Energy	1,268,595	-	1,268,595	100.0000%
	5	TOTAL PRODUCTION PLANT	5,355,618	-	5,355,618	100.0000%
	6					
	7					
	8	<u>TRANSMISSION PLANT</u>				
101	9	Step-Up Substations	60,686	-	60,686	100.0000%
101	10	Step-Up Substations - Solar	52,808	-	52,808	100.0000%
	11	Step-Up Substations	113,494	-	113,494	100.0000%
	12					
117	13	High-Volt Substations & LINES	527,380	39,151	488,229	92.5763%
	14					
	15	Subtransmission				
117	16	Substations	82,471	6,122	76,349	92.5763%
117	17	LINES	375,778	27,897	347,881	92.5763%
	18	Subtransmission	458,249	34,019	424,230	92.5763%
	19					
	20	TOTAL TRANSMISSION PLANT	1,099,123	73,170	1,025,953	93.3429%

16

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 16 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	21	<u>DISTRIBUTION PLANT</u>					
105	22	Substations	DEM	314,178	-	314,178	100.0000%
	23						
310	24	Poles Direct	CUST	34,293	-	34,293	100.0000%
105	25	Poles Primary	DEM	249,273	-	249,273	100.0000%
418	26	Poles Primary (MDS)	CUST	-	-	-	0.0000%
106	27	Poles Secondary	DEM	51,056	-	51,056	100.0000%
420	28	Poles Secondary (MDS)	CUST	-	-	-	0.0000%
	29	TOTAL POLES		<u>334,622</u>	-	<u>334,622</u>	100.0000%
	30						
310	31	OH LINES Direct	CUST	4,804	-	4,804	100.0000%
105	32	OH LINES Primary	DEM	238,604	-	238,604	100.0000%
418	33	OH LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	34	OH LINES Secondary	DEM	32,537	-	32,537	100.0000%
420	35	OH LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	36	TOTAL OH LINES		<u>275,945</u>	-	<u>275,945</u>	100.0000%
	37						
310	38	UG LINES Direct	CUST	384	-	384	100.0000%
105	39	UG LINES Primary	DEM	605,889	-	605,889	100.0000%
418	40	UG LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	41	UG LINES Secondary	DEM	45,605	-	45,605	100.0000%
420	42	UG LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	43	TOTAL UG LINES		<u>651,877</u>	-	<u>651,877</u>	100.0000%
	44						
310	45	Transformers Direct	CUST	-	-	-	0.0000%
105	46	Transformers Primary	DEM	139,136	-	139,136	100.0000%
418	47	Transformers Primary (MDS)	CUST	-	-	-	0.0000%
106	48	Transformers Secondary	DEM	679,312	-	679,312	100.0000%
420	49	Transformers Secondary (MDS)	CUST	-	-	-	0.0000%
	50	TOTAL Transformers		<u>818,448</u>	-	<u>818,448</u>	100.0000%
	51						
420	52	Services	CUST	215,359	-	215,359	100.0000%
308	53	Meters	CUST	126,087	-	126,087	100.0000%
309	54	Interruptible Equipment	CUST	-	-	-	0.0000%
310	55	Street Lighting	CUST	325,975	-	325,975	100.0000%
	56						
	57	Distribution Plant	DEM	2,355,589	-	2,355,589	100.0000%
	58	Distribution Plant	CUST	706,901	-	706,901	100.0000%
	59						
	60	TOTAL DISTRIBUTION PLANT		<u>3,062,489</u>	-	<u>3,062,489</u>	100.0000%
	61						
	62						
	63	<u>PROD. TRANS. & DIST PLANT</u>					
	64	Production	DEM	4,200,517	-	4,200,517	100.0000%
	65	Production	EGY	1,268,595	-	1,268,595	100.0000%
	66	Transmission	DEM	527,380	39,151	488,229	92.5763%
	67	Subtransmission	DEM	458,249	34,019	424,230	92.5763%
	68	Distribution Primary	DEM	1,547,080	-	1,547,080	100.0000%
	69	Distribution Secondary	DEM	808,509	-	808,509	100.0000%
	70	Distribution	CUST	706,901	-	706,901	100.0000%
	71	Other	CUST	-	-	-	0.0000%
	72	TOTAL PROD, TRANS, & DIST PLANT		<u>9,517,230</u>	<u>73,170</u>	<u>9,444,060</u>	99.2312%

