

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

123 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

April 16, 2021

ELECTRONIC FILING

Mr. Adam J. Teitzman
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 in the above-referenced docket are the **Updated** Minimum Filing Requirements – Schedule E – Cost of Service and Rate Design Projected Test Year 2022 – Studies and Workpapers: Vol II of III – Updated Cost of Service Study and Supplemental Opt Out Study. The original version of this document was included in the company's initial filing on April 9 as Document 30 of 34 (PSC Document No. 03332-2021).

The revisions to this document are described in a table which is included as Attachment 1 to this letter.

Sincerely,


Malcolm N. Means

Enclosure

cc: Richard Gentry, Public Counsel
Jon Moyle, FIPUG

Attachment 1

E Schedules Volume II		
<i>Original Bates Page</i>	<i>New Bates Page</i>	<i>Addition/Change</i>
N/A	N/A	Cover page language revised to reflect four sections
N/A	1, 41, 81 and 178	Separation pages inserted (four sections)
1-39	1-185	Bates-stamped numbering changed; headers revised
1-39	41-80	Proposed Rate Structure moved to second section, footers removed from pages, headers were revised from 'Present Rate Structure' to 'Proposed Rate Structure,' IS rate class column removed, operating sales revenues reflect the proposed revenue requirement increase.
N/A	1-40	Present Rate Structure inserted as the first section, which was inadvertently omitted in the original filing. MDS was not employed in the present rate study.
40	184	This page was inadvertently included in the original filing. It is now included as part of the new pages added as Section 4 (Opt Out Study) at the end of Volume II. Header witness is revised from 'Vogt' to 'Ashburn'.
N/A	81-177	Cost of Service Workpapers inserted as the third section, which was inadvertently omitted in the original filing.
N/A	178- 185	Supplemental Opt Out Study (Redacted) inserted as the fourth section, which was inadvertently omitted in the original filing. Bates-stamped pages 181 and 184 (which was original Bates-stamped page 40) are redacted.



MINIMUM FILING REQUIREMENTS

SCHEDULE E

CLASS COST OF SERVICE STUDY: PRESENT RATE STRUCTURE

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>								
2	Sales Revenue	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717	
3	Other Revenues	34,630	26,607	2,458	5,321	125	91	28	
4									
5	TOTAL OPERATING REVENUES	1,202,064	693,508	69,760	351,927	30,149	2,976	53,745	
6									
7									
8	<u>OPERATING EXPENSES</u>								
9	Power Transactions	930	456	44	384	40	5	-	
10	O&M Expense	351,495	223,580	20,584	91,817	6,640	856	8,018	
11	Deprec & Amortiz Expense	452,252	265,409	23,461	133,638	9,174	1,070	19,500	
12	Taxes Other than Income	86,841	51,408	4,507	25,405	1,726	218	3,576	
13	Income Taxes	1,165	(6,561)	1,364	1,840	1,509	30	2,983	
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	
15									
16	TOTAL OPERATING EXPENSES	892,684	534,293	49,961	253,084	19,089	2,180	34,077	
17									
18									
19	NET OPERATING INCOME	309,380	159,215	19,799	98,842	11,059	796	19,668	
20									
21									
22	<u>RATE BASE</u>								
23	Plant in Service	10,331,921	6,036,286	524,751	3,123,682	211,250	26,455	409,496	
24	Plant Held for Future Use	59,752	36,061	2,975	19,456	1,108	153	-	
25	Working Capital	23,057	10,944	1,041	9,952	1,014	131	(25)	
26	Construction Work in Progress	210,277	122,996	10,613	69,926	5,443	221	1,078	
27	Less: Depreciation Reserve	2,693,830	1,547,731	133,408	786,221	51,921	8,615	165,933	
28									
29	TOTAL RATE BASE	7,931,177	4,658,556	405,971	2,436,795	166,894	18,346	244,615	
30									
31									
32									
33	RATE OF RETURN (%)	3.90	3.42	4.88	4.06	6.63	4.34	8.04	
34									
35	RATE OF RETURN INDEX	1.00	0.88	1.25	1.04	1.70	1.11	2.06	

2

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>								
37	Total Rate Base	7,931,177	4,658,556	405,971	2,436,795	166,894	18,346	244,615	
38	Total Cost of Capital	6.44%	6.44%	6.44%	6.44%	6.44%	6.44%	6.44%	
39	(@ 10.25% ROE)								
40	Total Required Net Operating Income	510,768	300,011	26,145	156,930	10,748	1,181	15,753	
41									
42	Less: Achieved Net Operating Income	309,380	159,215	19,799	98,842	11,059	796	19,668	
43									
44	Equals: Return Deficiency/(Surplus)	201,388	140,796	6,346	58,087	(311)	385	(3,915)	
45	Times: Expansion Factor	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	
46									
47	Equals: Revenue Deficiency/ (Surplus)	270,494	189,110	8,523	78,020	(418)	518	(5,259)	
48									
49	Plus: Revenues @ Present Rates	1,202,064	693,508	69,760	351,927	30,149	2,976	53,745	
50									
51	Equals: Total Revenue Requirements	1,472,558	882,618	78,283	429,946	29,730	3,493	48,487	
52	Less: Other Revenues	(34,630)	(26,607)	(2,458)	(5,321)	(125)	(91)	(28)	
53									
54	Equals: Total Sales Revenue Requirements	1,437,927	856,012	75,825	424,625	29,605	3,402	48,458	
55									
56	Sales Revenue Requirements Index	0.81	0.78	0.89	0.82	1.01	0.85	1.11	

3

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY
 (000's)

OPERATING REVENUES - OPREV

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	SALES REVENUE	REV	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717	501
2										
3	MISC SERVICE REVENUE: Acct 451	CUST	19,290	17,193	1,691	401	-	5	-	420
4				89.1%	8.8%	2.1%	0.0%	0.0%	0.0%	
5	RENT REVENUE: Acct 454									
6	Production	DEM	179	105	9	61	5	0	-	122
7	Transmission	DEM	640	379	32	212	16	0	-	117
8	Subtransmission	DEM	131	78	7	44	3	0	-	117
9	Distribution Primary	DEM	12,807	8,097	625	3,944	59	81	-	105
10	Distribution Secondary	DEM	116	84	7	25	-	0	-	106
11	TOTAL RENT REVENUE		13,874	8,743	680	4,286	83	82	-	
12										
13	PLANT RELATED REVENUE: Acct 456									
14	Production	DEM	309	180	16	104	8	0	-	122
15	Production	EGY	95	47	5	39	4	1	-	201
16	Transmission	DEM	413	245	21	137	10	0	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	30	18	2	10	1	0	-	117
19	Distribution Primary	DEM	117	74	6	36	1	1	-	105
20	Distribution Secondary	DEM	57	42	3	12	-	0	-	106
21	Distribution	CUST	55	23	2	1	-	0	28	907
22	Other	CUST	13	11	1	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		1,089	639	55	340	24	2	28	
24										
25	ENERGY-RELATED REVENUE: Acct 456									
26	Steam & Miscellaneous	EGY	333	163	16	137	14	2	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	333	163	16	137	14	2	-	
29	Collect Fee/Sales Tax	EGY	80	39	4	33	3	0	-	204
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	201
31	Unbilled Revenue	EGY	(35)	(171)	12	123	-	-	-	508
32	Subtotal Sales Revenue	SUBTOTAL	44	(132)	16	156	3	0	-	
33	TOTAL ENERGY RELATED REVENUE		378	32	32	294	18	2	-	
34										
35	TOTAL OPERATING REVENUE									
36	Sales (incl Transm Firm Whsl)	REV	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717	
37	Production	DEM	488	285	25	165	13	0	-	
38	Production	EGY	473	78	36	333	22	3	-	
39	Transmission	DEM	1,053	623	53	349	27	0	-	
40	Subtransmission	DEM	161	96	8	54	4	0	-	
41	Distribution Primary	DEM	12,924	8,171	631	3,980	60	82	-	
42	Distribution Secondary	DEM	174	126	10	37	-	1	-	
43	Distribution	CUST	55	23	2	1	-	0	28	
44	Other	CUST	19,303	17,204	1,692	402	0	5	-	
45										
46	TOTAL OPERATING REVENUE		1,202,064	693,508	69,760	351,927	30,149	2,976	53,745	

4

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 4 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>FUEL & POWER TRANSACTIONS</u>								
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	201
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	201
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	201
5									
6	Retail Reactive Power	DEM	-	-	-	-	-	-	122
7	Retail NRFuel Handling & Misc.	EGY	930	456	44	384	40	5	201
8									
9	Production Demand	DEM	-	-	-	-	-	-	
10	Production Energy	EGY	930	456	44	384	40	5	
11	TOTAL FUEL & POWER TRANSACTIONS O&M		930	456	44	384	40	5	
12									
13									
14	<u>PRODUCTION O&M</u>								
15	Production Demand	DEM	57,775	33,756	2,900	19,537	1,536	47	122
16	Production Demand - Solar	DEM	4,424	2,585	222	1,496	118	4	122
17	Production Energy	EGY	40,914	20,070	1,955	16,877	1,776	236	201
18	TOTAL PRODUCTION O&M		103,112	56,410	5,077	37,910	3,429	286	
19									
20									
21	<u>TRANSMISSION O&M</u>								
22	Step-Up Substations	DEM	2,681	1,567	135	907	71	2	122
23									
24	High-Volt Transmission	DEM	5,234	3,099	264	1,738	132	2	117
25									
26	Subtransmission								
27	Substations	DEM	1,804	1,068	91	599	45	1	117
28	LINES	DEM	939	556	47	312	24	0	117
29	Subtransmission		2,742	1,624	138	910	69	1	
30									
31	TOTAL TRANSMISSION O&M		10,658	6,289	537	3,554	272	5	

5

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
32	DISTRIBUTION O&M									
33	Substations	DEM	6,000	3,794	293	1,848	28	38	-	105
34										
35	OH LINES Direct	CUST	1,390	-	-	-	-	-	1,390	310
36	OH LINES Primary	DEM	17,342	10,964	846	5,341	80	110	-	105
37	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418
38	OH LINES Secondary	DEM	2,971	2,153	179	627	-	12	-	106
39	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
40	TOTAL OH LINES		21,703	13,118	1,025	5,968	80	122	1,390	
41										
42	UG LINES Direct	CUST	2	-	-	-	-	-	2	310
43	UG LINES Primary	DEM	3,572	2,259	174	1,100	17	23	-	105
44	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418
45	UG LINES Secondary	DEM	269	195	16	57	-	1	-	106
46	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
47	TOTAL UG LINES		3,844	2,454	191	1,157	17	24	2	
48										
49	Transformers Direct	CUST	-	-	-	-	-	-	-	310
50	Transformers Primary	DEM	82	52	4	25	0	1	-	105
51	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	418
52	Transformers Secondary	DEM	402	292	24	85	-	2	-	106
53	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
54	TOTAL Transformers		485	344	28	110	0	2	-	
55										
56	Services	CUST	4,529	4,036	397	94	-	1	-	420
57	Meters	CUST	6,456	5,261	685	493	-	17	-	308
58	Interruptible Equipment	CUST	-	-	-	-	-	-	-	309
59	Street Lighting	CUST	2,722	-	-	-	-	-	2,722	310
60										
61	Distribution O&M	DEM	30,639	19,709	1,537	9,083	125	185	-	
62	Distribution O&M	CUST	15,099	9,298	1,082	587	-	18	4,114	
63										
64	TOTAL DISTRIBUTION O&M		45,738	29,006	2,619	9,670	125	204	4,114	
65										
66										
67	PROD. TRANS & DIST O&M									
68	Production	DEM	64,880	37,907	3,257	21,940	1,725	52	-	
69	Production	EGY	40,914	20,070	1,955	16,877	1,776	236	-	
70	Transmission	DEM	5,234	3,099	264	1,738	132	2	-	
71	Subtransmission	DEM	2,742	1,624	138	910	69	1	-	
72	Distribution Primary	DEM	26,997	17,069	1,317	8,315	125	171	-	
73	Distribution Secondary	DEM	3,643	2,640	220	769	-	14	-	
74	Distribution	CUST	15,099	9,298	1,082	587	-	18	4,114	
75	Other	CUST	-	-	-	-	-	-	-	
76	TOTAL PROD, TRANS & DIST O&M		159,508	91,705	8,233	51,135	3,826	495	4,114	

6

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 6 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
77	<u>PLUS: OTHER CUSTOMER O&M</u>									
78	Uncollectible	CUST	3,812	2,178	220	1,132	98	9	175	507
79	Billing & Records	CUST	31,948	28,466	2,801	671	1	9	-	412
80	Meter Reading	CUST	2,794	2,451	264	77	0	1	-	311
81	Cust Svc & Info	CUST	2,130	1,898	187	45	0	1	-	412
82	Sales	CUST	347	309	30	7	0	0	-	412
83	TOTAL OTHER CUSTOMER O&M		41,032	35,303	3,502	1,932	99	20	175	
84										
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>									
86	Production	DEM	52,208	30,503	2,621	17,655	1,388	42	-	122
87	Production - Solar	DEM	4,262	2,490	214	1,441	113	3	-	122
88	Production	EGY	21,007	10,305	1,004	8,666	912	121	-	201
89	Transmission	DEM	4,925	2,916	248	1,635	124	2	-	117
90	Subtransmission	DEM	3,118	1,846	157	1,035	79	1	-	117
91	Distribution Primary	DEM	21,343	13,494	1,041	6,573	99	135	-	105
92	Distribution Secondary	DEM	3,027	2,194	183	639	-	12	-	106
93	Distribution	CUST	13,686	8,427	981	532	-	17	3,729	607
94	Other	CUST	27,380	24,396	2,400	575	1	8	-	412
95	TOTAL ADMIN & GENERAL O&M		150,956	96,571	8,849	38,751	2,715	341	3,729	
96										
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>									
98	Production	DEM	-	-	-	-	-	-	-	122
99	Production	EGY	-	-	-	-	-	-	-	204
100	Transmission	DEM	-	-	-	-	-	-	-	817
101	Subtransmission	DEM	-	-	-	-	-	-	-	817
102	Distribution Primary	DEM	-	-	-	-	-	-	-	105
103	Distribution Secondary	DEM	-	-	-	-	-	-	-	106
104	Distribution	CUST	-	-	-	-	-	-	-	607
105	Other	CUST	-	-	-	-	-	-	-	412
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	-	-	-	-	
107	SUBTOTAL ADMIN & GENERAL O&M		150,956	96,571	8,849	38,751	2,715	341	3,729	
108										
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>									
110	Production	DEM	121,350	70,900	6,091	41,035	3,226	98	-	
111	Production	EGY	61,920	30,374	2,959	25,543	2,687	357	-	
112	Transmission	DEM	10,159	6,015	512	3,373	256	4	-	
113	Subtransmission	DEM	5,861	3,470	295	1,946	148	2	-	
114	Distribution Primary	DEM	48,339	30,563	2,358	14,888	224	306	-	
115	Distribution Secondary	DEM	6,670	4,834	402	1,407	-	26	-	
116	Distribution	CUST	28,784	17,725	2,063	1,119	-	35	7,842	
117	Other	CUST	68,411	59,699	5,902	2,507	100	28	175	
118										
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		351,495	223,580	20,584	91,817	6,640	856	8,018	
120										
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>									
122	Production	DEM	121,350	70,900	6,091	41,035	3,226	98	-	
123	Production	EGY	62,851	30,831	3,004	25,927	2,728	362	-	
124	Transmission	DEM	10,159	6,015	512	3,373	256	4	-	
125	Subtransmission	DEM	5,861	3,470	295	1,946	148	2	-	
126	Distribution Primary	DEM	48,339	30,563	2,358	14,888	224	306	-	
127	Distribution Secondary	DEM	6,670	4,834	402	1,407	-	26	-	
128	Distribution	CUST	28,784	17,725	2,063	1,119	-	35	7,842	
129	Other	CUST	68,411	59,699	5,902	2,507	100	28	175	
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		352,425	224,036	20,629	92,201	6,681	861	8,018	

7

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 7 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION DEPREC EXPENSE</u>										
2	Production Demand	DEM	158,699	92,721	7,966	53,665	4,218	128	-	122	
3	Production Demand - Solar Facilities	DEM	36,949	21,588	1,855	12,494	982	30	-	122	
4	Production Energy	EGY	47,556	23,328	2,273	19,617	2,064	274	-	201	
5	TOTAL PRODUCTION DEPRE EXPENSE		243,204	137,637	12,094	85,777	7,264	431	-		
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	1,495	874	75	506	40	1	-	122	
10	Step-Up Substations - Solar	DEM	1,421	830	71	481	38	1	-	122	
11	Step-Up Substations		2,916	1,704	146	986	78	2	-		
12											
13	High-Volt Transmission	DEM	14,276	8,453	719	4,739	359	6	-	117	
14											
15	Subtransmission										
16	Substations	DEM	1,347	797	68	447	34	1	-	117	
17	LINES	DEM	11,980	7,093	604	3,977	302	5	-	117	
18	Subtransmission		13,327	7,890	672	4,424	336	5	-		
19											
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,519	18,047	1,538	10,149	773	13	-		

8

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION DEPREC EXPENSE</u>									
22	Substations	DEM	7,391	4,673	361	2,276	34	47	-	105
23										
24	Poles Direct	CUST	1,835	-	-	-	-	1,835	-	310
25	Poles Primary	DEM	13,340	8,434	651	4,108	62	85	-	105
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418
27	Poles Secondary	DEM	2,732	1,980	165	577	-	11	-	106
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
29	TOTAL POLES		17,907	10,414	816	4,685	62	95	1,835	
30										
31	OH LINES Direct	CUST	125	-	-	-	-	125	-	310
32	OH LINES Primary	DEM	6,198	3,919	302	1,909	29	39	-	105
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418
34	OH LINES Secondary	DEM	845	613	51	178	-	3	-	106
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
36	TOTAL OH LINES		7,168	4,531	353	2,087	29	43	125	
37										
38	UG LINES Direct	CUST	8	-	-	-	-	8	-	310
39	UG LINES Primary	DEM	12,920	8,169	630	3,979	60	82	-	105
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418
41	UG LINES Secondary	DEM	972	705	59	205	-	4	-	106
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
43	TOTAL UG LINES		13,901	8,874	689	4,185	60	86	8	
44										
45	Transformers Direct	CUST	-	-	-	-	-	-	-	310
46	Transformers Primary	DEM	7,359	4,653	359	2,267	34	47	-	105
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	418
48	Transformers Secondary	DEM	35,931	26,041	2,167	7,582	-	141	-	106
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	420
50	TOTAL Transformers		43,290	30,694	2,526	9,849	34	187	-	
51										
52	Services	CUST	5,486	4,890	481	114	-	1	-	420
53	Meters	CUST	14,448	11,773	1,534	1,102	-	38	-	308
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	309
55	Street Lighting	CUST	14,964	-	-	-	-	-	14,964	310
56										
57	Total Distribution Expense									
58	Distribution Expense	DEM	87,689	59,187	4,745	23,082	219	458	-	
59	Distribution Expense	CUST	36,866	16,663	2,015	1,217	-	40	16,932	
60										
61	TOTAL DISTRIBUTION DEPREC EXPENSE		124,555	75,850	6,759	24,299	219	497	16,932	
62										
63	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>									
64	Production	DEM	198,564	116,013	9,967	67,146	5,278	160	-	
65	Production	EGY	47,556	23,328	2,273	19,617	2,064	274	-	
66	Transmission	DEM	14,276	8,453	719	4,739	359	6	-	
67	Subtransmission	DEM	13,327	7,890	672	4,424	336	5	-	
68	Distribution Primary	DEM	47,209	29,848	2,303	14,540	219	299	-	
69	Distribution Secondary	DEM	40,481	29,339	2,441	8,542	-	159	-	
70	Distribution	CUST	36,866	16,663	2,015	1,217	-	40	16,932	
71	Other	CUST	-	-	-	-	-	-	-	
72										
73	TOTAL PROD, TRANS & DIST DEPREC EXP		398,278	231,533	20,390	120,225	8,255	942	16,932	

6

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
75	Production	DEM	2,185	1,277	110	739	58	2	-	122	
76	Production	EGY	961	471	46	396	42	6	-	201	
77	Transmission	DEM	685	406	35	227	17	0	-	117	
78	Subtransmission	DEM	190	112	10	63	5	0	-	117	
79	Distribution Primary	DEM	1,813	1,146	88	558	8	11	-	105	
80	Distribution Secondary	DEM	587	425	35	124	-	2	-	106	
81	Distribution	CUST	596	249	27	12	-	0	308	907	
82	Other	CUST	1,277	1,138	112	27	0	0	-	412	
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,294	5,224	463	2,147	130	22	308		
85	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	256	150	13	87	7	0	-	122	
88	Production	EGY	-	-	-	-	-	-	-	201	
89	Transmission	DEM	-	-	-	-	-	-	-	117	
90	Subtransmission	DEM	-	-	-	-	-	-	-	117	
91	Distribution Primary	DEM	-	-	-	-	-	-	-	105	
92	Distribution Secondary	DEM	-	-	-	-	-	-	-	106	
93	Distribution	CUST	-	-	-	-	-	-	-	907	
94	Other	CUST	-	-	-	-	-	-	-	412	
95											
96	TOTAL TRANSPORTATION EQP DEPREC EXP		256	150	13	87	7	0	-		
97	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	14,397	8,412	723	4,868	383	12	-	122	
100	Production - Solar	DEM	14	8	1	5	0	0	-	122	
101	Production	EGY	7,046	3,456	337	2,907	306	41	-	201	
102	Transmission	DEM	1,629	965	82	541	41	1	-	117	
103	Subtransmission	DEM	789	467	40	262	20	0	-	117	
104	Distribution Primary	DEM	6,867	4,342	335	2,115	32	44	-	105	
105	Distribution Secondary	DEM	943	683	57	199	-	4	-	106	
106	Distribution	CUST	4,372	1,822	200	87	-	2	2,260	907	
107	Other	CUST	9,368	8,347	821	197	0	3	-	412	
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		45,424	28,502	2,595	11,180	782	105	2,260		
110	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	215,416	125,859	10,813	72,844	5,726	174	-		
113	Production	EGY	55,562	27,256	2,655	22,920	2,411	320	-		
114	Transmission	DEM	16,591	9,823	836	5,507	418	7	-		
115	Subtransmission	DEM	14,305	8,470	721	4,749	360	6	-		
116	Distribution Primary	DEM	55,889	35,336	2,727	17,213	259	354	-		
117	Distribution Secondary	DEM	42,010	30,447	2,534	8,865	-	165	-		
118	Distribution	CUST	41,834	18,734	2,241	1,316	-	42	19,500		
119	Other	CUST	10,646	9,485	933	224	0	3	-		
120											
121	TOTAL DEPRECIATION EXPENSE		452,252	265,409	23,461	133,638	9,174	1,070	19,500		

10

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 10 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>									
2	Production	DEM	4,691	2,741	235	1,586	125	4	-	122
3	Production - Solar	DEM	179	105	9	61	5	0	-	122
4	Production	EGY	2,381	1,168	114	982	103	14	-	201
5	Transmission	DEM	551	326	28	183	14	0	-	117
6	Subtransmission	DEM	267	158	13	88	7	0	-	117
7	Distribution Primary	DEM	2,321	1,467	113	715	11	15	-	105
8	Distribution Secondary	DEM	319	231	19	67	-	1	-	106
9	Distribution	CUST	1,477	616	67	29	-	1	764	907
10	Other	CUST	3,166	2,821	278	66	0	1	-	412
11	TOTAL PAYROLL TAXES		15,351	9,632	877	3,778	264	36	764	
12										
13	<u>PLUS: PROPERTY TAXES</u>									
14	Production	DEM	30,445	17,788	1,528	10,295	809	25	-	122
15	Production	EGY	9,371	4,597	448	3,866	407	54	-	201
16	Transmission	DEM	3,632	2,151	183	1,206	91	1	-	117
17	Subtransmission	DEM	3,051	1,806	154	1,013	77	1	-	117
18	Distribution Primary	DEM	11,647	7,364	568	3,587	54	74	-	105
19	Distribution Secondary	DEM	5,636	4,085	340	1,189	-	22	-	106
20	Distribution	CUST	5,369	2,238	245	107	-	3	2,775	907
21	Other	CUST	1,239	1,104	109	26	0	0	-	412
22	TOTAL PROPERTY TAXES		70,390	41,132	3,575	21,289	1,438	180	2,775	
23										
24										
25	<u>PLUS: OTHER TAXES</u>									
26	Production	DEM	101	59	5	34	3	0	-	122
27	Production	EGY	21	10	1	9	1	0	-	201
28	Transmission	DEM	11	6	1	4	0	0	-	117
29	Subtransmission	DEM	9	5	0	3	0	0	-	117
30	Distribution Primary	DEM	30	19	1	9	0	0	-	105
31	Distribution Secondary	DEM	14	10	1	3	-	0	-	106
32	Distribution	CUST	13	6	1	0	-	0	7	907
33	Other	CUST	3	3	0	0	0	0	-	412
34	TOTAL OTHER TAXES		201	118	10	62	4	0	7	
35										
36	<u>EQUALS: NON-REVENUE TAXES</u>									
37	Production	DEM	35,416	20,692	1,778	11,976	941	29	-	
38	Production	EGY	11,773	5,775	563	4,857	511	68	-	
39	Transmission	DEM	4,193	2,483	211	1,392	106	2	-	
40	Subtransmission	DEM	3,327	1,970	168	1,104	84	1	-	
41	Distribution Primary	DEM	13,998	8,850	683	4,311	65	89	-	
42	Distribution Secondary	DEM	5,968	4,326	360	1,259	-	23	-	
43	Distribution	CUST	6,859	2,859	313	137	-	4	3,546	
44	Other	CUST	4,408	3,927	386	93	0	1	-	
45	TOTAL NON-REVENUE TAXES		85,943	50,882	4,462	25,129	1,707	216	3,546	

11

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 11 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
46	<u>REGULATORY ASSESSMENT FEE</u>									
47	Production	DEM	447	261	22	151	12	0	-	122
48	Production	EGY	94	46	4	39	4	1	-	204
49	Transmission	DEM	51	30	3	17	1	0	-	117
50	Subtransmission	DEM	43	25	2	14	1	0	-	117
51	Distribution Primary	DEM	132	83	6	41	1	1	-	105
52	Distribution Secondary	DEM	60	43	4	13	-	0	-	106
53	Distribution	CUST	59	25	3	1	-	0	30	907
54	Other	CUST	14	12	1	0	0	0	-	412
55	TOTAL REGULATORY ASSESSMENT FEE		899	526	46	276	19	2	30	
56										
57										
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>									
59	Production	DEM	35,864	20,954	1,800	12,128	953	29	-	
60	Production	EGY	11,868	5,822	567	4,896	515	68	-	
61	Transmission	DEM	4,244	2,513	214	1,409	107	2	-	
62	Subtransmission	DEM	3,369	1,995	170	1,118	85	1	-	
63	Distribution Primary	DEM	14,129	8,933	689	4,352	65	90	-	
64	Distribution Secondary	DEM	6,028	4,369	364	1,272	-	24	-	
65	Distribution	CUST	6,918	2,884	316	138	-	4	3,576	
66	Other	CUST	4,421	3,940	388	93	0	1	-	
67										
68	TOTAL TAXES OTHER THAN INCOME		86,841	51,408	4,507	25,405	1,726	218	3,576	

12

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>TOTAL OPERATING REVENUES</u>										
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717		
3	Production	DEM	488	285	25	165	13	0	-		
4	Production	EGY	473	78	36	333	22	3	-		
5	Transmission	DEM	1,053	623	53	349	27	0	-		
6	Subtransmission	DEM	161	96	8	54	4	0	-		
7	Distribution Primary	DEM	12,924	8,171	631	3,980	60	82	-		
8	Distribution Secondary	DEM	174	126	10	37	-	1	-		
9	Distribution	CUST	55	23	2	1	-	0	28		
10	Other	CUST	19,303	17,204	1,692	402	0	5	-		
11	TOTAL OPERATING REVENUES		1,202,064	693,508	69,760	351,927	30,149	2,976	53,745		
12	<u>LESS: O&M EXPENSE</u>										
13	<u>LESS: O&M EXPENSE</u>										
14	Production	DEM	121,350	70,900	6,091	41,035	3,226	98	-		
15	Production	EGY	61,920	30,374	2,959	25,543	2,687	357	-		
16	Transmission	DEM	10,159	6,015	512	3,373	256	4	-		
17	Subtransmission	DEM	5,861	3,470	295	1,946	148	2	-		
18	Distribution Primary	DEM	48,339	30,563	2,358	14,888	224	306	-		
19	Distribution Secondary	DEM	6,670	4,834	402	1,407	-	26	-		
20	Distribution	CUST	28,784	17,725	2,063	1,119	-	35	7,842		
21	Other	CUST	68,411	59,699	5,902	2,507	100	28	175		
22	TOTAL O&M EXPENSE		351,495	223,580	20,584	91,817	6,640	856	8,018		
23	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
24	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
25	Production Demand	DEM	-	-	-	-	-	-	-		
26	Production Energy	EGY	930	456	44	384	40	5	-		
27	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	384	40	5	-		
28	<u>LESS: DEPRECIATION EXPENSE</u>										
29	<u>LESS: DEPRECIATION EXPENSE</u>										
30	Production	DEM	215,416	125,859	10,813	72,844	5,726	174	-		
31	Production	EGY	55,562	27,256	2,655	22,920	2,411	320	-		
32	Transmission	DEM	16,591	9,823	836	5,507	418	7	-		
33	Subtransmission	DEM	14,305	8,470	721	4,749	360	6	-		
34	Distribution Primary	DEM	55,889	35,336	2,727	17,213	259	354	-		
35	Distribution Secondary	DEM	42,010	30,447	2,534	8,865	-	165	-		
36	Distribution	CUST	41,834	18,734	2,241	1,316	-	42	19,500		
37	Other	CUST	10,646	9,485	933	224	0	3	-		
38	TOTAL DEPRECIATION EXPENSE		452,252	265,409	23,461	133,638	9,174	1,070	19,500		

13

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
39	<u>LESS: AMORTIZATION EXPENSE</u>									
40	Production	DEM	-	-	-	-	-	-		
41	Production	EGY	-	-	-	-	-	-		
42	Transmission	DEM	-	-	-	-	-	-		
43	Subtransmission	DEM	-	-	-	-	-	-		
44	Distribution Primary	DEM	-	-	-	-	-	-		
45	Distribution Secondary	DEM	-	-	-	-	-	-		
46	Distribution	CUST	-	-	-	-	-	-		
47	Other	CUST	-	-	-	-	-	-		
48	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-		
49										
50	<u>LESS: TAXES OTHER THAN INCOME</u>									
51	Production	DEM	35,864	20,954	1,800	12,128	953	29	-	
52	Production	EGY	11,868	5,822	567	4,896	515	68	-	
53	Transmission	DEM	4,244	2,513	214	1,409	107	2	-	
54	Subtransmission	DEM	3,369	1,995	170	1,118	85	1	-	
55	Distribution Primary	DEM	14,129	8,933	689	4,352	65	90	-	
56	Distribution Secondary	DEM	6,028	4,369	364	1,272	-	24	-	
57	Distribution	CUST	6,918	2,884	316	138	-	4	3,576	
58	Other	CUST	4,421	3,940	388	93	0	1	-	
59	TOTAL TAXES OTHER THAN INCOME		86,841	51,408	4,507	25,405	1,726	218	3,576	
60										
61	<u>LESS: LOSS ON DISPOSITION & MISC</u>									
62	Production	DEM	-	-	-	-	-	-	122	
63	Production	EGY	-	-	-	-	-	-	201	
64	Transmission	DEM	-	-	-	-	-	-	117	
65	Subtransmission	DEM	-	-	-	-	-	-	117	
66	Distribution Primary	DEM	-	-	-	-	-	-	105	
67	Distribution Secondary	DEM	-	-	-	-	-	-	106	
68	Distribution	CUST	-	-	-	-	-	-	907	
69	Other	CUST	-	-	-	-	-	-	412	
70	TOTAL OTHER EXPENSES		-	-	-	-	-	-		
71										
72	<u>EQUALS: OPERATING INCOME</u>									
73	Sales	REV	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717	
74	Production	DEM	(372,141)	(217,427)	(18,680)	(125,842)	(9,892)	(300)	-	
75	Production	EGY	(129,808)	(63,829)	(6,189)	(53,410)	(5,632)	(747)	-	
76	Transmission	DEM	(29,941)	(17,727)	(1,509)	(9,939)	(754)	(12)	-	
77	Subtransmission	DEM	(23,373)	(13,839)	(1,178)	(7,759)	(589)	(9)	-	
78	Distribution Primary	DEM	(105,433)	(66,661)	(5,144)	(32,472)	(488)	(668)	-	
79	Distribution Secondary	DEM	(54,534)	(39,524)	(3,289)	(11,508)	-	(214)	-	
80	Distribution	CUST	(77,481)	(39,320)	(4,618)	(2,571)	-	(81)	(30,891)	
81	Other	CUST	(64,175)	(55,920)	(5,531)	(2,421)	(101)	(27)	(175)	
82	TOTAL OPERATING INCOME		310,545	152,654	21,163	100,682	12,568	826	22,651	

14

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 14 OF 40
 UPDATED: 04/16/2021