17

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 17 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	73	<u>PLUS: COMMUNICATION EQUIPMENT</u>						
101	74	Production	DEM	22,435	-	22,435	100.0000%	
201	75	Production	EGY	9,865	-	9,865	100.0000%	
117	76	Transmission	DEM	7,600	564	7,036	92.5763%	
117	77	Subtransmission	DEM	2,103	156	1,947	92.5763%	
105	78	Distribution Primary	DEM	18,617	-	18,617	100.0000%	
106	79	Distribution Secondary	DEM	6,024	-	6,024	100.0000%	
907	80	Distribution	CUST	6,121	-	6,121	100.0000%	
412	81	Other	CUST	13,117	-	13,117	100.0000%	
	82	<u>TOTAL COMMUNICATION EQUIPMENT</u>						
	83			<u>85,883</u>	<u>720</u>	<u>85,163</u>	<u>99.1613%</u>	
	84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>						
101	85	Production	DEM	4,362	-	4,362	100.0000%	
201	86	Production	EGY	-	-	-	0.0000%	
117	87	Transmission	DEM	5,816	432	5,384	92.5763%	
117	88	Subtransmission	DEM	2,816	209	2,607	92.5763%	
105	89	Distribution Primary	DEM	22,695	-	22,695	100.0000%	
106	90	Distribution Secondary	DEM	3,115	-	3,115	100.0000%	
907	91	Distribution	CUST	14,447	-	14,447	100.0000%	
412	92	Other	CUST	30,960	-	30,960	100.0000%	
	93	<u>TOTAL TRANSPORTATION EQUIPMENT</u>						
	94			<u>84,212</u>	<u>641</u>	<u>83,571</u>	<u>99.2391%</u>	
	95	<u>PLUS: GENERAL & INTANGIBLE</u>						
101	96	Production	DEM	243,524	-	243,524	100.0000%	
101	97	Production - Solar	DEM	9,003	-	9,003	100.0000%	
201	98	Production	EGY	104,151	-	104,151	100.0000%	
117	99	Transmission	DEM	26,013	1,931	24,081	92.5763%	
117	100	Subtransmission	DEM	12,596	935	11,661	92.5763%	
105	101	Distribution Primary	DEM	109,479	-	109,479	100.0000%	
106	102	Distribution Secondary	DEM	13,933	-	13,933	100.0000%	
907	103	Distribution	CUST	64,620	-	64,620	100.0000%	
412	104	Other	CUST	138,675	-	138,675	100.0000%	
	105	<u>TOTAL GENERAL & INTANGIBLE</u>						
	106			<u>721,993</u>	<u>2,866</u>	<u>719,126</u>	<u>99.6030%</u>	
	107	<u>PLUS: ROU LEASES</u>						
101	108	Production	DEM	-	-	-	0.0000%	
	109	<u>EQUALS: PLANT IN SERVICE</u>						
111	110	Production	DEM	4,479,842	-	4,479,842	100.0000%	
112	111	Production	EGY	1,382,611	-	1,382,611	100.0000%	
113	112	Transmission	DEM	566,808	42,078	524,730	92.5763%	
114	113	Subtransmission	DEM	475,764	35,319	440,445	92.5763%	
115	114	Distribution Primary	DEM	1,697,871	-	1,697,871	100.0000%	
116	115	Distribution Secondary	DEM	831,582	-	831,582	100.0000%	
117	116	Distribution	CUST	792,089	-	792,089	100.0000%	
118	117	Other	CUST	182,752	-	182,752	100.0000%	
119	118	<u>TOTAL PLANT IN SERVICE</u>						
120	119			<u>10,409,318</u>	<u>77,397</u>	<u>10,331,921</u>	<u>99.2565%</u>	

18

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 18 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

PLANT HELD FOR FUTURE USE - PHFFU

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PLANT HELD FOR FUTURE USE</u>					
101	2	Production	DEM	12,085	-	12,085	100.0000%
101	3	Production - Solar	DEM	6,233	-	6,233	100.0000%
101	4	Production	EGY	-	-	-	0.0000%
117	5	Transmission	DEM	12,066	896	11,171	92.5763%
117	6	Subtransmission	DEM	10,485	778	9,706	92.5763%
105	7	Distribution Primary	DEM	20,557	-	20,557	100.0000%
106	8	Distribution Secondary	DEM	-	-	-	0.0000%
907	9	Distribution	CUST	-	-	-	0.0000%
412	10	Other	CUST	-	-	-	0.0000%
	11						
	12	TOTAL PLANT HELD FOR FUTURE USE		61,426	1,674	59,752	97.2746%

19

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 19 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION RESERVE</u>				
101	2	Production Demand	473,716	-	473,716	100.0000%
101	3	Production Demand - Solar Facilities	89,256	-	89,256	100.0000%
101	4	Production Energy	533,841	-	533,841	100.0000%
	5	TOTAL PRODUCTION DEPREE RESERVE	1,096,813	-	1,096,813	100.0000%
	6					
	7					
	8	<u>TRANSMISSION RESERVE</u>				
101	9	Step-Up Substations	25,799	-	25,799	100.0000%
101	10	Step-Up Substations - Solar	3,408	-	3,408	100.0000%
	11	Step-Up Substations	29,207	-	29,207	100.0000%
	12					
117	13	High-Volt Transmission LINES	118,450	8,793	109,657	92.5763%
	14					
	15	Subtransmission				
117	16	Substations	10,315	766	9,549	92.5763%
117	17	LINES	94,733	7,033	87,700	92.5763%
	18	Subtransmission	105,048	7,798	97,250	92.5763%
	19					
	20	TOTAL TRANSMISSION DEPREE RESERVE	252,706	16,592	236,114	93.4343%

20

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 20 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	21	<u>DISTRIBUTION RESERVE</u>					
105	22	Substations	DEM	72,828	-	72,828	100.0000%
	23						
310	24	Poles Direct	CUST	17,239	-	17,239	100.0000%
105	25	Poles Primary	DEM	125,309	-	125,309	100.0000%
418	26	Poles Primary (MDS)	CUST	-	-	-	0.0000%
106	27	Poles Secondary	DEM	25,666	-	25,666	100.0000%
420	28	Poles Secondary (MDS)	CUST	-	-	-	0.0000%
	29	TOTAL POLES		<u>168,214</u>	-	<u>168,214</u>	100.0000%
	30						
310	31	OH LINES Direct	CUST	2,704	-	2,704	100.0000%
105	32	OH LINES Primary	DEM	134,283	-	134,283	100.0000%
418	33	OH LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	34	OH LINES Secondary	DEM	18,311	-	18,311	100.0000%
420	35	OH LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	36	TOTAL OH LINES		<u>155,298</u>	-	<u>155,298</u>	100.0000%
	37						
310	38	UG LINES Direct	CUST	76	-	76	100.0000%
105	39	UG LINES Primary	DEM	120,429	-	120,429	100.0000%
418	40	UG LINES Primary (MDS)	CUST	-	-	-	0.0000%
106	41	UG LINES Secondary	DEM	9,065	-	9,065	100.0000%
420	42	UG LINES Secondary (MDS)	CUST	-	-	-	0.0000%
	43	TOTAL UG LINES		<u>129,570</u>	-	<u>129,570</u>	100.0000%
	44						
310	45	Transformers Direct	CUST	-	-	-	0.0000%
105	46	Transformers Primary	DEM	49,253	-	49,253	100.0000%
418	47	Transformers Primary (MDS)	CUST	-	-	-	0.0000%
106	48	Transformers Secondary	DEM	240,471	-	240,471	100.0000%
420	49	Transformers Secondary (MDS)	CUST	-	-	-	0.0000%
	50	TOTAL Transformers		<u>289,725</u>	-	<u>289,725</u>	100.0000%
	51						
420	52	Services	CUST	132,678	-	132,678	100.0000%
308	53	Meters	CUST	(40,482)	-	(40,482)	100.0000%
309	54	Interruptible Equipment	CUST	-	-	-	0.0000%
310	55	Street Lighting	CUST	131,349	-	131,349	100.0000%
	56						
	57	Distribution Reserve	DEM	795,616	-	795,616	100.0000%
	58	Distribution Reserve	CUST	243,565	-	243,565	100.0000%
	59						
	60	TOTAL DISTRIBUTION DEP REERVE		<u>1,039,181</u>	-	<u>1,039,181</u>	100.0000%
	61						
	62						
	63	<u>PROD. TRANS. & DIST RESERVE</u>					
	64	Production	DEM	592,180	-	592,180	100.0000%
	65	Production	EGY	533,841	-	533,841	100.0000%
	66	Transmission	DEM	118,450	8,793	109,657	92.5763%
	67	Subtransmission	DEM	105,048	7,798	97,250	92.5763%
	68	Distribution Primary	DEM	502,103	-	502,103	100.0000%
	69	Distribution Secondary	DEM	293,513	-	293,513	100.0000%
	70	Distribution	CUST	243,565	-	243,565	100.0000%
	71	Other	CUST	-	-	-	0.0000%
	72						
	73	TOTAL PROD, TRANS, & DIST DEP RE RESERVE		<u>2,388,699</u>	16,592	<u>2,372,108</u>	99.3054%