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
83	<u>LESS: INTEREST EXPENSE</u>									
84	Production	DEM	62,885	36,741	3,157	21,265	1,672	51	-	122
85	Production	EGY	13,232	6,491	632	5,458	574	76	-	201
86	Transmission	DEM	6,591	3,903	332	2,188	166	3	-	117
87	Subtransmission	DEM	5,547	3,284	280	1,841	140	2	-	117
88	Distribution Primary	DEM	18,489	11,690	902	5,694	86	117	-	105
89	Distribution Secondary	DEM	8,405	6,092	507	1,774	-	33	-	106
90	Distribution	CUST	8,262	3,444	377	165	-	5	4,271	907
91	Other	CUST	1,933	1,723	169	41	0	1	-	412
92	TOTAL INTEREST EXPENSE		125,345	73,367	6,356	38,426	2,637	287	4,271	
93										
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>									
95	Production	DEM	7,427	4,339	373	2,511	197	6	-	122
96	Production	EGY	1,563	767	75	645	68	9	-	201
97	Transmission	DEM	778	461	39	258	20	0	-	117
98	Subtransmission	DEM	655	388	33	217	16	0	-	117
99	Distribution Primary	DEM	2,184	1,381	107	673	10	14	-	105
100	Distribution Secondary	DEM	993	719	60	209	-	4	-	106
101	Distribution	CUST	976	407	45	19	-	1	504	907
102	Other	CUST	228	203	20	5	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,665	751	4,538	311	34	504	
104										
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>									
106	Sales	REV	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717	
107	Production	DEM	(427,599)	(249,829)	(21,464)	(144,596)	(11,366)	(344)	-	
108	Production	EGY	(141,477)	(69,554)	(6,747)	(58,223)	(6,139)	(814)	-	
109	Transmission	DEM	(35,754)	(21,169)	(1,802)	(11,869)	(900)	(14)	-	
110	Subtransmission	DEM	(28,265)	(16,735)	(1,425)	(9,383)	(712)	(11)	-	
111	Distribution Primary	DEM	(121,739)	(76,970)	(5,939)	(37,494)	(563)	(771)	-	
112	Distribution Secondary	DEM	(61,947)	(44,896)	(3,736)	(13,072)	-	(243)	-	
113	Distribution	CUST	(84,768)	(42,358)	(4,951)	(2,717)	-	(85)	(34,658)	
114	Other	CUST	(65,880)	(57,439)	(5,680)	(2,457)	(101)	(28)	(175)	
115	TOTAL FLORIDA TAXABLE INCOME		200,003	87,952	15,557	66,794	10,242	573	18,884	
116										
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>									
118	Sales	REV	64,209	36,680	3,702	19,063	1,651	159	2,954	
119	Production	DEM	(23,518)	(13,741)	(1,181)	(7,953)	(625)	(19)	-	
120	Production	EGY	(7,781)	(3,825)	(371)	(3,202)	(338)	(45)	-	
121	Transmission	DEM	(1,966)	(1,164)	(99)	(653)	(50)	(1)	-	
122	Subtransmission	DEM	(1,555)	(920)	(78)	(516)	(39)	(1)	-	
123	Distribution Primary	DEM	(6,696)	(4,233)	(327)	(2,062)	(31)	(42)	-	
124	Distribution Secondary	DEM	(3,407)	(2,469)	(205)	(719)	-	(13)	-	
125	Distribution	CUST	(4,662)	(2,330)	(272)	(149)	-	(5)	(1,906)	
126	Other	CUST	(3,623)	(3,159)	(312)	(135)	(6)	(2)	(10)	
127	TOTAL FLORIDA INCOME TAX		11,000	4,837	856	3,674	563	32	1,039	

15

INCOME TAXES - INCTX

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
129	Sales	REV	1,103,224	630,222	63,600	327,542	28,372	2,726	50,762		
130	Production	DEM	(404,081)	(236,088)	(20,284)	(136,643)	(10,741)	(326)	-		
131	Production	EGY	(133,696)	(65,728)	(6,376)	(55,021)	(5,801)	(770)	-		
132	Transmission	DEM	(33,788)	(20,005)	(1,703)	(11,216)	(851)	(13)	-		
133	Subtransmission	DEM	(26,711)	(15,815)	(1,346)	(8,867)	(673)	(10)	-		
134	Distribution Primary	DEM	(115,043)	(72,737)	(5,613)	(35,432)	(532)	(729)	-		
135	Distribution Secondary	DEM	(58,540)	(42,427)	(3,531)	(12,353)	-	(229)	-		
136	Distribution	CUST	(80,106)	(40,028)	(4,678)	(2,567)	-	(80)	(32,751)		
137	Other	CUST	(62,257)	(54,280)	(5,368)	(2,322)	(95)	(26)	(166)		
138	TOTAL FEDERAL TAXABLE INCOME		189,003	83,114	14,702	63,121	9,679	542	17,845		
139											
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>										
141	Sales	REV	231,677	132,347	13,356	68,784	5,958	572	10,660		
142	Production	DEM	(84,857)	(49,579)	(4,260)	(28,695)	(2,256)	(68)	-		
143	Production	EGY	(28,076)	(13,803)	(1,339)	(11,554)	(1,218)	(162)	-		
144	Transmission	DEM	(7,095)	(4,201)	(358)	(2,355)	(179)	(3)	-		
145	Subtransmission	DEM	(5,609)	(3,321)	(283)	(1,862)	(141)	(2)	-		
146	Distribution Primary	DEM	(24,159)	(15,275)	(1,179)	(7,441)	(112)	(153)	-		
147	Distribution Secondary	DEM	(12,293)	(8,910)	(741)	(2,594)	-	(48)	-		
148	Distribution	CUST	(16,822)	(8,406)	(982)	(539)	-	(17)	(6,878)		
149	Other	CUST	(13,074)	(11,399)	(1,127)	(488)	(20)	(6)	(35)		
150	TOTAL FEDERAL INCOME TAX		39,691	17,454	3,087	13,255	2,033	114	3,748		
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>										
153	Production	DEM	(19,977)	(11,672)	(1,003)	(6,755)	(531)	(16)	-	122	
154	Production	EGY	(4,203)	(2,062)	(201)	(1,734)	(182)	(24)	-	201	
155	Transmission	DEM	(2,094)	(1,240)	(106)	(695)	(53)	(1)	-	117	
156	Subtransmission	DEM	(1,762)	(1,043)	(89)	(585)	(44)	(1)	-	117	
157	Distribution Primary	DEM	(5,873)	(3,714)	(287)	(1,809)	(27)	(37)	-	105	
158	Distribution Secondary	DEM	(2,670)	(1,935)	(161)	(563)	-	(10)	-	106	
159	Distribution	CUST	(2,625)	(1,094)	(120)	(52)	-	(1)	(1,357)	907	
160	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	-	412	
161	TOTAL ADJUSTMENT TO INCOME TAXES		(39,819)	(23,307)	(2,019)	(12,207)	(838)	(91)	(1,357)		
162											
163	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., EXCLUDES PDA)</u>										
164	Sales	REV	295,886	169,026	17,058	87,847	7,609	731	13,615		
165	Production	DEM	(128,352)	(74,991)	(6,443)	(43,403)	(3,412)	(103)	-		
166	Production	EGY	(40,061)	(19,690)	(1,911)	(16,491)	(1,738)	(231)	-		
167	Transmission	DEM	(11,156)	(6,605)	(562)	(3,703)	(281)	(4)	-		
168	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,963)	(225)	(4)	-		
169	Distribution Primary	DEM	(36,728)	(23,222)	(1,792)	(11,312)	(170)	(233)	-		
170	Distribution Secondary	DEM	(18,371)	(13,314)	(1,108)	(3,877)	-	(72)	-		
171	Distribution	CUST	(24,109)	(11,830)	(1,375)	(741)	-	(23)	(10,141)		
172	Other	CUST	(17,312)	(15,105)	(1,494)	(636)	(26)	(7)	(44)		
173											
174	TOTAL INCOME TAXES, EXCLUDING PARENT DEBT ADJUSTMENT		10,872	(1,015)	1,924	4,722	1,758	54	3,429		
175											
176	<u>PARENT DEBT ADJUSTMENT (PDA) - 100% RETAIL</u>										
177	Production	DEM	(9,707)	(5,545)	(560)	(2,882)	(250)	(24)	(447)	507	
178	TOTAL PARENT DEBT ADJUSTMENT		(9,707)	(5,545)	(560)	(2,882)	(250)	(24)	(447)		
179											
180	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., INCLUDES PDA)</u>										
181	Sales	REV	295,886	169,026	17,058	87,847	7,609	731	13,615		
182	Production	DEM	(138,059)	(80,536)	(7,002)	(46,285)	(3,661)	(127)	(447)		
183	Production	EGY	(40,061)	(19,690)	(1,911)	(16,491)	(1,738)	(231)	-		
184	Transmission	DEM	(11,156)	(6,605)	(562)	(3,703)	(281)	(4)	-		
185	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,963)	(225)	(4)	-		

16

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 16 OF 40
 UPDATED: 04/16/2021

186	Distribution Primary	DEM	(36,728)	(23,222)	(1,792)	(11,312)	(170)	(233)	-
187	Distribution Secondary	DEM	(18,371)	(13,314)	(1,108)	(3,877)	-	(72)	-
188	Distribution	CUST	(24,109)	(11,830)	(1,375)	(741)	-	(23)	(10,141)
189	Other	CUST	(17,312)	(15,105)	(1,494)	(636)	(26)	(7)	(44)
190									
191	TOTAL INCOME TAXES, INCLUDING PARENT DEBT ADJUSTMENT		1,165	(6,561)	1,364	1,840	1,509	30	2,983

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION PLANT</u>									
2	Production Demand	DEM	2,841,061	1,659,916	142,613	960,726	75,518	2,289	-	122
3	Production Demand - Solar Facilities	DEM	1,245,962	727,965	62,544	421,331	33,119	1,004	-	122
4	Production Energy	EGY	1,268,595	622,296	60,624	523,313	55,057	7,305	-	201
5	TOTAL PRODUCTION PLANT		5,355,618	3,010,176	265,780	1,905,370	163,694	10,598	-	
6										
7										
8	<u>TRANSMISSION PLANT</u>									
9	Step-Up Substations	DEM	60,686	35,456	3,046	20,521	1,613	49	-	122
10	Step-Up Substations - Solar	DEM	52,808	30,854	2,651	17,858	1,404	43	-	122
11	Step-Up Substations		113,494	66,310	5,697	38,379	3,017	91	-	
12										
13	High-Volt Substations & LINES	DEM	488,229	289,065	24,606	162,073	12,293	192	-	117
14										
15	Subtransmission									
16	Substations	DEM	76,349	45,204	3,848	25,345	1,922	30	-	117
17	LINES	DEM	347,881	205,970	17,532	115,483	8,759	137	-	117
18	Subtransmission		424,230	251,173	21,380	140,828	10,682	167	-	
19										
20	TOTAL TRANSMISSION PLANT		1,025,953	606,549	51,683	341,280	25,992	450	-	

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION PLANT</u>										
22	Substations	DEM	314,178	198,641	15,328	96,764	1,454	1,991	-	105	
23											
24	Poles Direct	CUST	34,293	-	-	-	-	-	34,293	310	
25	Poles Primary	DEM	249,273	157,604	12,162	76,774	1,154	1,580	-	105	
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
27	Poles Secondary	DEM	51,056	37,003	3,079	10,774	-	200	-	106	
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
29	TOTAL POLES		334,622	194,607	15,241	87,547	1,154	1,780	34,293		
30											
31	OH LINES Direct	CUST	4,804	-	-	-	-	-	4,804	310	
32	OH LINES Primary	DEM	238,604	150,859	11,641	73,488	1,104	1,512	-	105	
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
34	OH LINES Secondary	DEM	32,537	23,581	1,962	6,866	-	127	-	106	
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
36	TOTAL OH LINES		275,945	174,440	13,603	80,354	1,104	1,639	4,804		
37											
38	UG LINES Direct	CUST	384	-	-	-	-	-	384	310	
39	UG LINES Primary	DEM	605,889	383,077	29,560	186,608	2,804	3,839	-	105	
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
41	UG LINES Secondary	DEM	45,605	33,052	2,750	9,623	-	179	-	106	
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
43	TOTAL UG LINES		651,877	416,129	32,311	196,231	2,804	4,018	384		
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	139,136	87,970	6,788	42,853	644	882	-	105	
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
48	Transformers Secondary	DEM	679,312	492,335	40,969	143,347	-	2,661	-	106	
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
50	TOTAL Transformers		818,448	580,304	47,757	186,199	644	3,543	-		
51											
52	Services	CUST	215,359	191,944	18,878	4,481	-	56	-	420	
53	Meters	CUST	126,087	102,747	13,385	9,621	-	334	-	308	
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	309	
55	Street Lighting	CUST	325,975	-	-	-	-	-	325,975	310	
56											
57	Distribution Plant	DEM	2,355,589	1,564,122	124,240	647,095	7,161	12,971	-		
58	Distribution Plant	CUST	706,901	294,690	32,263	14,102	-	390	365,456		
59											
60	TOTAL DISTRIBUTION PLANT		3,062,489	1,858,812	156,504	661,197	7,161	13,360	365,456		
61											
62											
63	<u>PROD. TRANS. & DIST PLANT</u>										
64	Production	DEM	4,200,517	2,454,190	210,853	1,420,436	111,654	3,384	-		
65	Production	EGY	1,268,595	622,296	60,624	523,313	55,057	7,305	-		
66	Transmission	DEM	488,229	289,065	24,606	162,073	12,293	192	-		
67	Subtransmission	DEM	424,230	251,173	21,380	140,828	10,682	167	-		
68	Distribution Primary	DEM	1,547,080	978,151	75,479	476,485	7,161	9,803	-		
69	Distribution Secondary	DEM	808,509	585,971	48,761	170,610	-	3,167	-		
70	Distribution	CUST	706,901	294,690	32,263	14,102	-	390	365,456		
71	Other	CUST	-	-	-	-	-	-	-		
72	TOTAL PROD, TRANS, & DIST PLANT		9,444,060	5,475,537	473,967	2,907,846	196,846	24,408	365,456		

19

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
74	Production	DEM	22,435	13,108	1,126	7,587	596	18	-	122	
75	Production	EGY	9,865	4,839	471	4,070	428	57	-	201	
76	Transmission	DEM	7,036	4,166	355	2,336	177	3	-	117	
77	Subtransmission	DEM	1,947	1,153	98	646	49	1	-	117	
78	Distribution Primary	DEM	18,617	11,771	908	5,734	86	118	-	105	
79	Distribution Secondary	DEM	6,024	4,366	363	1,271	-	24	-	106	
80	Distribution	CUST	6,121	2,552	279	122	-	3	3,164	907	
81	Other	CUST	13,117	11,687	1,150	275	0	4	-	412	
82	<u>TOTAL COMMUNICATION EQUIPMENT</u>										
83			85,163	53,642	4,751	22,041	1,337	227	3,164		
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
85	Production	DEM	4,362	2,549	219	1,475	116	4	-	122	
86	Production	EGY	-	-	-	-	-	-	-	201	
87	Transmission	DEM	5,384	3,188	271	1,787	136	2	-	117	
88	Subtransmission	DEM	2,607	1,544	131	865	66	1	-	117	
89	Distribution Primary	DEM	22,695	14,349	1,107	6,990	105	144	-	105	
90	Distribution Secondary	DEM	3,115	2,258	188	657	-	12	-	106	
91	Distribution	CUST	14,447	6,023	659	288	-	8	7,469	907	
92	Other	CUST	30,960	27,586	2,714	650	1	9	-	412	
93	<u>TOTAL TRANSPORTATION EQUIPMENT</u>										
94			83,571	57,496	5,290	12,713	423	180	7,469		
95	<u>PLUS: GENERAL & INTANGIBLE</u>										
96	Production	DEM	243,524	142,281	12,224	82,349	6,473	196	-	122	
97	Production - Solar	DEM	9,003	5,260	452	3,045	239	7	-	122	
98	Production	EGY	104,151	51,090	4,977	42,964	4,520	600	-	201	
99	Transmission	DEM	24,081	14,258	1,214	7,994	606	9	-	117	
100	Subtransmission	DEM	11,661	6,904	588	3,871	294	5	-	117	
101	Distribution Primary	DEM	109,479	69,219	5,341	33,718	507	694	-	105	
102	Distribution Secondary	DEM	13,933	10,098	840	2,940	-	55	-	106	
103	Distribution	CUST	64,620	26,938	2,949	1,289	-	36	33,407	907	
104	Other	CUST	138,675	123,562	12,157	2,912	4	40	-	412	
105	<u>TOTAL GENERAL & INTANGIBLE</u>										
106			719,126	449,611	40,742	181,082	12,643	1,641	33,407		
107	<u>PLUS: ROU LEASES</u>										
108	Production	DEM	-	-	-	-	-	-	-	122	
109											
110	<u>EQUALS: PLANT IN SERVICE</u>										
111	Production	DEM	4,479,842	2,617,388	224,875	1,514,891	119,078	3,609	-		
112	Production	EGY	1,382,611	678,226	66,072	570,346	60,005	7,962	-		
113	Transmission	DEM	524,730	310,676	26,445	174,190	13,212	206	-		
114	Subtransmission	DEM	440,445	260,774	22,197	146,211	11,090	173	-		
115	Distribution Primary	DEM	1,697,871	1,073,490	82,836	522,928	7,858	10,759	-		
116	Distribution Secondary	DEM	831,582	602,693	50,153	175,478	-	3,258	-		
117	Distribution	CUST	792,089	330,203	36,151	15,801	-	437	409,496		
118	Other	CUST	182,752	162,836	16,021	3,837	6	52	-		
119											
120	<u>TOTAL PLANT IN SERVICE</u>										
			10,331,921	6,036,286	524,751	3,123,682	211,250	26,455	409,496		