21

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 21 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	74	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	75	Production	DEM	13,603	-	13,603	100.0000%
201	76	Production	EGY	5,981	-	5,981	100.0000%
117	77	Transmission	DEM	4,608	342	4,266	92.5763%
117	78	Subtransmission	DEM	1,275	95	1,181	92.5763%
105	79	Distribution Primary	DEM	11,288	-	11,288	100.0000%
106	80	Distribution Secondary	DEM	3,653	-	3,653	100.0000%
907	81	Distribution	CUST	3,711	-	3,711	100.0000%
412	82	Other	CUST	7,953	-	7,953	100.0000%
	83	TOTAL COMM EQUIP DEPRE RESERVE		<u>52,073</u>	<u>437</u>	<u>51,636</u>	<u>99.1613%</u>
	84						
	85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	86	Production	DEM	1,457	-	1,457	100.0000%
201	87	Production	EGY	-	-	-	0.0000%
117	88	Transmission	DEM	1,334	99	1,235	92.5763%
117	89	Subtransmission	DEM	646	48	598	92.5763%
105	90	Distribution Primary	DEM	5,207	-	5,207	100.0000%
106	91	Distribution Secondary	DEM	715	-	715	100.0000%
907	92	Distribution	CUST	3,315	-	3,315	100.0000%
412	93	Other	CUST	7,103	-	7,103	100.0000%
	94	TOTAL TRANSP EQUIP DEPRE RESERVE		<u>19,777</u>	<u>147</u>	<u>19,630</u>	<u>99.2566%</u>
	95						
	96	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	97	Production	DEM	97,936	-	97,936	100.0000%
101	98	Production - Solar	DEM	663	-	663	100.0000%
201	99	Production	EGY	34,085	-	34,085	100.0000%
117	100	Transmission	DEM	8,513	632	7,881	92.5763%
117	101	Subtransmission	DEM	4,122	306	3,816	92.5763%
105	102	Distribution Primary	DEM	34,940	-	34,940	100.0000%
106	103	Distribution Secondary	DEM	4,560	-	4,560	100.0000%
907	104	Distribution	CUST	21,148	-	21,148	100.0000%
412	105	Other	CUST	45,428	-	45,428	100.0000%
	106	TOTAL GENERAL & INTANGIBLE		<u>251,394</u>	<u>938</u>	<u>250,456</u>	<u>99.6269%</u>
	107						
	108	<u>EQUALS: DEPRECIATION RESERVE</u>					
109		Production	DEM	705,839	-	705,839	100.0000%
110		Production	EGY	573,907	-	573,907	100.0000%
111		Transmission	DEM	132,906	9,866	123,039	92.5763%
112		Subtransmission	DEM	111,092	8,247	102,845	92.5763%
113		Distribution Primary	DEM	553,538	-	553,538	100.0000%
114		Distribution Secondary	DEM	302,440	-	302,440	100.0000%
115		Distribution	CUST	271,738	-	271,738	100.0000%
116		Other	CUST	60,484	-	60,484	100.0000%
	117						
	118	TOTAL ACCUM DEPRECIATION RESERVE		<u>2,711,943</u>	<u>18,114</u>	<u>2,693,830</u>	<u>99.3321%</u>

22

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 22 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>MATERIALS & SUPPLIES</u>					
101	2	Production	DEM	48,262	-	48,262	100.0000%
101	3	Production	EGY	14,576	-	14,576	100.0000%
117	4	Transmission	DEM	6,059	450	5,610	92.5763%
117	5	Subtransmission	DEM	5,265	391	4,874	92.5763%
105	6	Distribution Primary	DEM	17,775	-	17,775	100.0000%
106	7	Distribution Secondary	DEM	9,289	-	9,289	100.0000%
907	8	Distribution	CUST	8,122	-	8,122	100.0000%
412	9	Other	CUST	-	-	-	0.0000%
	10	TOTAL MATERIALS & SUPPLIES		<u>109,350</u>	<u>841</u>	<u>108,509</u>	99.2312%
	11						
	12	<u>PLUS: EXCLUSIONS</u>					
101	13	Production	DEM	2,248	-	2,248	100.0000%
101	14	Production	EGY	692	-	692	100.0000%
117	15	Transmission	DEM	290	22	268	92.5763%
117	16	Subtransmission	DEM	243	18	225	92.5763%
105	17	Distribution Primary	DEM	860	-	860	100.0000%
106	18	Distribution Secondary	DEM	416	-	416	100.0000%
907	19	Distribution	CUST	396	-	396	100.0000%
412	20	Other	CUST	91	-	91	100.0000%
	21	TOTAL CASH		<u>5,237</u>	<u>40</u>	<u>5,198</u>	99.2444%
	22						
	23	<u>PLUS: NET ADDITIONS</u>					
101	24	Production	DEM	237,042	-	237,042	100.0000%
101	25	Production	EGY	72,961	-	72,961	100.0000%
117	26	Transmission	DEM	30,548	2,268	28,280	92.5763%
117	27	Subtransmission	DEM	25,660	1,905	23,755	92.5763%
105	28	Distribution Primary	DEM	90,683	-	90,683	100.0000%
106	29	Distribution Secondary	DEM	43,883	-	43,883	100.0000%
907	30	Distribution	CUST	41,799	-	41,799	100.0000%
412	31	Other	CUST	9,644	-	9,644	100.0000%
	32	TOTAL NET ADDITIONS		<u>552,219</u>	<u>4,173</u>	<u>548,046</u>	99.2444%
	33						
	34	<u>MINUS: NET DEDUCTIONS</u>					
101	35	Production	DEM	285,628	-	285,628	100.0000%
101	36	Production	EGY	87,916	-	87,916	100.0000%
117	37	Transmission	DEM	36,809	2,733	34,076	92.5763%
117	38	Subtransmission	DEM	30,919	2,295	28,624	92.5763%
105	39	Distribution Primary	DEM	109,270	-	109,270	100.0000%
106	40	Distribution Secondary	DEM	52,878	-	52,878	100.0000%
907	41	Distribution	CUST	50,367	-	50,367	100.0000%
412	42	Other	CUST	11,621	-	11,621	100.0000%
	43	TOTAL NET DEDUCTIONS		<u>665,407</u>	<u>5,028</u>	<u>660,380</u>	99.2444%

23

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 23 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>PLUS: FUEL INVENTORY</u>				
201	45	Production	21,683	-	21,683	100.0000%
	46	TOTAL FUEL INVENTORY	21,683	-	21,683	100.0000%
	47					
	48	<u>EQUALS: WORKING CAPITAL (Incl. fuel inventory)</u>				
	49	Production	1,924	-	1,924	100.0000%
	50	Production	21,996	-	21,996	100.0000%
	51	Transmission	88	7	81	92.5763%
	52	Subtransmission	249	18	231	92.5763%
	53	Distribution Primary	48	-	48	100.0000%
	54	Distribution Secondary	711	-	711	100.0000%
	55	Distribution	(49)	-	(49)	100.0000%
	56	Other	(1,885)	-	(1,885)	100.0000%
	57					
	58	TOTAL WORKING CAPITAL	23,082	25	23,057	99.8917%

24

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 24 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION CWIP</u>				
101	2	Production Demand	117,558	-	117,558	100.0000%
101	3	Production Demand - Solar	67,464	-	67,464	100.0000%
101	4	Production Energy	4,478	-	4,478	100.0000%
	5	TOTAL PRODUCTION CWIP	189,500	-	189,500	100.0000%
	6					
	7					
	8	<u>TRANSMISSION CWIP</u>				
101	9	Step-Up Substations	-	-	-	0.0000%
117	10	Hi-Volt Transmission	3,758	279	3,479	92.5763%
117	11	Subtransmission Common	3,265	242	3,023	92.5763%
	12	TOTAL TRANSMISSION CWIP	7,023	521	6,501	92.5763%
	13					
	14					
	15	<u>DISTRIBUTION CWIP</u>				
105	16	Distribution Primary	2,668	-	2,668	100.0000%
106	17	Distribution Secondary	1,394	-	1,394	100.0000%
907	18	Distribution	1,219	-	1,219	100.0000%
	19	TOTAL DISTRIBUTION CWIP	5,282	-	5,282	100.0000%
	20					
	21					
	22	<u>PROD. TRANS & DIST CWIP</u>				
	23	Production	185,022	-	185,022	100.0000%
	24	Production	4,478	-	4,478	100.0000%
	25	Transmission	3,758	279	3,479	92.5763%
	26	Subtransmission	3,265	242	3,023	92.5763%
	27	Distribution Primary	2,668	-	2,668	100.0000%
	28	Distribution Secondary	1,394	-	1,394	100.0000%
	29	Distribution	1,219	-	1,219	100.0000%
	30	Other	-	-	-	0.0000%
	31	TOTAL PROD. TRANS & DIST CWIP	201,804	521	201,283	99.7417%