20

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 20 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PLANT HELD FOR FUTURE USE</u>										
2	Production	DEM	12,085	7,061	607	4,087	321	10	-	122	
3	Production - Solar	DEM	6,233	3,642	313	2,108	166	5	-	122	
4	Production	EGY	-	-	-	-	-	-	-	201	
5	Transmission	DEM	11,171	6,614	563	3,708	281	4	-	117	
6	Subtransmission	DEM	9,706	5,747	489	3,222	244	4	-	117	
7	Distribution Primary	DEM	20,557	12,998	1,003	6,331	95	130	-	105	
8	Distribution Secondary	DEM	-	-	-	-	-	-	-	106	
9	Distribution	CUST	-	-	-	-	-	-	-	907	
10	Other	CUST	-	-	-	-	-	-	-	412	
11											
12	TOTAL PLANT HELD FOR FUTURE USE		<u>59,752</u>	<u>36,061</u>	<u>2,975</u>	<u>19,456</u>	<u>1,108</u>	<u>153</u>	<u>-</u>		

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION RESERVE</u>										
2	Production Demand	DEM	473,716	276,773	23,779	160,191	12,592	382	-	122	
3	Production Demand - Solar Facilities	DEM	89,256	52,149	4,480	30,183	2,373	72	-	122	
4	Production Energy	EGY	533,841	261,870	25,511	220,217	23,169	3,074	-	201	
5	TOTAL PRODUCTION DEPRE RESERVE		1,096,813	590,792	53,771	410,590	38,133	3,528	-		
6											
7											
8	<u>TRANSMISSION RESERVE</u>										
9	Step-Up Substations	DEM	25,799	15,074	1,295	8,724	686	21	-	122	
10	Step-Up Substations - Solar	DEM	3,408	1,991	171	1,152	91	3	-	122	
11	Step-Up Substations		29,207	17,065	1,466	9,877	776	24	-		
12											
13	High-Volt Transmission LINES	DEM	109,657	64,925	5,526	36,402	2,761	43	-	117	
14											
15	Subtransmission										
16	Substations	DEM	9,549	5,654	481	3,170	240	4	-	117	
17	LINES	DEM	87,700	51,925	4,420	29,113	2,208	34	-	117	
18	Subtransmission		97,250	57,578	4,901	32,283	2,449	38	-		
19											
20	TOTAL TRANSMISSION DEPRE RESERVE		236,114	139,568	11,894	78,562	5,986	105	-		

22

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION RESERVE</u>										
22	Substations	DEM	72,828	46,046	3,553	22,430	337	461	-	105	
23											
24	Poles Direct	CUST	17,239	-	-	-	-	-	17,239	310	
25	Poles Primary	DEM	125,309	79,228	6,114	38,594	580	794	-	105	
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
27	Poles Secondary	DEM	25,666	18,601	1,548	5,416	-	101	-	106	
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
29	TOTAL POLES		168,214	97,829	7,662	44,010	580	895	17,239		
30											
31	OH LINES Direct	CUST	2,704	-	-	-	-	-	2,704	310	
32	OH LINES Primary	DEM	134,283	84,901	6,551	41,358	622	851	-	105	
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
34	OH LINES Secondary	DEM	18,311	13,271	1,104	3,864	-	72	-	106	
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
36	TOTAL OH LINES		155,298	98,173	7,656	45,222	622	923	2,704		
37											
38	UG LINES Direct	CUST	76	-	-	-	-	-	76	310	
39	UG LINES Primary	DEM	120,429	76,142	5,876	37,091	557	763	-	105	
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
41	UG LINES Secondary	DEM	9,065	6,570	547	1,913	-	36	-	106	
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
43	TOTAL UG LINES		129,570	82,711	6,422	39,004	557	799	76		
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	49,253	31,141	2,403	15,169	228	312	-	105	
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	418	
48	Transformers Secondary	DEM	240,471	174,283	14,503	50,744	-	942	-	106	
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	420	
50	TOTAL Transformers		289,725	205,423	16,906	65,913	228	1,254	-		
51											
52	Services	CUST	132,678	118,253	11,631	2,760	-	35	-	420	
53	Meters	CUST	(40,482)	(32,988)	(4,297)	(3,089)	-	(107)	-	308	
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	309	
55	Street Lighting	CUST	131,349	-	-	-	-	-	131,349	310	
56											
57	Distribution Reserve	DEM	795,616	530,183	42,198	216,579	2,324	4,331	-		
58	Distribution Reserve	CUST	243,565	85,265	7,333	(329)	-	(72)	151,368		
59											
60	TOTAL DISTRIBUTION DEP RESEVE		1,039,181	615,447	49,532	216,251	2,324	4,259	151,368		
61											
62											
63	<u>PROD. TRANS. & DIST RESERVE</u>										
64	Production	DEM	592,180	345,986	29,726	200,250	15,741	477	-		
65	Production	EGY	533,841	261,870	25,511	220,217	23,169	3,074	-		
66	Transmission	DEM	109,657	64,925	5,526	36,402	2,761	43	-		
67	Subtransmission	DEM	97,250	57,578	4,901	32,283	2,449	38	-		
68	Distribution Primary	DEM	502,103	317,458	24,497	154,643	2,324	3,182	-		
69	Distribution Secondary	DEM	293,513	212,725	17,702	61,936	-	1,150	-		
70	Distribution	CUST	243,565	85,265	7,333	(329)	-	(72)	151,368		
71	Other	CUST	-	-	-	-	-	-	-		
72											
73	TOTAL PROD, TRANS. & DIST DEP RESEVE		2,372,108	1,345,807	115,196	705,402	46,443	7,891	151,368		

23

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 23 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
75	Production	DEM	13,603	7,948	683	4,600	362	11	-	122	
76	Production	EGY	5,981	2,934	286	2,467	260	34	-	201	
77	Transmission	DEM	4,266	2,526	215	1,416	107	2	-	117	
78	Subtransmission	DEM	1,181	699	60	392	30	0	-	117	
79	Distribution Primary	DEM	11,288	7,137	551	3,477	52	72	-	105	
80	Distribution Secondary	DEM	3,653	2,647	220	771	-	14	-	106	
81	Distribution	CUST	3,711	1,547	169	74	-	2	1,919	907	
82	Other	CUST	7,953	7,086	697	167	0	2	-	412	
83	<u>TOTAL COMM EQUIP DEP RESE</u>										
84			51,636	32,524	2,881	13,364	811	138	1,919		
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
86	Production	DEM	1,457	851	73	493	39	1	-	122	
87	Production	EGY	-	-	-	-	-	-	-	201	
88	Transmission	DEM	1,235	731	62	410	31	0	-	117	
89	Subtransmission	DEM	598	354	30	199	15	0	-	117	
90	Distribution Primary	DEM	5,207	3,292	254	1,604	24	33	-	105	
91	Distribution Secondary	DEM	715	518	43	151	-	3	-	106	
92	Distribution	CUST	3,315	1,382	151	66	-	2	1,714	907	
93	Other	CUST	7,103	6,329	623	149	0	2	-	412	
94	<u>TOTAL TRANSP EQUIP DEP RESE</u>										
95			19,630	13,458	1,237	3,071	109	42	1,714		
96	<u>PLUS: GENERAL & INTANGIBLE</u>										
97	Production	DEM	97,936	57,220	4,916	33,118	2,603	79	-	122	
98	Production - Solar	DEM	663	388	33	224	18	1	-	122	
99	Production	EGY	34,085	16,720	1,629	14,060	1,479	196	-	201	
100	Transmission	DEM	7,881	4,666	397	2,616	198	3	-	117	
101	Subtransmission	DEM	3,816	2,259	192	1,267	96	1	-	117	
102	Distribution Primary	DEM	34,940	22,091	1,705	10,761	162	221	-	105	
103	Distribution Secondary	DEM	4,560	3,305	275	962	-	18	-	106	
104	Distribution	CUST	21,148	8,816	965	422	-	12	10,933	907	
105	Other	CUST	45,428	40,477	3,982	954	1	13	-	412	
106	<u>TOTAL GENERAL & INTANGIBLE</u>										
107			250,456	155,942	14,095	64,384	4,558	544	10,933		
108	<u>EQUALS: DEPRECIATION RESERVE</u>										
109	Production	DEM	705,839	412,393	35,431	238,685	18,762	569	-	705,839	
110	Production	EGY	573,907	281,524	27,426	236,745	24,908	3,305	-	573,907	
111	Transmission	DEM	123,039	72,848	6,201	40,844	3,098	48	-	123,039	
112	Subtransmission	DEM	102,845	60,891	5,183	34,140	2,590	40	-	102,845	
113	Distribution Primary	DEM	553,538	349,978	27,006	170,484	2,562	3,508	-	553,538	
114	Distribution Secondary	DEM	302,440	219,195	18,240	63,820	-	1,185	-	302,440	
115	Distribution	CUST	271,738	97,010	8,619	233	-	(57)	165,933	271,738	
116	Other	CUST	60,484	53,893	5,302	1,270	2	17	-	60,484	
117											
118	<u>TOTAL ACCUM DEPRECIATION RESERVE</u>										
			2,693,830	1,547,731	133,408	786,221	51,921	8,615	165,933		

24

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 24 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>MATERIALS & SUPPLIES</u>										
2	Production	DEM	48,262	28,198	2,423	16,320	1,283	39	-	122	
3	Production	EGY	14,576	7,150	697	6,013	633	84	-	201	
4	Transmission	DEM	5,610	3,321	283	1,862	141	2	-	117	
5	Subtransmission	DEM	4,874	2,886	246	1,618	123	2	-	117	
6	Distribution Primary	DEM	17,775	11,239	867	5,475	82	113	-	105	
7	Distribution Secondary	DEM	9,289	6,733	560	1,960	-	36	-	106	
8	Distribution	CUST	8,122	3,386	371	162	-	4	4,199	907	
9	Other	CUST	-	-	-	-	-	-	-	412	
10	<u>TOTAL MATERIALS & SUPPLIES</u>										
			108,509	62,912	5,446	33,410	2,262	280	4,199		
11	<u>PLUS: EXCLUSIONS</u>										
13	Production	DEM	2,248	1,314	113	760	60	2	-	122	
14	Production	EGY	692	339	33	285	30	4	-	201	
15	Transmission	DEM	268	159	14	89	7	0	-	117	
16	Subtransmission	DEM	225	133	11	75	6	0	-	117	
17	Distribution Primary	DEM	860	544	42	265	4	5	-	105	
18	Distribution Secondary	DEM	416	302	25	88	-	2	-	106	
19	Distribution	CUST	396	165	18	8	-	0	205	907	
20	Other	CUST	91	81	8	2	0	0	-	412	
21	<u>TOTAL CASH</u>										
			5,198	3,037	264	1,572	106	13	205		
22	<u>PLUS: NET ADDITIONS</u>										
24	Production	DEM	237,042	138,494	11,899	80,157	6,301	191	-	122	
25	Production	EGY	72,961	35,790	3,487	30,098	3,167	420	-	201	
26	Transmission	DEM	28,280	16,744	1,425	9,388	712	11	-	117	
27	Subtransmission	DEM	23,755	14,064	1,197	7,886	598	9	-	117	
28	Distribution Primary	DEM	90,683	57,335	4,424	27,929	420	575	-	105	
29	Distribution Secondary	DEM	43,883	31,805	2,647	9,260	-	172	-	106	
30	Distribution	CUST	41,799	17,425	1,908	834	-	23	21,609	907	
31	Other	CUST	9,644	8,593	845	202	0	3	-	412	
32	<u>TOTAL NET ADDITIONS</u>										
			548,046	320,249	27,832	165,754	11,198	1,404	21,609		
33	<u>MINUS: NET DEDUCTIONS</u>										
35	Production	DEM	285,628	166,881	14,338	96,587	7,592	230	-	122	
36	Production	EGY	87,916	43,126	4,201	36,267	3,816	506	-	201	
37	Transmission	DEM	34,076	20,176	1,717	11,312	858	13	-	117	
38	Subtransmission	DEM	28,624	16,947	1,443	9,502	721	11	-	117	
39	Distribution Primary	DEM	109,270	69,087	5,331	33,654	506	692	-	105	
40	Distribution Secondary	DEM	52,878	38,323	3,189	11,158	-	207	-	106	
41	Distribution	CUST	50,367	20,997	2,299	1,005	-	28	26,039	907	
42	Other	CUST	11,621	10,354	1,019	244	0	3	-	412	
43	<u>TOTAL NET DEDUCTIONS</u>										
			660,380	385,891	33,537	199,729	13,493	1,692	26,039		

25

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 25 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>PLUS: FUEL INVENTORY</u>									
45	Production	EGY	21,683	10,636	1,036	8,945	941	125	-	201
46	TOTAL FUEL INVENTORY		21,683	10,636	1,036	8,945	941	125	-	
47										
48	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>									
49	Production	DEM	1,924	1,124	97	651	51	2	-	
50	Production	EGY	21,996	10,790	1,051	9,074	955	127	-	
51	Transmission	DEM	81	48	4	27	2	0	-	
52	Subtransmission	DEM	231	136	12	77	6	0	-	
53	Distribution Primary	DEM	48	30	2	15	0	0	-	
54	Distribution Secondary	DEM	711	515	43	150	-	3	-	
55	Distribution	CUST	(49)	(20)	(2)	(1)	-	(0)	(25)	
56	Other	CUST	(1,885)	(1,680)	(165)	(40)	(0)	(1)	-	
57										
58	TOTAL WORKING CAPITAL		23,057	10,944	1,041	9,952	1,014	131	(25)	

26

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION CWIP</u>									
2	Production Demand	DEM	117,558	68,685	5,901	39,753	3,125	95	-	122
3	Production Demand - Solar	DEM	67,464	39,416	3,386	22,813	1,793	54	-	122
4	Production Energy	EGY	4,478	2,196	214	1,847	194	26	-	201
5	TOTAL PRODUCTION CWIP		189,500	110,297	9,502	64,414	5,112	175	-	
6										
7										
8	<u>TRANSMISSION CWIP</u>									
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	122
10	Hi-Volt Transmission	DEM	3,479	2,060	175	1,155	88	1	-	117
11	Subtransmission Common	DEM	3,023	1,790	152	1,003	76	1	-	117
12	TOTAL TRANSMISSION CWIP		6,501	3,849	328	2,158	164	3	-	
13										
14										
15	<u>DISTRIBUTION CWIP</u>									
16	Distribution Primary	DEM	2,668	1,687	130	822	12	17	-	105
17	Distribution Secondary	DEM	1,394	1,011	84	294	-	5	-	106
18	Distribution	CUST	1,219	508	56	24	-	1	630	907
19	TOTAL DISTRIBUTION CWIP		5,282	3,206	270	1,140	12	23	630	
20										
21										
22	<u>PROD. TRANS & DIST CWIP</u>									
23	Production	DEM	185,022	108,101	9,288	62,567	4,918	149	-	
24	Production	EGY	4,478	2,196	214	1,847	194	26	-	
25	Transmission	DEM	3,479	2,060	175	1,155	88	1	-	
26	Subtransmission	DEM	3,023	1,790	152	1,003	76	1	-	
27	Distribution Primary	DEM	2,668	1,687	130	822	12	17	-	
28	Distribution Secondary	DEM	1,394	1,011	84	294	-	5	-	
29	Distribution	CUST	1,219	508	56	24	-	1	630	
30	Other	CUST	-	-	-	-	-	-	-	
31	TOTAL PROD. TRANS & DIST CWIP		201,283	117,353	10,099	67,712	5,288	200	630	

27

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
32	<u>PLUS: GENERAL CWIP</u>									
33	Production	DEM	2,853	1,667	143	965	76	2	-	122
34	Production	EGY	1,395	684	67	576	61	8	-	201
35	Transmission	DEM	323	191	16	107	8	0	-	117
36	Subtransmission	DEM	156	92	8	52	4	0	-	117
37	Distribution Primary	DEM	1,360	860	66	419	6	9	-	105
38	Distribution Secondary	DEM	187	135	11	39	-	1	-	106
39	Distribution	CUST	866	361	40	17	-	0	447	907
40	Other	CUST	1,855	1,653	163	39	0	1	-	412
41	TOTAL GENERAL CWIP		8,994	5,644	514	2,214	155	21	447	
42										
43	<u>EQUALS: TOTAL CWIP</u>									
44	Production	DEM	187,875	109,768	9,431	63,531	4,994	151	-	
45	Production	EGY	5,873	2,881	281	2,423	255	34	-	
46	Transmission	DEM	3,801	2,251	192	1,262	96	1	-	
47	Subtransmission	DEM	3,179	1,882	160	1,055	80	1	-	
48	Distribution Primary	DEM	4,028	2,547	197	1,241	19	26	-	
49	Distribution Secondary	DEM	1,581	1,146	95	334	-	6	-	
50	Distribution	CUST	2,085	869	95	42	-	1	1,078	
51	Other	CUST	1,855	1,653	163	39	0	1	-	
52										
53	TOTAL CWIP		210,277	122,996	10,613	69,926	5,443	221	1,078	