25

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 25 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	32	<u>PLUS: GENERAL CWIP</u>				
101	33	Production	2,853	-	2,853	100.0000%
201	34	Production	1,395	-	1,395	100.0000%
117	35	Transmission	348	26	323	92.5763%
117	36	Subtransmission	169	13	156	92.5763%
105	37	Distribution Primary	1,360	-	1,360	100.0000%
106	38	Distribution Secondary	187	-	187	100.0000%
907	39	Distribution	866	-	866	100.0000%
412	40	Other	1,855	-	1,855	100.0000%
	41	TOTAL GENERAL CWIP	<u>9,033</u>	<u>38</u>	<u>8,994</u>	99.5750%
	42					
	43	<u>EQUALS: TOTAL CWIP</u>				
	44	Production	187,875	-	187,875	100.0000%
	45	Production	5,873	-	5,873	100.0000%
	46	Transmission	4,106	305	3,801	92.5763%
	47	Subtransmission	3,434	255	3,179	92.5763%
	48	Distribution Primary	4,028	-	4,028	100.0000%
	49	Distribution Secondary	1,581	-	1,581	100.0000%
	50	Distribution	2,085	-	2,085	100.0000%
	51	Other	1,855	-	1,855	100.0000%
	52					
	53	TOTAL CWIP	<u>210,837</u>	<u>560</u>	<u>210,277</u>	99.7345%

26

Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PLANT IN SERVICE</u>				
	2	Production	4,479,842	-	4,479,842	100.0000%
	3	Production	1,382,611	-	1,382,611	100.0000%
	4	Transmission	566,808	42,078	524,730	92.5763%
	5	Subtransmission	475,764	35,319	440,445	92.5763%
	6	Distribution Primary	1,697,871	-	1,697,871	100.0000%
	7	Distribution Secondary	831,582	-	831,582	100.0000%
	8	Distribution	792,089	-	792,089	100.0000%
	9	Other	182,752	-	182,752	100.0000%
	10	TOTAL PLANT IN SERVICE	<u>10,409,318</u>	<u>77,397</u>	<u>10,331,921</u>	99.2565%
	11					
	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>				
	13	Production	12,085	-	12,085	100.0000%
	14	Production	-	-	-	0.0000%
	15	Transmission	12,066	896	11,171	92.5763%
	16	Subtransmission	10,485	778	9,706	92.5763%
	17	Distribution Primary	20,557	-	20,557	100.0000%
	18	Distribution Secondary	-	-	-	0.0000%
	19	Distribution	-	-	-	0.0000%
	20	Other	-	-	-	0.0000%
	21	TOTAL PLANT HELD FOR FUTURE USE	<u>55,193</u>	<u>1,674</u>	<u>53,519</u>	96.9668%
	22					
	23	<u>EQUALS: TOTAL PLANT</u>				
	24	Production	4,491,926	-	4,491,926	100.0000%
	25	Production	1,382,611	-	1,382,611	100.0000%
	26	Transmission	578,874	42,974	535,901	92.5763%
	27	Subtransmission	486,249	36,098	450,151	92.5763%
	28	Distribution Primary	1,718,428	-	1,718,428	100.0000%
	29	Distribution Secondary	831,582	-	831,582	100.0000%
	30	Distribution	792,089	-	792,089	100.0000%
	31	Other	182,752	-	182,752	100.0000%
	32	TOTAL PLANT	<u>10,464,511</u>	<u>79,071</u>	<u>10,385,440</u>	99.2444%
	33					
	34	<u>LESS: DEPRECIATION RESERVE</u>				
	35	Production	705,839	-	705,839	100.0000%
	36	Production	573,907	-	573,907	100.0000%
	37	Transmission	132,906	9,866	123,039	92.5763%
	38	Subtransmission	111,092	8,247	102,845	92.5763%
	39	Distribution Primary	553,538	-	553,538	100.0000%
	40	Distribution Secondary	302,440	-	302,440	100.0000%
	41	Distribution	271,738	-	271,738	100.0000%
	42	Other	60,484	-	60,484	100.0000%
	43	TOTAL DEPRECIATION RESERVE	<u>2,711,943</u>	<u>18,114</u>	<u>2,693,830</u>	99.3321%