28

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	PLANT IN SERVICE									
2	Production	DEM	4,479,842	2,617,388	224,875	1,514,891	119,078	3,609	-	
3	Production	EGY	1,382,611	678,226	66,072	570,346	60,005	7,962	-	
4	Transmission	DEM	524,730	310,676	26,445	174,190	13,212	206	-	
5	Subtransmission	DEM	440,445	260,774	22,197	146,211	11,090	173	-	
6	Distribution Primary	DEM	1,697,871	1,073,490	82,836	522,928	7,858	10,759	-	
7	Distribution Secondary	DEM	831,582	602,693	50,153	175,478	-	3,258	-	
8	Distribution	CUST	792,089	330,203	36,151	15,801	-	437	409,496	
9	Other	CUST	182,752	162,836	16,021	3,837	6	52	-	
10	TOTAL PLANT IN SERVICE		10,331,921	6,036,286	524,751	3,123,682	211,250	26,455	409,496	
25	Production	EGY	1,382,611	678,226	66,072	570,346	60,005	7,962	-	
26	Transmission	DEM	535,901	317,290	27,008	177,898	13,494	211	-	
27	Subtransmission	DEM	450,151	266,521	22,687	149,433	11,335	177	-	
28	Distribution Primary	DEM	1,718,428	1,086,487	83,839	529,259	7,954	10,889	-	
29	Distribution Secondary	DEM	831,582	602,693	50,153	175,478	-	3,258	-	
30	Distribution	CUST	792,089	330,203	36,151	15,801	-	437	409,496	
31	Other	CUST	182,752	162,836	16,021	3,837	6	52	-	
32	TOTAL PLANT		10,385,440	6,068,704	527,413	3,141,031	212,192	26,604	409,496	
33										
34	LESS: DEPRECIATION RESERVE									
35	Production	DEM	705,839	412,393	35,431	238,685	18,762	569	-	
36	Production	EGY	573,907	281,524	27,426	236,745	24,908	3,305	-	
37	Transmission	DEM	123,039	72,848	6,201	40,844	3,098	48	-	
38	Subtransmission	DEM	102,845	60,891	5,183	34,140	2,590	40	-	
39	Distribution Primary	DEM	553,538	349,978	27,006	170,484	2,562	3,508	-	
40	Distribution Secondary	DEM	302,440	219,195	18,240	63,820	-	1,185	-	
41	Distribution	CUST	271,738	97,010	8,619	233	-	(57)	165,933	
42	Other	CUST	60,484	53,893	5,302	1,270	2	17	-	
43	TOTAL DEPRECIATION RESERVE		2,693,830	1,547,731	133,408	786,221	51,921	8,615	165,933	

29

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 29 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>EQUALS: NET PLANT</u>										
45	Production	DEM	3,786,088	2,212,056	190,050	1,280,294	100,638	3,050	-		
46	Production	EGY	808,704	396,701	38,647	333,602	35,098	4,657	-		
47	Transmission	DEM	412,862	244,443	20,807	137,054	10,396	162	-		
48	Subtransmission	DEM	347,307	205,630	17,503	115,292	8,745	136	-		
49	Distribution Primary	DEM	1,164,890	736,510	56,833	358,775	5,392	7,381	-		
50	Distribution Secondary	DEM	529,142	383,498	31,913	111,658	-	2,073	-		
51	Distribution	CUST	520,350	233,194	27,533	15,568	-	494	243,563		
52	Other	CUST	122,267	108,943	10,718	2,567	4	35	-		
53	TOTAL NET PLANT		7,691,610	4,520,974	394,004	2,354,809	160,271	17,989	243,563		
54											
55	<u>PLUS: WORKING CAPITAL</u>										
56	Production	DEM	1,924	1,124	97	651	51	2	-		
57	Production	EGY	21,996	10,790	1,051	9,074	955	127	-		
58	Transmission	DEM	81	48	4	27	2	0	-		
59	Subtransmission	DEM	231	136	12	77	6	0	-		
60	Distribution Primary	DEM	48	30	2	15	0	0	-		
61	Distribution Secondary	DEM	711	515	43	150	-	3	-		
62	Distribution	CUST	(49)	(20)	(2)	(1)	-	(0)	(25)		
63	Other	CUST	(1,885)	(1,680)	(165)	(40)	(0)	(1)	-		
64	TOTAL WORKING CAPITAL		23,057	10,944	1,041	9,952	1,014	131	(25)		
65											
66	<u>PLUS: CWIP</u>										
67	Production	DEM	187,875	109,768	9,431	63,531	4,994	151	-		
68	Production	EGY	5,873	2,881	281	2,423	255	34	-		
69	Transmission	DEM	3,801	2,251	192	1,262	96	1	-		
70	Subtransmission	DEM	3,179	1,882	160	1,055	80	1	-		
71	Distribution Primary	DEM	4,028	2,547	197	1,241	19	26	-		
72	Distribution Secondary	DEM	1,581	1,146	95	334	-	6	-		
73	Distribution	CUST	2,085	869	95	42	-	1	1,078		
74	Other	CUST	1,855	1,653	163	39	0	1	-		
75	TOTAL CWIP		210,277	122,996	10,613	69,926	5,443	221	1,078		
76											
77	<u>EQUALS: RATE BASE</u>										
78	Production	DEM	3,975,887	2,322,948	199,578	1,344,476	105,683	3,203	-		
79	Production	EGY	836,573	410,372	39,978	345,098	36,307	4,817	-		
80	Transmission	DEM	416,744	246,741	21,003	138,343	10,493	164	-		
81	Subtransmission	DEM	350,716	207,648	17,675	116,424	8,831	138	-		
82	Distribution Primary	DEM	1,168,967	739,087	57,032	360,030	5,410	7,407	-		
83	Distribution Secondary	DEM	531,434	385,159	32,051	112,142	-	2,082	-		
84	Distribution	CUST	522,386	234,042	27,626	15,608	-	495	244,615		
85	Other	CUST	122,237	108,916	10,716	2,567	4	35	-		
86	TOTAL RATE BASE		7,924,944	4,654,914	405,658	2,434,687	166,728	18,341	244,615		

30

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 30 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	GSD/IS Combined	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	669,081	390,917	33,586	226,255	17,785	539	-	244,040
3	Production	EGY	192,287	94,478	9,175	79,183	8,344	1,107	-	87,527
4	Transmission	DEM	61,062	36,153	3,077	20,270	1,538	24	-	21,808
5	Subtransmission	DEM	49,564	29,345	2,498	16,453	1,248	19	-	17,701
6	Distribution Primary	DEM	192,738	121,860	9,403	59,361	892	1,221	-	60,253
7	Distribution Secondary	DEM	94,224	68,290	5,683	19,883	-	369	-	19,883
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	116,496	56,988	6,725	3,797	-	120	48,865	3,797
9	Other: Meter Reading, Billing, Cust Svc	CUST	69,492	61,884	6,112	1,473	3	20	(0)	1,476
10	Revenue Associated Expense & Fees	REV	3,873	2,230	223	1,142	98	10	175	
11	TOTAL BASE REVENUE REQUIREMENTS		1,448,817	862,144	76,482	427,818	29,907	3,430	49,040	456,485
12										
13	Revenue Expense Expansion Factor		1.00268							
14	<u>BILLING UNITS (ANNUAL)</u>									
15	<u>MWh Sales Related To:</u>									
16	Production & Transmission (Factor 404)		9,671,643	942,224	8,154,027	870,329	113,534			9,024,356
17	Distribution Primary (Factor 405)		9,671,643	942,224	8,145,809	167,880	113,534			8,313,689
18	Distribution Secondary (Factor 406)		9,671,643	942,224	7,007,865	-	113,534			7,007,865
19										
20	<u>Billing kW Related To:</u>									
21	Production & Transmission (Factor 401)				20,333,754	1,886,051				22,219,806
22	Distribution Primary (Factor 402)				20,389,744	404,378				20,794,122
23	Distribution Secondary (Factor 403)				17,832,648	-				17,832,648
24										
25	Annual Bills (Factor 412)	Customer Days	264,191,015	8,685,732	854,556	204,684	300	2,796		204,984
26										
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 0.22	\$ 6.58	\$ 7.89	\$ 18.60	\$ -	\$ 43.16		\$ 18.57
30	Meter Reading, Billing, Cust Svc		\$ 0.23	\$ 7.14	\$ 7.17	\$ 7.21	\$ 9.97	\$ 7.33		\$ 7.22
31	TOTAL CUSTOMER		\$ 0.45	\$ 13.72	\$ 15.06	\$ 25.82	\$ 9.97	\$ 50.49		\$ 25.79
32										
33	Production Energy (cents/kWh)			0.979	0.976	0.974	0.961	0.978		0.972
34										
35	Capacity Related									
36	Based on MWh Sales - (cents/kWh)									
37	Production			4.053	3.574	2.782	2.049	0.476		2.711
38	Transmission			0.679	0.593	0.452	0.321	0.038		0.439
39	Distribution Primary			1.263	1.001	0.731	0.533	1.079		0.727
40	Distribution Secondary			0.708	0.605	0.284	0.000	0.326		0.284
41										
42	Based on Billing KW Demand - (\$/month)									
43	Production Demand				\$ 11.16	\$ 9.45				\$ 11.01
44	Transmission Demand				\$ 1.81	\$ 1.48				\$ 1.78
45	Distribution Primary Demand				\$ 2.92	\$ 2.21				\$ 2.91
46	Distribution Secondary Demand				\$ 1.12	\$ -				\$ 1.12

31

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 31 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue Requirement for Demand, Energy, Cust Costs

LINE NO.			FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>								
2	Production	DEM	3,975,887	2,322,948	199,578	1,344,476	105,683	3,203	-
3	Production	EGY	836,573	410,372	39,978	345,098	36,307	4,817	-
4	Transmission	DEM	416,744	246,741	21,003	138,343	10,493	164	-
5	Subtransmission	DEM	350,716	207,648	17,675	116,424	8,831	138	-
6	Distribution Primary	DEM	1,168,967	739,087	57,032	360,030	5,410	7,407	-
7	Distribution Secondary	DEM	531,434	385,159	32,051	112,142	-	2,082	-
8	Distribution	CUST	522,386	234,042	27,626	15,608	-	495	244,615
9	Other	CUST	122,237	108,916	10,716	2,567	4	35	-
10	TOTAL RATE BASE		7,924,944	4,654,914	405,658	2,434,687	166,728	18,341	244,615
11									
12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.44	6.44	6.44	6.44	6.44	6.44	6.44
13									
14	<u>EQUALS: RETURN ON RATE BASE</u>								
15	Production	DEM	256,047	149,598	12,853	86,584	6,806	206	-
16	Production	EGY	53,875	26,428	2,575	22,224	2,338	310	-
17	Transmission	DEM	26,838	15,890	1,353	8,909	676	11	-
18	Subtransmission	DEM	22,586	13,373	1,138	7,498	569	9	-
19	Distribution Primary	DEM	75,281	47,597	3,673	23,186	348	477	-
20	Distribution Secondary	DEM	34,224	24,804	2,064	7,222	-	134	-
21	Distribution	CUST	33,642	15,072	1,779	1,005	-	32	15,753
22	Other	CUST	7,872	7,014	690	165	0	2	-
23	TOTAL RETURN ON RATE BASE		510,366	299,776	26,124	156,794	10,737	1,181	15,753
24									
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. & ITC)</u>								
26	Production	DEM	(19,977)	(11,672)	(1,003)	(6,755)	(531)	(16)	-
27	Production	EGY	(4,203)	(2,062)	(201)	(1,734)	(182)	(24)	-
28	Transmission	DEM	(2,094)	(1,240)	(106)	(695)	(53)	(1)	-
29	Subtransmission	DEM	(1,762)	(1,043)	(89)	(585)	(44)	(1)	-
30	Distribution Primary	DEM	(5,873)	(3,714)	(287)	(1,809)	(27)	(37)	-
31	Distribution Secondary	DEM	(2,670)	(1,935)	(161)	(563)	-	(10)	-
32	Distribution	CUST	(2,625)	(1,094)	(120)	(52)	-	(1)	(1,357)
33	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES		(39,819)	(23,307)	(2,019)	(12,207)	(838)	(91)	(1,357)
35									
36	<u>LESS INTEREST EXPENSE</u>								
37	Production	DEM	62,885	36,741	3,157	21,265	1,672	51	-
38	Production	EGY	13,232	6,491	632	5,458	574	76	-
39	Transmission	DEM	6,591	3,903	332	2,188	166	3	-
40	Subtransmission	DEM	5,547	3,284	280	1,841	140	2	-
41	Distribution Primary	DEM	18,489	11,690	902	5,694	86	117	-
42	Distribution Secondary	DEM	8,405	6,092	507	1,774	-	33	-
43	Distribution	CUST	8,262	3,444	377	165	-	5	4,271
44	Other	CUST	1,933	1,723	169	41	0	1	-
45	TOTAL INTEREST EXPENSE		125,345	73,367	6,356	38,426	2,637	287	4,271

32

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 32 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>								
47	Production	DEM	7,427	4,339	373	2,511	197	6	-
48	Production	EGY	1,563	767	75	645	68	9	-
49	Transmission	DEM	778	461	39	258	20	0	-
50	Subtransmission	DEM	655	388	33	217	16	0	-
51	Distribution Primary	DEM	2,184	1,381	107	673	10	14	-
52	Distribution Secondary	DEM	993	719	60	209	-	4	-
53	Distribution	CUST	976	407	45	19	-	1	504
54	Other	CUST	228	203	20	5	0	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES								
56			14,803	8,665	751	4,538	311	34	504
57									
58	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>								
59	Production	DEM	180,612	105,524	9,066	61,075	4,801	146	-
60	Production	EGY	38,003	18,642	1,816	15,677	1,649	219	-
61	Transmission	DEM	18,931	11,209	954	6,284	477	7	-
62	Subtransmission	DEM	15,932	9,433	803	5,289	401	6	-
63	Distribution Primary	DEM	53,103	33,574	2,591	16,355	246	336	-
64	Distribution Secondary	DEM	24,141	17,497	1,456	5,094	-	95	-
65	Distribution	CUST	23,730	10,941	1,327	807	-	26	10,629
66	Other	CUST	5,553	4,948	487	117	0	2	-
67	TOTAL OPER INCOME BEFORE FIT								
68			360,006	211,767	18,500	110,699	7,574	837	10,629
69	<u>PLUS: OPER. INCOME *(FIT/(1-FIT))</u>								
70	Production	DEM	48,011	28,051	2,410	16,235	1,276	39	-
71	Production	EGY	10,102	4,955	483	4,167	438	58	-
72	Transmission	DEM	5,032	2,980	254	1,671	127	2	-
73	Subtransmission	DEM	4,235	2,507	213	1,406	107	2	-
74	Distribution Primary	DEM	14,116	8,925	689	4,348	65	89	-
75	Distribution Secondary	DEM	6,417	4,651	387	1,354	-	25	-
76	Distribution	CUST	6,308	2,908	353	215	-	7	2,826
77	Other	CUST	1,476	1,315	129	31	0	0	-
78	TOTAL FEDERAL INCOME TAX								
79			95,698	56,293	4,918	29,426	2,013	223	2,826
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>								
81	Production	DEM	228,623	133,575	11,476	77,311	6,077	184	-
82	Production	EGY	48,105	23,597	2,299	19,844	2,088	277	-
83	Transmission	DEM	23,964	14,188	1,208	7,955	603	9	-
84	Subtransmission	DEM	20,167	11,940	1,016	6,695	508	8	-
85	Distribution Primary	DEM	67,218	42,499	3,279	20,703	311	426	-
86	Distribution Secondary	DEM	30,559	22,148	1,843	6,448	-	120	-
87	Distribution	CUST	30,038	13,849	1,679	1,022	-	33	13,455
88	Other	CUST	7,029	6,263	616	148	0	2	-
89	TOTAL FEDERAL TAXABLE INCOME								
			455,703	268,060	23,417	140,125	9,587	1,060	13,455

33

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 33 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>								
91	Production	DEM	13,306	7,774	668	4,500	354	11	-
92	Production	EGY	2,800	1,373	134	1,155	122	16	-
93	Transmission	DEM	1,395	826	70	463	35	1	-
94	Subtransmission	DEM	1,174	695	59	390	30	0	-
95	Distribution Primary	DEM	3,912	2,474	191	1,205	18	25	-
96	Distribution Secondary	DEM	1,779	1,289	107	375	-	7	-
97	Distribution	CUST	1,748	806	98	59	-	2	783
98	Other	CUST	409	365	36	9	0	0	-
99	TOTAL STATE INCOME TAX		26,522	15,601	1,363	8,155	558	62	783
100									
101									
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>								
103	Production	DEM	7,427	4,339	373	2,511	197	6	-
104	Production	EGY	1,563	767	75	645	68	9	-
105	Transmission	DEM	778	461	39	258	20	0	-
106	Subtransmission	DEM	655	388	33	217	16	0	-
107	Distribution Primary	DEM	2,184	1,381	107	673	10	14	-
108	Distribution Secondary	DEM	993	719	60	209	-	4	-
109	Distribution	CUST	976	407	45	19	-	1	504
110	Other	CUST	228	203	20	5	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,665	751	4,538	311	34	504
112									
113	<u>PLUS INTEREST EXPENSE</u>								
114	Production	DEM	62,885	36,741	3,157	21,265	1,672	51	-
115	Production	EGY	13,232	6,491	632	5,458	574	76	-
116	Transmission	DEM	6,591	3,903	332	2,188	166	3	-
117	Subtransmission	DEM	5,547	3,284	280	1,841	140	2	-
118	Distribution Primary	DEM	18,489	11,690	902	5,694	86	117	-
119	Distribution Secondary	DEM	8,405	6,092	507	1,774	-	33	-
120	Distribution	CUST	8,262	3,444	377	165	-	5	4,271
121	Other	CUST	1,933	1,723	169	41	0	1	-
122	TOTAL INTEREST EXPENSE		125,345	73,367	6,356	38,426	2,637	287	4,271
123									
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>								
125	Production	DEM	297,387	173,751	14,928	100,564	7,905	240	-
126	Production	EGY	62,574	30,695	2,990	25,813	2,716	360	-
127	Transmission	DEM	31,172	18,456	1,571	10,348	785	12	-
128	Subtransmission	DEM	26,233	15,532	1,322	8,708	661	10	-
129	Distribution Primary	DEM	87,436	55,282	4,266	26,929	405	554	-
130	Distribution Secondary	DEM	39,750	28,809	2,397	8,388	-	156	-
131	Distribution	CUST	39,073	17,692	2,110	1,227	-	39	18,005
132	Other	CUST	9,143	8,147	802	192	0	3	-
133	TOTAL OPERATING INCOME BEFORE TAXES		592,768	348,364	30,386	182,169	12,471	1,374	18,005

34

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 34 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.			FPSC			LS			LS
			JURIS	RS	GS	GSD	IS	ENERGY	FACILITIES
134	<u>PLUS: TAXES OTHER THAN INCOME</u>								
135	Production	DEM	35,864	20,954	1,800	12,128	953	29	-
136	Production	EGY	11,868	5,822	567	4,896	515	68	-
137	Transmission	DEM	4,244	2,513	214	1,409	107	2	-
138	Subtransmission	DEM	3,369	1,995	170	1,118	85	1	-
139	Distribution Primary	DEM	14,129	8,933	689	4,352	65	90	-
140	Distribution Secondary	DEM	6,028	4,369	364	1,272	-	24	-
141	Distribution	CUST	6,918	2,884	316	138	-	4	3,576
142	Other	CUST	4,421	3,940	388	93	0	1	-
143	TOTAL TAXES OTHER THAN INCOME		86,841	51,408	4,507	25,405	1,726	218	3,576
144	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>								
146	Production	DEM	215,416	125,859	10,813	72,844	5,726	174	-
147	Production	EGY	55,562	27,256	2,655	22,920	2,411	320	-
148	Transmission	DEM	16,591	9,823	836	5,507	418	7	-
149	Subtransmission	DEM	14,305	8,470	721	4,749	360	6	-
150	Distribution Primary	DEM	55,889	35,336	2,727	17,213	259	354	-
151	Distribution Secondary	DEM	42,010	30,447	2,534	8,865	-	165	-
152	Distribution	CUST	41,834	18,734	2,241	1,316	-	42	19,500
153	Other	CUST	10,646	9,485	933	224	0	3	-
154	TOTAL DEPREC & AMORTIZ EXPENSE		452,252	265,409	23,461	133,638	9,174	1,070	19,500
155	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>								
157	Production	DEM	-	-	-	-	-	-	-
158	Production	EGY	-	-	-	-	-	-	-
159	Transmission	DEM	-	-	-	-	-	-	-
160	Subtransmission	DEM	-	-	-	-	-	-	-
161	Distribution Primary	DEM	-	-	-	-	-	-	-
162	Distribution Secondary	DEM	-	-	-	-	-	-	-
163	Distribution	CUST	-	-	-	-	-	-	-
164	Other	CUST	-	-	-	-	-	-	-
165	TOTAL OTHER EXPENSES		-	-	-	-	-	-	-
166	<u>PLUS: O & M EXPENSE</u>								
168	Production	DEM	121,350	70,900	6,091	41,035	3,226	98	-
169	Production	EGY	61,920	30,374	2,959	25,543	2,687	357	-
170	Transmission	DEM	10,159	6,015	512	3,373	256	4	-
171	Subtransmission	DEM	5,861	3,470	295	1,946	148	2	-
172	Distribution Primary	DEM	48,339	30,563	2,358	14,888	224	306	-
173	Distribution Secondary	DEM	6,670	4,834	402	1,407	-	26	-
174	Distribution	CUST	28,784	17,725	2,063	1,119	-	35	7,842
175	Other	CUST	68,411	59,699	5,902	2,507	100	28	175
176	TOTAL O & M EXPENSE		351,495	223,580	20,584	91,817	6,640	856	8,018

35

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 35 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
177	<u>PLUS: FUEL & POWER TRANSACTIONS</u>								
178	Production Demand	DEM	-	-	-	-	-	-	
179	Production Energy	EGY	930	456	44	384	40	5	
180	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	384	40	5	
181									
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>								
183	Production	DEM	670,017	391,463	33,633	226,571	17,810	540	
184	Production	EGY	192,854	94,603	9,216	79,555	8,370	1,111	
185	Transmission	DEM	62,166	36,806	3,133	20,637	1,565	24	
186	Subtransmission	DEM	49,768	29,466	2,508	16,521	1,253	20	
187	Distribution Primary	DEM	205,793	130,114	10,040	63,382	953	1,304	
188	Distribution Secondary	DEM	94,458	68,459	5,697	19,932	-	370	
189	Distribution	CUST	116,609	57,035	6,730	3,799	-	120	
190	Other	CUST	92,621	81,270	8,025	3,015	101	35	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,484,287	889,217	78,982	433,413	30,052	3,524	
192									
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>								
194	Production	DEM	332	226	10	111	(1)	0	
195	Production	EGY	96	55	3	39	(0)	0	
196	Transmission	DEM	31	21	1	10	(0)	0	
197	Subtransmission	DEM	25	17	1	8	(0)	0	
198	Distribution Primary	DEM	102	75	3	31	(0)	1	
199	Distribution Secondary	DEM	47	40	2	10	-	0	
200	Distribution	CUST	58	33	2	2	-	0	
201	Other	CUST	46	47	2	1	(0)	0	
202	TOTAL REVENUE TAXES		736	514	23	212	(1)	1	
203									
204	<u>EQUALS: TOTAL REVENUES</u>								
205	Production	DEM	670,349	391,690	33,643	226,682	17,809	540	
206	Production	EGY	192,950	94,657	9,219	79,594	8,370	1,111	
207	Transmission	DEM	62,196	36,828	3,134	20,647	1,565	24	
208	Subtransmission	DEM	49,792	29,483	2,509	16,529	1,253	20	
209	Distribution Primary	DEM	205,895	130,190	10,043	63,413	952	1,305	
210	Distribution Secondary	DEM	94,505	68,498	5,698	19,942	-	370	
211	Distribution	CUST	116,667	57,068	6,732	3,801	-	120	
212	Other	CUST	92,667	81,317	8,027	3,016	101	35	
213	TOTAL REVENUES		1,485,022	889,732	79,005	433,625	30,050	3,525	

36

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 36 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES	
214	<u>LESS: REVENUE OTHER THAN SALES</u>								
215	Production	DEM	488	285	25	165	13	0	-
216	Production	EGY	473	78	36	333	22	3	-
217	Transmission	DEM	1,053	623	53	349	27	0	-
218	Subtransmission	DEM	161	96	8	54	4	0	-
219	Distribution Primary	DEM	12,924	8,171	631	3,980	60	82	-
220	Distribution Secondary	DEM	174	126	10	37	-	1	-
221	Distribution	CUST	55	23	2	1	-	0	28
222	Other	CUST	19,303	17,204	1,692	402	0	5	-
223									
224	TOTAL REVENUE OTHER THAN SALES		34,630	26,607	2,458	5,321	125	91	28
225									
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>								
227	Production	DEM	669,861	391,405	33,618	226,517	17,796	540	-
228	Production	EGY	192,477	94,579	9,182	79,261	8,348	1,108	-
229	Transmission	DEM	61,144	36,204	3,081	20,297	1,539	24	-
230	Subtransmission	DEM	49,631	29,387	2,501	16,475	1,249	19	-
231	Distribution Primary	DEM	192,971	122,018	9,413	59,433	893	1,223	-
232	Distribution Secondary	DEM	94,331	68,373	5,688	19,905	-	370	-
233	Distribution	CUST	116,613	57,046	6,730	3,800	-	120	48,881
234	Other	CUST	73,364	64,113	6,335	2,615	101	30	175
235									
236	TOTAL SALES REVENUE		1,450,392	863,125	76,548	428,304	29,925	3,434	49,057

37

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,786,680	2,257,216	192,889	1,238,673	96,397	1,504	-
2		% of Total Company	%	100.0000%	59.6094%	5.0939%	32.7113%	2.5457%	0.0397%	0.0000%
3										
4	105	Distribution Primary Capacity - NCP	kW	4,697,376	2,969,946	229,177	1,446,746	21,742	29,766	-
5		% of Total Company	%	100.0000%	63.2256%	4.8788%	30.7990%	0.4628%	0.6337%	0.0000%
6										
7	106	Distri. Secondary Capacity - Customer Max Demands	kW	7,013,431	5,083,019	422,980	1,479,957	-	27,475	-
8		% of Total Company	%	100.0000%	72.4755%	6.0310%	21.1018%	0.0000%	0.3917%	0.0000%
9										
10	117	Transmission - 12 CP	kW	3,828,417	2,266,687	192,944	1,270,885	96,397	1,504	-
11		% of Total Company	%	100.0000%	59.2069%	5.0398%	33.1961%	2.5179%	0.0393%	0.0000%
12										
13	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	58.4259%	5.0197%	33.8157%	2.6581%	0.0806%	0.0000%
14		% of Total Company	%	100.0000%	58.4259%	5.0197%	33.8157%	2.6581%	0.0806%	0.0000%
15										
16	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	56.6687%	4.9745%	35.2099%	2.9735%	0.1734%	0.0000%
17		% of Total Company	%	100.0000%	56.6687%	4.9745%	35.2099%	2.9735%	0.1734%	0.0000%
18										
19	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	54.1304%	4.9093%	37.2237%	3.4290%	0.3076%	0.0000%
20		% of Total Company	%	100.0000%	54.1304%	4.9093%	37.2237%	3.4290%	0.3076%	0.0000%
21										
22	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	56.6687%	4.9745%	0.0000%	0.0000%	0.1734%	0.0000%
23		% of Total Company	%	100.0000%	56.6687%	4.9745%	0.0000%	0.0000%	0.1734%	0.0000%
24										
25	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	54.1304%	4.9093%	0.0000%	0.0000%	0.3076%	0.0000%
26		% of Total Company	%	100.0000%	54.1304%	4.9093%	0.0000%	0.0000%	0.3076%	0.0000%
27										
28	201	Energy - Output to Line	mWh	20,766,634	10,186,858	992,400	8,566,522	901,272	119,582	-
29		% of Total Company	%	100.0000%	49.0540%	4.7788%	41.2514%	4.3400%	0.5758%	0.0000%
30										
31	202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34	204	Retail Energy - Output to Line	mWh	20,766,634	10,186,858	992,400	8,566,522	901,272	119,582	-
35		% of Total Company	%	100.0000%	49.0540%	4.7788%	41.2514%	4.3400%	0.5758%	0.0000%
36										
37	205	Retail Jurisdictional Direct Assignment	%							
38		% of Total Company	%							

38

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 38 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
39	308	Meter Investment Assignment	\$000's	154,125,669	125,595,474	16,361,828	11,760,579	-	407,788	-
40		% of Total Company	%	100.0000%	81.4890%	10.6159%	7.6305%	0.0000%	0.2646%	0.0000%
41										
42	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
43		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
44										
45	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
46		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
47										
48	311	Meter Reading - Direct Allocation	\$	53,213,913	46,689,849	5,034,778	1,465,025	6,513	17,749	-
49		% of Total Company	%	100.0000%	87.7399%	9.4614%	2.7531%	0.0122%	0.0334%	0.0000%
50										
51	401	Billing kW - Power Supply (P&T)	kW	32,947,206	9,671,643	942,224	20,333,754	1,886,051	113,534	-
52		% of Total Company	%	100.0000%	29.3550%	2.8598%	61.7162%	5.7245%	0.3446%	0.0000%
53										
54	402	Billing kW - Distribution Primary Capacity	kW	31,521,523	9,671,643	942,224	20,389,744	404,378	113,534	-
55		% of Total Company	%	100.0000%	30.6827%	2.9891%	64.6851%	1.2829%	0.3602%	0.0000%
56										
57	403	Billing kW - Distribution Secondary Capacity	kW	28,560,048	9,671,643	942,224	17,832,648	-	113,534	-
58		% of Total Company	%	100.0000%	33.8642%	3.2991%	62.4391%	0.0000%	0.3975%	0.0000%
59										
60	404	Billing mWh - Power Supply (P&T)	mWh	19,751,756	9,671,643	942,224	8,154,027	870,329	113,534	-
61		% of Total Company	%	100.0000%	48.9660%	4.7703%	41.2825%	4.4063%	0.5748%	0.0000%
62										
63	405	Billing mWh - Distribution Primary Capacity	mWh	19,041,089	9,671,643	942,224	8,145,809	167,880	113,534	-
64		% of Total Company	%	100.0000%	50.7935%	4.9484%	42.7802%	0.8817%	0.5963%	0.0000%
65										
66	406	Billing mWh - Distribution Secondary Capacity	mWh	17,735,265	9,671,643	942,224	7,007,865	-	113,534	-
67		% of Total Company	%	100.0000%	54.5334%	5.3127%	39.5137%	0.0000%	0.6402%	0.0000%
68										
69	412	Annual Number of Bills	No. of Bills	9,748,068	8,685,732	854,556	204,684	300	2,796	-
70		% of Total Company	%	100.0000%	89.1021%	8.7664%	2.0997%	0.0031%	0.0287%	0.0000%
71										
72	418	Distribution Primary - Customer Component	No. of Cust.	812,296	723,811	71,213	17,039	-	233	-
73		% of Total Company	%	100.0000%	89.1068%	8.7669%	2.0976%	0.0000%	0.0287%	0.0000%
74										
75	420	Distribution Secondary - Customer Component	No. of Cust.	812,108	723,811	71,189	16,896	-	212	-
76		% of Total Company	%	100.0000%	89.1274%	8.7660%	2.0805%	0.0000%	0.0261%	0.0000%

39

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
 WITNESS: VOGT
 PAGE 39 OF 40
 UPDATED: 04/16/2021

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	IS	LS ENERGY	LS FACILITIES
77	501	Billed Sales Revenue - Direct Allocation	\$000's	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717
78		% of Total Company	%	100.0000%	57.1254%	5.7649%	29.6895%	2.5717%	0.2471%	4.6013%
79										
80	507	Revenue from Sales - Retail Only	\$000's	1,167,433	666,901	67,302	346,606	30,023	2,884	53,717
81		% of Total Company	%	100.0000%	57.1254%	5.7649%	29.6895%	2.5717%	0.2471%	4.6013%
82										
83	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(35)	(169)	12	122	-	-	-
84		% of Total Company	%	100.0000%	482.8571%	-34.2857%	-348.5714%	0.0000%	0.0000%	0.0000%
85										
86	607	Distribution O&M - Customer Component	\$000's	15,099	9,298	1,082	587	-	18	4,114
87		% of Total Company	%	100.0000%	61.5787%	7.1687%	3.8869%	0.0000%	0.1210%	27.2447%
88										
89	907	Distribution Plant - Customer Component	\$000's	706,901	294,690	32,263	14,102	-	390	365,456
90		% of Total Company	%	100.0000%	41.6876%	4.5641%	1.9949%	0.0000%	0.0551%	51.6983%
91										
92	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	2,266,687	192,944	1,270,885	96,397	1,504	-
93		% of Total Company	%	100.0000%	59.2069%	5.0398%	33.1961%	2.5179%	0.0393%	0.0000%