27

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 27 OF 31
 FILED: 04/9/2021

Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>EQUALS: NET PLANT</u>				
	45	Production	3,786,088	-	3,786,088	100.0000%
	46	Production	808,704	-	808,704	100.0000%
	47	Transmission	445,969	33,107	412,862	92.5763%
	48	Subtransmission	375,157	27,850	347,307	92.5763%
	49	Distribution Primary	1,164,890	-	1,164,890	100.0000%
	50	Distribution Secondary	529,142	-	529,142	100.0000%
	51	Distribution	520,350	-	520,350	100.0000%
	52	Other	122,267	-	122,267	100.0000%
	53	TOTAL NET PLANT	<u>7,752,568</u>	<u>60,958</u>	<u>7,691,610</u>	99.2137%
	54					
	55	<u>PLUS: WORKING CAPITAL</u>				
	56	Production	1,924	-	1,924	100.0000%
	57	Production	21,996	-	21,996	100.0000%
	58	Transmission	88	7	81	92.5763%
	59	Subtransmission	249	18	231	92.5763%
	60	Distribution Primary	48	-	48	100.0000%
	61	Distribution Secondary	711	-	711	100.0000%
	62	Distribution	(49)	-	(49)	100.0000%
	63	Other	(1,885)	-	(1,885)	100.0000%
	64	TOTAL WORKING CAPITAL	<u>23,082</u>	<u>25</u>	<u>23,057</u>	99.8917%
	65					
	66	<u>PLUS: CWIP</u>				
	67	Production	187,875	-	187,875	100.0000%
	68	Production	5,873	-	5,873	100.0000%
	69	Transmission	4,106	305	3,801	92.5763%
	70	Subtransmission	3,434	255	3,179	92.5763%
	71	Distribution Primary	4,028	-	4,028	100.0000%
	72	Distribution Secondary	1,581	-	1,581	100.0000%
	73	Distribution	2,085	-	2,085	100.0000%
	74	Other	1,855	-	1,855	100.0000%
	75	TOTAL CWIP	<u>210,837</u>	<u>560</u>	<u>210,277</u>	99.7345%
	76					
	77	<u>EQUALS: RATE BASE</u>				
	78	Production	3,975,887	-	3,975,887	100.0000%
	79	Production	836,573	-	836,573	100.0000%
	80	Transmission	450,163	33,419	416,744	92.5763%
	81	Subtransmission	378,840	28,124	350,716	92.5763%
	82	Distribution Primary	1,168,967	-	1,168,967	100.0000%
	83	Distribution Secondary	531,434	-	531,434	100.0000%
	84	Distribution	522,386	-	522,386	100.0000%
	85	Other	122,237	-	122,237	100.0000%
	86	TOTAL RATE BASE	<u>7,986,487</u>	<u>61,542</u>	<u>7,924,944</u>	99.2294%