MINIMUM FILING REQUIREMENTS

SCHEDULE E

CLASS COST OF SERVICE STUDY: PROPOSED RATE STRUCTURE

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	<u>OPERATING REVENUES</u>								
2	Sales Revenue	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
3	Other Revenues	34,621	26,592	2,461	4,872	533	45	91	28
4									
5	TOTAL OPERATING REVENUES	1,496,853	880,753	86,974	389,140	49,920	26,912	4,075	59,078
6									
7									
8	<u>OPERATING EXPENSES</u>								
9	Power Transactions	930	456	44	336	53	35	5	-
10	O&M Expense	351,495	226,039	21,018	79,585	10,542	5,651	834	7,825
11	Deprec & Amortiz Expense	452,252	268,924	24,333	116,086	14,801	8,021	1,148	18,938
12	Taxes Other than Income	86,841	52,582	4,680	21,864	2,761	1,416	195	3,343
13	Income Taxes	75,879	38,218	5,239	22,824	2,924	1,640	315	4,721
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	-
15									
16	TOTAL OPERATING EXPENSES	967,398	586,219	55,314	240,696	31,080	16,763	2,498	34,827
17									
18									
19	NET OPERATING INCOME	529,455	294,534	31,660	148,444	18,840	10,148	1,577	24,251
20									
21									
22	<u>RATE BASE</u>								
23	Plant in Service	10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	30,328	399,863
24	Plant Held for Future Use	59,752	35,728	2,980	17,668	2,298	893	186	-
25	Working Capital	23,057	10,908	1,042	8,694	1,328	881	130	74
26	Construction Work in Progress	210,277	120,093	10,746	63,997	8,787	5,104	570	980
27	Less: Depreciation Reserve	2,693,830	1,590,947	140,860	664,629	84,264	42,364	8,019	162,748
28									
29	TOTAL RATE BASE	7,931,177	4,679,125	420,311	2,140,441	281,110	148,825	23,195	238,170
30									
31									
32									
33	RATE OF RETURN (%)	6.68	6.29	7.53	6.94	6.70	6.82	6.80	10.18
34									
35	RATE OF RETURN INDEX	1.00	0.94	1.13	1.04	1.00	1.02	1.02	1.53

42

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 2 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>								
37	Total Rate Base	7,931,177	4,679,125	420,311	2,140,441	281,110	148,825	23,195	238,170
38	Total Cost of Capital	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
39	(@ 10.75% ROE)								
40	Total Required Net Operating Income	529,010	312,098	28,035	142,767	18,750	9,927	1,547	15,886
41									
42	Less: Achieved Net Operating Income	529,455	294,534	31,660	148,444	18,840	10,148	1,577	24,251
43									
44	Equals: Return Deficiency/(Surplus)	(445)	17,564	(3,625)	(5,676)	(90)	(222)	(30)	(8,365)
45	Times: Expansion Factor	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432	1.3432
46									
47	Equals: Revenue Deficiency/ (Surplus)	(598)	23,591	(4,870)	(7,624)	(121)	(298)	(41)	(11,236)
48									
49	Plus: Revenues @ Present Rates	1,496,853	880,753	86,974	389,140	49,920	26,912	4,075	59,078
50									
51	Equals: Total Revenue Requirements	1,496,254	904,344	82,105	381,515	49,799	26,614	4,035	47,843
52	Less: Other Revenues	(34,621)	(26,592)	(2,461)	(4,872)	(533)	(45)	(91)	(28)
53									
54	Equals: Total Sales Revenue Requirements	1,461,633	877,752	79,644	376,643	49,266	26,568	3,944	47,815
55									
56	Sales Revenue Requirements Index	1.00	0.97	1.06	1.02	1.00	1.01	1.01	1.23

43

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 3 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY
 (000's)

OPERATING REVENUES - OPREV

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	SALES REVENUE	REV	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
2										
3	MISC SERVICE REVENUE: Acct 451	CUST	19,290	17,193	1,691	401	-	-	5	-
4				89.1%	8.8%	2.1%	0.0%	0.0%	0.0%	0.0%
5	RENT REVENUE: Acct 454									
6	Production	DEM	179	105	9	55	7	4	0	-
7	Transmission	DEM	640	379	32	191	24	13	0	-
8	Subtransmission	DEM	131	78	7	39	5	3	0	-
9	Distribution Primary	DEM	12,807	8,078	623	3,565	460	-	81	-
10	Distribution Secondary	DEM	116	84	7	25	-	-	0	-
11	TOTAL RENT REVENUE		13,874	8,723	678	3,876	495	20	82	-
12										
13	PLANT RELATED REVENUE: Acct 456									
14	Production	DEM	309	180	16	94	12	7	0	-
15	Production	EGY	95	47	5	34	5	4	1	-
16	Transmission	DEM	413	245	21	124	15	9	0	-
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-
18	Subtransmission	DEM	30	18	2	9	1	1	0	-
19	Distribution Primary	DEM	93	59	5	26	3	-	1	-
20	Distribution Secondary	DEM	41	30	2	9	-	-	0	-
21	Distribution	CUST	95	59	6	2	0	0	0	28
22	Other	CUST	13	11	1	0	0	0	0	-
23	TOTAL PLANT RELATED REVENUE		1,089	648	57	298	37	20	2	28
24										
25	ENERGY-RELATED REVENUE: Acct 456									
26	Steam & Miscellaneous	EGY	333	163	16	120	19	13	2	-
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-
28	Subtotal Non-Sales Revenue	SUBTOTAL	333	163	16	120	19	13	2	-
29	Collect Fee/Sales Tax	EGY	80	39	4	29	5	3	0	-
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	-
31	Unbilled Revenue	EGY	(44)	(175)	15	148	(23)	(10)	-	-
32	Subtotal Sales Revenue	SUBTOTAL	35	(135)	19	177	(19)	(7)	0	-
33	TOTAL ENERGY RELATED REVENUE		369	28	35	298	0	6	2	-
34										
35	TOTAL OPERATING REVENUE									
36	Sales (incl Transm Firm Whsl)	REV	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
37	Production	DEM	488	285	25	148	19	11	0	-
38	Production	EGY	464	75	39	332	6	9	3	-
39	Transmission	DEM	1,053	623	53	315	39	22	0	-
40	Subtransmission	DEM	161	96	8	48	6	3	0	-
41	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	82	-
42	Distribution Secondary	DEM	158	113	9	35	-	-	1	-
43	Distribution	CUST	95	59	6	2	0	0	0	28
44	Other	CUST	19,303	17,204	1,692	402	0	0	5	-
45										
46	TOTAL OPERATING REVENUE		1,496,853	880,753	86,974	389,140	49,920	26,912	4,075	59,078

44

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 4 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	<u>FUEL & POWER TRANSACTIONS</u>									
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	-	-
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	-	-
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	-	-
5										
6	Retail Reactive Power	DEM	-	-	-	-	-	-	-	-
7	Retail NRFuel Handling & Misc.	EGY	930	456	44	336	53	35	5	-
8										
9	Production Demand	DEM	-	-	-	-	-	-	-	-
10	Production Energy	EGY	930	456	44	336	53	35	5	-
11	TOTAL FUEL & POWER TRANSACTIONS O&M		930	456	44	336	53	35	5	-
12										
13										
14	<u>PRODUCTION O&M</u>									
15	Production Demand	DEM	57,775	33,756	2,900	17,558	2,236	1,278	47	-
16	Production Demand - Solar	DEM	4,424	2,370	227	1,439	224	136	27	-
17	Production Energy	EGY	40,914	20,070	1,955	14,794	2,313	1,547	236	-
18	TOTAL PRODUCTION O&M		103,112	56,195	5,083	33,791	4,773	2,960	309	-
19										
20										
21	<u>TRANSMISSION O&M</u>									
22	Step-Up Substations	DEM	2,681	1,567	135	815	104	59	2	-
23										
24	High-Volt Transmission	DEM	5,234	3,099	264	1,566	195	109	2	-
25										
26	Subtransmission									
27	Substations	DEM	1,804	1,068	91	539	67	38	1	-
28	LINES	DEM	939	556	47	281	35	20	0	-
29	Subtransmission		2,742	1,624	138	820	102	57	1	-
30										
31	TOTAL TRANSMISSION O&M		10,658	6,289	537	3,201	401	225	5	-

45

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
32	DISTRIBUTION O&M									
33	Substations	DEM	6,000	3,785	292	1,670	215	-	38	-
34										
35	OH LINES Direct	CUST	1,390	-	-	-	-	-	-	1,390
36	OH LINES Primary	DEM	12,563	7,924	611	3,497	451	-	79	-
37	OH LINES Primary (MDS)	CUST	4,778	4,258	419	100	0	-	1	-
38	OH LINES Secondary	DEM	2,100	1,507	125	460	-	-	8	-
39	OH LINES Secondary (MDS)	CUST	871	777	76	18	-	-	0	-
40	TOTAL OH LINES		21,703	14,465	1,232	4,075	451	-	89	1,390
41										
42	UG LINES Direct	CUST	2	-	-	-	-	-	-	2
43	UG LINES Primary	DEM	2,751	1,735	134	766	99	-	17	-
44	UG LINES Primary (MDS)	CUST	821	732	72	17	0	-	0	-
45	UG LINES Secondary	DEM	247	177	15	54	-	-	1	-
46	UG LINES Secondary (MDS)	CUST	22	19	2	0	-	-	0	-
47	TOTAL UG LINES		3,843	2,663	223	838	99	-	19	2
48										
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-
50	Transformers Primary	DEM	53	33	3	15	2	-	0	-
51	Transformers Primary (MDS)	CUST	30	26	3	1	0	-	0	-
52	Transformers Secondary	DEM	286	205	17	63	-	-	1	-
53	Transformers Secondary (MDS)	CUST	117	104	10	2	-	-	0	-
54	TOTAL Transformers		485	369	32	80	2	-	1	-
55										
56	Services	CUST	4,529	4,036	397	94	-	-	1	-
57	Meters	CUST	6,456	5,197	677	417	70	79	17	-
58	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-
59	Street Lighting	CUST	2,722	-	-	-	-	-	-	2,722
60										
61	Distribution O&M	DEM	24,000	15,366	1,197	6,524	767	-	145	-
62	Distribution O&M	CUST	21,738	15,149	1,656	650	70	79	20	4,114
63										
64	TOTAL DISTRIBUTION O&M		45,737	30,516	2,853	7,174	837	79	165	4,114
65										
66										
67	PROD, TRANS & DIST O&M									
68	Production	DEM	64,880	37,692	3,262	19,813	2,564	1,473	76	-
69	Production	EGY	40,914	20,070	1,955	14,794	2,313	1,547	236	-
70	Transmission	DEM	5,234	3,099	264	1,566	195	109	2	-
71	Subtransmission	DEM	2,742	1,624	138	820	102	57	1	-
72	Distribution Primary	DEM	21,367	13,477	1,040	5,948	767	-	135	-
73	Distribution Secondary	DEM	2,633	1,889	157	577	-	-	10	-
74	Distribution	CUST	21,738	15,149	1,656	650	70	79	20	4,114
75	Other	CUST	-	-	-	-	-	-	-	-
76	TOTAL PROD, TRANS & DIST O&M		159,507	93,000	8,473	44,166	6,011	3,264	480	4,114

46

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 6 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
77	<u>PLUS: OTHER CUSTOMER O&M</u>										
78	Uncollectible	CUST	3,812	2,227	220	1,002	129	70	10	154	
79	Billing & Records	CUST	31,948	28,466	2,801	669	2	1	9	-	
80	Meter Reading	CUST	2,794	2,451	264	76	1	0	1	-	
81	Cust Svc & Info	CUST	2,130	1,898	187	45	0	0	1	-	
82	Sales	CUST	347	309	30	7	0	0	0	-	
83	TOTAL OTHER CUSTOMER O&M		41,032	35,352	3,503	1,799	132	71	21	154	
84											
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	52,208	30,503	2,621	15,867	2,021	1,155	42	-	
87	Production - Solar	DEM	4,262	2,284	219	1,387	216	131	26	-	
88	Production	EGY	21,007	10,305	1,004	7,596	1,188	794	121	-	
89	Transmission	DEM	4,925	2,916	248	1,473	183	103	2	-	
90	Subtransmission	DEM	3,118	1,846	157	933	116	65	1	-	
91	Distribution Primary	DEM	17,064	10,763	831	4,750	612	-	108	-	
92	Distribution Secondary	DEM	2,191	1,572	131	480	-	-	8	-	
93	Distribution	CUST	18,801	13,102	1,432	562	61	68	17	3,558	
94	Other	CUST	27,380	24,396	2,400	573	2	0	8	-	
95	TOTAL ADMIN & GENERAL O&M		150,956	97,687	9,043	33,620	4,399	2,316	334	3,558	
96											
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	
99	Production	EGY	-	-	-	-	-	-	-	-	
100	Transmission	DEM	-	-	-	-	-	-	-	-	
101	Subtransmission	DEM	-	-	-	-	-	-	-	-	
102	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
103	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
104	Distribution	CUST	-	-	-	-	-	-	-	-	
105	Other	CUST	-	-	-	-	-	-	-	-	
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	-	-	-	-	-	
107	SUBTOTAL ADMIN & GENERAL O&M		150,956	97,687	9,043	33,620	4,399	2,316	334	3,558	
108											
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
110	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	144	-	
111	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	357	-	
112	Transmission	DEM	10,159	6,015	512	3,039	378	211	4	-	
113	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	2	-	
114	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	243	-	
115	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	19	-	
116	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	37	7,671	
117	Other	CUST	68,411	59,748	5,903	2,372	134	71	29	154	
118											
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		351,495	226,039	21,018	79,585	10,542	5,651	834	7,825	
120											
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
122	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	144	-	
123	Production	EGY	62,851	30,830	3,003	22,726	3,554	2,376	362	-	
124	Transmission	DEM	10,159	6,015	512	3,039	378	211	4	-	
125	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	2	-	
126	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	243	-	
127	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	19	-	
128	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	37	7,671	
129	Other	CUST	68,411	59,748	5,903	2,372	134	71	29	154	
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		352,425	226,495	21,063	79,921	10,595	5,686	840	7,825	

47

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 7 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>PRODUCTION DEPREC EXPENSE</u>										
2	Production Demand	DEM	158,699	92,721	7,966	48,230	6,143	3,511	128	-	
3	Production Demand - Solar Facilities	DEM	36,949	19,798	1,900	12,022	1,871	1,133	225	-	
4	Production Energy	EGY	47,556	23,328	2,273	17,195	2,689	1,798	274	-	
5	TOTAL PRODUCTION DEPRE EXPENSE		243,204	135,847	12,139	77,448	10,703	6,441	626	-	
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	1,495	874	75	454	58	33	1	-	
10	Step-Up Substations - Solar	DEM	1,421	761	73	462	72	44	9	-	
11	Step-Up Substations		2,916	1,635	148	917	130	77	10	-	
12											
13	High-Volt Transmission	DEM	14,276	8,453	720	4,270	531	297	6	-	
14											
15	Subtransmission										
16	Substations	DEM	1,347	797	68	403	50	28	1	-	
17	LINES	DEM	11,980	7,093	604	3,583	446	249	5	-	
18	Subtransmission		13,327	7,890	672	3,986	496	277	5	-	
19											
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,519	17,978	1,539	9,173	1,157	651	21	-	