28

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 28 OF 31
 FILED: 04/9/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,786,656	-	3,786,656
2		% of Total Company	%	100.0000%	0.0000%	100.0000%
3						
4	105	Distribution Primary Capacity - NCP	kW	4,708,181	-	4,708,181
5		% of Total Company	%	100.0000%	0.0000%	100.0000%
6						
7	106	Distri. Secondary Capacity - Customer Max Demands	kW	7,090,840	-	7,090,840
8		% of Total Company	%	100.0000%	0.0000%	100.0000%
9						
10	117	Transmission - 12 CP	kW	4,135,417	307,000	3,828,417
11		% of Total Company	%	100.0000%	7.4237%	92.5763%
12						
13	122	Production Capacity - 12 CP & 1/13th AD	kW	100.0000%	0.0000%	100.0000%
14		% of Total Company	%	100.0000%	0.0000%	100.0000%
15						
16	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	0.0000%	100.0000%
17		% of Total Company	%	100.0000%	0.0000%	100.0000%
18						
19	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	0.0000%	100.0000%
20		% of Total Company	%	100.0000%	0.0000%	100.0000%
21						
22	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	0.0000%	100.0000%
23		% of Total Company	%	100.0000%	0.0000%	100.0000%
24						
25	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	0.0000%	100.0000%
26		% of Total Company	%	100.0000%	0.0000%	100.0000%
27						
28	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	0.0000%	100.0000%
29		% of Total Company	%	100.0000%	0.0000%	100.0000%
30						
31	201	Energy - Output to Line	mWh	20,766,634	-	20,766,634
32		% of Total Company	%	100.0000%	0.0000%	100.0000%
33						
34	202	Direct Assignment - Wholesale	%	100.0000%	100.0000%	0.0000%
35		% of Total Company	%	100.0000%	100.0000%	0.0000%
36						
37	204	Retail Energy - Output to Line	mWh	20,766,634	-	20,766,634
38		% of Total Company	%	100.0000%	0.0000%	100.0000%
39						
40	205	Retail Jurisdictional Direct Assignment	%	100.0000%	0.0000%	100.0000%
41		% of Total Company	%	100.0000%	0.0000%	100.0000%

29

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 29 OF 31
 FILED: 04/9/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
42	308	Meter Investment Assignment	\$000's	156,025,852	-	156,025,852
43		% of Total Company	%	100.0000%	0.0000%	100.0000%
44						
45	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	100.0000%
46		% of Total Company	%	100.0000%	0.0000%	100.0000%
47						
48	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	100.0000%
49		% of Total Company	%	100.0000%	0.0000%	100.0000%
50						
51	311	Meter Reading - Direct Allocation	\$	53,213,913	-	53,213,913
52		% of Total Company	%	100.0000%	0.0000%	100.0000%
53						
54	401	Billing kW - Power Supply (P&T)	kW	-	-	-
55		% of Total Company		0.0000%	0.0000%	0.0000%
56						
57	402	Billing kW - Distribution Primary Capacity	kW	-	-	-
58		% of Total Company		0.0000%	0.0000%	0.0000%
59						
60	403	Billing kW - Distribution Secondary Capacity	kW	-	-	-
61		% of Total Company		0.0000%	0.0000%	0.0000%
62						
63	404	Billing mWh - Power Supply (P&T)	mWh	-	-	-
64		% of Total Company		0.0000%	0.0000%	0.0000%
65						
66	405	Billing mWh - Distribution Primary Capacity	mWh	-	-	-
67		% of Total Company		0.0000%	0.0000%	0.0000%
68						
69	406	Billing mWh - Distribution Secondary Capacity	mWh	-	-	-
70		% of Total Company		0.0000%	0.0000%	0.0000%
71						
72	412	Annual Number of Bills	No. of Bills	9,748,068	-	9,748,068
73		% of Total Company		100.0000%	0.0000%	100.0000%
74						
75	418	Distribution Primary - Customer Component	No. of Cust.	812,321	-	812,321
76		% of Total Company	%	100.0000%	0.0000%	100.0000%
77						
78	420	Distribution Secondary - Customer Component	No. of Cust.	812,108	-	812,108
79		% of Total Company	%	100.0000%	0.0000%	100.0000%

30

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 JURISDICTIONAL SEPARATION STUDY
 WITNESS: VOGT
 PAGE 30 OF 31
 FILED: 04/9/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
80	501	Billed Sales Revenue - Direct Allocation	\$000's	1,167,433	-	1,167,433
81		% of Total Company	%	100.0000%	0.0000%	100.0000%
82						
83	507	Revenue from Sales - Retail Only	\$000's	1,167,433	-	1,167,433
84		% of Total Company	%	100.0000%	0.0000%	100.0000%
85						
86	508	Unbilled Sales Revenue - Direct Allocation	\$000's	-	-	-
87		% of Total Company	%	0.0000%	0.0000%	0.0000%
88						
89	607	Distribution O&M - Customer Component	\$000's	15,099	-	15,099
90		% of Total Company	%	100.0000%	0.0000%	100.0000%
91						
92	907	Distribution Plant - Customer Component	\$000's	706,901	-	706,901
93		% of Total Company	%	100.0000%	0.0000%	100.0000%
94						
95	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	-	3,828,417
96		% of Total Company	%	100.0000%	0.0000%	100.0000%