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
21	<u>DISTRIBUTION DEPREC EXPENSE</u>									
22	Substations	DEM	7,391	4,662	360	2,057	265	-	47	-
23										
24	Poles Direct	CUST	1,835	-	-	-	-	-	-	1,835
25	Poles Primary	DEM	9,338	5,890	454	2,599	335	-	59	-
26	Poles Primary (MDS)	CUST	4,002	3,566	351	84	0	-	1	-
27	Poles Secondary	DEM	1,803	1,294	108	395	-	-	7	-
28	Poles Secondary (MDS)	CUST	929	828	81	19	-	-	0	-
29	TOTAL POLES		17,907	11,577	994	3,097	335	-	67	1,835
30										
31	OH LINES Direct	CUST	125	-	-	-	-	-	-	125
32	OH LINES Primary	DEM	4,649	2,932	226	1,294	167	-	29	-
33	OH LINES Primary (MDS)	CUST	1,550	1,381	136	32	0	-	0	-
34	OH LINES Secondary	DEM	659	473	39	144	-	-	3	-
35	OH LINES Secondary (MDS)	CUST	186	166	16	4	-	-	0	-
36	TOTAL OH LINES		7,168	4,952	418	1,475	167	-	32	125
37										
38	UG LINES Direct	CUST	8	-	-	-	-	-	-	8
39	UG LINES Primary	DEM	9,949	6,275	484	2,769	357	-	63	-
40	UG LINES Primary (MDS)	CUST	2,972	2,648	261	62	0	-	1	-
41	UG LINES Secondary	DEM	895	642	53	196	-	-	3	-
42	UG LINES Secondary (MDS)	CUST	78	69	7	2	-	-	0	-
43	TOTAL UG LINES		13,901	9,634	805	3,029	357	-	67	8
44										
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-
46	Transformers Primary	DEM	4,710	2,971	229	1,311	169	-	30	-
47	Transformers Primary (MDS)	CUST	2,649	2,361	232	55	0	-	1	-
48	Transformers Secondary	DEM	25,511	18,303	1,523	5,587	-	-	99	-
49	Transformers Secondary (MDS)	CUST	10,420	9,287	913	217	-	-	3	-
50	TOTAL Transformers		43,290	32,921	2,898	7,170	169	-	132	-
51										
52	Services	CUST	5,486	4,890	481	114	-	-	1	-
53	Meters	CUST	14,448	11,630	1,515	933	157	176	38	-
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-
55	Street Lighting	CUST	14,964	-	-	-	-	-	-	14,964
56										
57	Total Distribution Expense									
58	Distribution Expense	DEM	64,904	43,441	3,477	16,353	1,293	-	339	-
59	Distribution Expense	CUST	59,651	36,825	3,993	1,522	157	176	45	16,932
60										
61	TOTAL DISTRIBUTION DEPREC EXPENSE		124,555	80,266	7,471	17,875	1,451	176	385	16,932
62										
63	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>									
64	Production	DEM	198,564	114,154	10,014	61,169	8,144	4,720	362	-
65	Production	EGY	47,556	23,328	2,273	17,195	2,689	1,798	274	-
66	Transmission	DEM	14,276	8,453	720	4,270	531	297	6	-
67	Subtransmission	DEM	13,327	7,890	672	3,986	496	277	5	-
68	Distribution Primary	DEM	36,036	22,730	1,754	10,031	1,293	-	228	-
69	Distribution Secondary	DEM	28,868	20,711	1,723	6,322	-	-	112	-
70	Distribution	CUST	59,651	36,825	3,993	1,522	157	176	45	16,932
71	Other	CUST	-	-	-	-	-	-	-	-
72										
73	TOTAL PROD, TRANS & DIST DEPREC EXP		398,278	234,091	21,149	104,496	13,311	7,269	1,032	16,932

49

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 9 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
75	Production	DEM	2,185	1,277	110	664	85	48	2	-	
76	Production	EGY	961	471	46	347	54	36	6	-	
77	Transmission	DEM	685	406	35	205	26	14	0	-	
78	Subtransmission	DEM	190	112	10	57	7	4	0	-	
79	Distribution Primary	DEM	1,644	1,037	80	458	59	-	10	-	
80	Distribution Secondary	DEM	524	376	31	115	-	-	2	-	
81	Distribution	CUST	827	516	53	16	1	1	0	241	
82	Other	CUST	1,277	1,138	112	27	0	0	0	-	
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,294	5,333	476	1,888	231	104	21	241	
85	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	256	150	13	78	10	6	0	-	
88	Production	EGY	-	-	-	-	-	-	-	-	
89	Transmission	DEM	-	-	-	-	-	-	-	-	
90	Subtransmission	DEM	-	-	-	-	-	-	-	-	
91	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
92	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
93	Distribution	CUST	-	-	-	-	-	-	-	-	
94	Other	CUST	-	-	-	-	-	-	-	-	
95											
96	TOTAL TRANSPORTATION EQP DEPREC EXP		256	150	13	78	10	6	0	-	
97	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	14,397	8,411	723	4,375	557	319	12	-	
100	Production - Solar	DEM	14	7	1	4	1	0	0	-	
101	Production	EGY	7,046	3,456	337	2,548	398	266	41	-	
102	Transmission	DEM	1,629	965	82	487	61	34	1	-	
103	Subtransmission	DEM	789	467	40	236	29	16	0	-	
104	Distribution Primary	DEM	5,431	3,426	264	1,512	195	-	34	-	
105	Distribution Secondary	DEM	682	489	41	149	-	-	3	-	
106	Distribution	CUST	6,068	3,782	388	116	7	7	3	1,766	
107	Other	CUST	9,368	8,347	821	196	1	0	3	-	
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		45,424	29,351	2,696	9,624	1,249	643	95	1,766	
110	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	376	-	
113	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	320	-	
114	Transmission	DEM	16,591	9,823	836	4,962	618	345	7	-	
115	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	6	-	
116	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	273	-	
117	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	116	-	
118	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	48	18,938	
119	Other	CUST	10,646	9,485	933	223	1	0	3	-	
120											
121	TOTAL DEPRECIATION EXPENSE		452,252	268,924	24,333	116,086	14,801	8,021	1,148	18,938	

50

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 10 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>PAYROLL TAXES</u>									
2	Production	DEM	4,691	2,740	235	1,426	182	104	4	-
3	Production - Solar	DEM	179	96	9	58	9	6	1	-
4	Production	EGY	2,381	1,168	114	861	135	90	14	-
5	Transmission	DEM	551	326	28	165	20	11	0	-
6	Subtransmission	DEM	267	158	13	80	10	6	0	-
7	Distribution Primary	DEM	1,835	1,158	89	511	66	-	12	-
8	Distribution Secondary	DEM	231	165	14	50	-	-	1	-
9	Distribution	CUST	2,051	1,278	131	39	2	3	1	597
10	Other	CUST	3,166	2,821	278	66	0	0	1	-
11	TOTAL PAYROLL TAXES		15,351	9,911	911	3,256	424	219	33	597
12										
13	<u>PLUS: PROPERTY TAXES</u>									
14	Production	DEM	30,445	17,788	1,528	9,253	1,178	674	25	-
15	Production	EGY	9,371	4,597	448	3,388	530	354	54	-
16	Transmission	DEM	3,632	2,151	183	1,086	135	76	1	-
17	Subtransmission	DEM	3,051	1,806	154	913	114	64	1	-
18	Distribution Primary	DEM	9,264	5,843	451	2,579	333	-	59	-
19	Distribution Secondary	DEM	4,074	2,923	243	892	-	-	16	-
20	Distribution	CUST	9,314	5,804	595	179	10	11	4	2,710
21	Other	CUST	1,239	1,104	109	26	0	0	0	-
22	TOTAL PROPERTY TAXES		70,390	42,016	3,711	18,315	2,300	1,178	160	2,710
23										
24										
25	<u>PLUS: OTHER TAXES</u>									
26	Production	DEM	101	59	5	31	4	2	0	-
27	Production	EGY	21	10	1	8	1	1	0	-
28	Transmission	DEM	11	6	1	3	0	0	0	-
29	Subtransmission	DEM	9	5	0	3	0	0	0	-
30	Distribution Primary	DEM	24	15	1	7	1	-	0	-
31	Distribution Secondary	DEM	10	7	1	2	-	-	0	-
32	Distribution	CUST	23	14	1	0	0	0	0	7
33	Other	CUST	3	3	0	0	0	0	0	-
34	TOTAL OTHER TAXES		201	120	11	54	7	3	0	7
35										
36	<u>EQUALS: NON-REVENUE TAXES</u>									
37	Production	DEM	35,416	20,684	1,778	10,767	1,373	785	29	-
38	Production	EGY	11,773	5,775	563	4,257	666	445	68	-
39	Transmission	DEM	4,193	2,483	211	1,254	156	87	2	-
40	Subtransmission	DEM	3,327	1,970	168	995	124	69	1	-
41	Distribution Primary	DEM	11,124	7,016	541	3,096	399	-	70	-
42	Distribution Secondary	DEM	4,314	3,095	258	945	-	-	17	-
43	Distribution	CUST	11,387	7,097	727	218	13	14	5	3,314
44	Other	CUST	4,408	3,927	386	92	0	0	1	-
45	TOTAL NON-REVENUE TAXES		85,943	52,047	4,633	21,625	2,731	1,401	193	3,314

51

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 11 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
46	<u>REGULATORY ASSESSMENT FEE</u>									
47	Production	DEM	447	261	22	136	17	10	0	-
48	Production	EGY	94	46	4	34	5	4	1	-
49	Transmission	DEM	51	30	3	15	2	1	0	-
50	Subtransmission	DEM	43	25	2	13	2	1	0	-
51	Distribution Primary	DEM	106	67	5	30	4	-	1	-
52	Distribution Secondary	DEM	43	31	3	9	-	-	0	-
53	Distribution	CUST	101	63	6	2	0	0	0	29
54	Other	CUST	14	12	1	0	0	0	0	-
55	TOTAL REGULATORY ASSESSMENT FEE		899	536	47	239	30	16	2	29
56										
57										
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>									
59	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	30	-
60	Production	EGY	11,868	5,821	567	4,291	671	449	68	-
61	Transmission	DEM	4,244	2,513	214	1,269	158	88	2	-
62	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	1	-
63	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	71	-
64	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	17	-
65	Distribution	CUST	11,488	7,159	734	220	13	14	5	3,343
66	Other	CUST	4,421	3,940	388	93	0	0	1	-
67										
68	TOTAL TAXES OTHER THAN INCOME		86,841	52,582	4,680	21,864	2,761	1,416	195	3,343

52

PROPOSED RATE STRUCTURE, includes GSDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>TOTAL OPERATING REVENUES</u>										
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051	
3	Production	DEM	488	285	25	148	19	11	0	-	
4	Production	EGY	464	75	39	332	6	9	3	-	
5	Transmission	DEM	1,053	623	53	315	39	22	0	-	
6	Subtransmission	DEM	161	96	8	48	6	3	0	-	
7	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	82	-	
8	Distribution Secondary	DEM	158	113	9	35	-	-	1	-	
9	Distribution	CUST	95	59	6	2	0	0	0	28	
10	Other	CUST	19,303	17,204	1,692	402	0	0	5	-	
11	TOTAL OPERATING REVENUES		1,496,853	880,753	86,974	389,140	49,920	26,912	4,075	59,078	
12	<u>LESS: O&M EXPENSE</u>										
13	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	144	-	
14	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	357	-	
15	Transmission	DEM	10,159	6,015	512	3,039	378	211	4	-	
16	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	2	-	
17	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	243	-	
18	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	19	-	
19	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	37	7,671	
20	Other	CUST	68,411	59,748	5,903	2,372	134	71	29	154	
21	TOTAL O&M EXPENSE		351,495	226,039	21,018	79,585	10,542	5,651	834	7,825	
22	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
23	Production Demand	DEM	-	-	-	-	-	-	-	-	
24	Production Energy	EGY	930	456	44	336	53	35	5	-	
25	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	336	53	35	5	-	
26	<u>LESS: DEPRECIATION EXPENSE</u>										
27	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	376	-	
28	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	320	-	
29	Transmission	DEM	16,591	9,823	836	4,962	618	345	7	-	
30	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	6	-	
31	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	273	-	
32	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	116	-	
33	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	48	18,938	
34	Other	CUST	10,646	9,485	933	223	1	0	3	-	
35	TOTAL DEPRECIATION EXPENSE		452,252	268,924	24,333	116,086	14,801	8,021	1,148	18,938	

53

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 13 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
39	<u>LESS: AMORTIZATION EXPENSE</u>									
40	Production	DEM	-	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	-	
49	<u>LESS: TAXES OTHER THAN INCOME</u>									
51	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	30	-
52	Production	EGY	11,868	5,821	567	4,291	671	449	68	-
53	Transmission	DEM	4,244	2,513	214	1,269	158	88	2	-
54	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	1	-
55	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	71	-
56	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	17	-
57	Distribution	CUST	11,488	7,159	734	220	13	14	5	3,343
58	Other	CUST	4,421	3,940	388	93	0	0	1	-
59	TOTAL TAXES OTHER THAN INCOME		86,841	52,582	4,680	21,864	2,761	1,416	195	3,343
60	<u>LESS: LOSS ON DISPOSITION & MISC</u>									
62	Production	DEM	-	-	-	-	-	-	-	-
63	Production	EGY	-	-	-	-	-	-	-	-
64	Transmission	DEM	-	-	-	-	-	-	-	-
65	Subtransmission	DEM	-	-	-	-	-	-	-	-
66	Distribution Primary	DEM	-	-	-	-	-	-	-	-
67	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
68	Distribution	CUST	-	-	-	-	-	-	-	-
69	Other	CUST	-	-	-	-	-	-	-	-
70	TOTAL OTHER EXPENSES		-	-	-	-	-	-	-	-
71	<u>EQUALS: OPERATING INCOME</u>									
73	Sales	REV	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
74	Production	DEM	(372,141)	(215,137)	(18,738)	(114,112)	(14,968)	(8,636)	(549)	-
75	Production	EGY	(129,817)	(63,832)	(6,186)	(46,775)	(7,360)	(4,916)	(747)	-
76	Transmission	DEM	(29,941)	(17,727)	(1,509)	(8,956)	(1,114)	(623)	(12)	-
77	Subtransmission	DEM	(23,373)	(13,839)	(1,178)	(6,991)	(870)	(487)	(9)	-
78	Distribution Primary	DEM	(79,873)	(50,380)	(3,888)	(22,233)	(2,867)	-	(505)	-
79	Distribution Secondary	DEM	(39,098)	(28,050)	(2,334)	(8,562)	-	-	(151)	-
80	Distribution	CUST	(118,478)	(76,474)	(8,250)	(3,085)	(309)	(345)	(90)	(29,925)
81	Other	CUST	(64,175)	(55,969)	(5,532)	(2,286)	(135)	(72)	(28)	(154)
82	TOTAL OPERATING INCOME		605,334	332,752	36,899	171,268	21,764	11,788	1,892	28,972

54

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 14 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
83	<u>LESS: INTEREST EXPENSE</u>									
84	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	51	-
85	Production	EGY	13,232	6,491	632	4,784	748	500	76	-
86	Transmission	DEM	6,591	3,903	332	1,972	245	137	3	-
87	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	2	-
88	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	94	-
89	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	24	-
90	Distribution	CUST	14,161	8,825	905	272	16	17	6	4,121
91	Other	CUST	1,933	1,723	169	40	0	0	1	-
92	TOTAL INTEREST EXPENSE									
			125,345	74,738	6,564	33,321	4,185	2,161	256	4,121
93	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>									
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>									
95	Production	DEM	7,427	4,339	373	2,257	287	164	6	-
96	Production	EGY	1,563	767	75	565	88	59	9	-
97	Transmission	DEM	778	461	39	233	29	16	0	-
98	Subtransmission	DEM	655	388	33	196	24	14	0	-
99	Distribution Primary	DEM	1,760	1,110	86	490	63	-	11	-
100	Distribution Secondary	DEM	720	516	43	158	-	-	3	-
101	Distribution	CUST	1,672	1,042	107	32	2	2	1	487
102	Other	CUST	228	203	20	5	0	0	0	-
103	TOTAL PERMANENT TIMING DIFFERENCES									
			14,803	8,826	775	3,935	494	255	30	487
104	<u>EQUALS: FLORIDA TAXABLE INCOME</u>									
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>									
106	Sales	REV	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
107	Production	DEM	(427,599)	(247,539)	(21,522)	(130,966)	(17,115)	(9,863)	(594)	-
108	Production	EGY	(141,486)	(69,556)	(6,744)	(50,994)	(8,020)	(5,357)	(814)	-
109	Transmission	DEM	(35,754)	(21,169)	(1,802)	(10,694)	(1,331)	(744)	(14)	-
110	Subtransmission	DEM	(28,265)	(16,735)	(1,425)	(8,454)	(1,052)	(588)	(11)	-
111	Distribution Primary	DEM	(93,014)	(58,669)	(4,527)	(25,891)	(3,339)	-	(588)	-
112	Distribution Secondary	DEM	(44,472)	(31,907)	(2,655)	(9,739)	-	-	(172)	-
113	Distribution	CUST	(130,967)	(84,257)	(9,048)	(3,324)	(322)	(360)	(96)	(33,559)
114	Other	CUST	(65,880)	(57,488)	(5,681)	(2,322)	(135)	(72)	(29)	(154)
115	TOTAL FLORIDA TAXABLE INCOME									
			494,792	266,841	31,110	141,882	18,074	9,882	1,666	25,338
116	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>									
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>									
118	Sales	REV	80,423	46,979	4,648	21,135	2,716	1,478	219	3,248
119	Production	DEM	(23,518)	(13,615)	(1,184)	(7,203)	(941)	(542)	(33)	-
120	Production	EGY	(7,782)	(3,826)	(371)	(2,805)	(441)	(295)	(45)	-
121	Transmission	DEM	(1,966)	(1,164)	(99)	(588)	(73)	(41)	(1)	-
122	Subtransmission	DEM	(1,555)	(920)	(78)	(465)	(58)	(32)	(1)	-
123	Distribution Primary	DEM	(5,116)	(3,227)	(249)	(1,424)	(184)	-	(32)	-
124	Distribution Secondary	DEM	(2,446)	(1,755)	(146)	(536)	-	-	(9)	-
125	Distribution	CUST	(7,203)	(4,634)	(498)	(183)	(18)	(20)	(5)	(1,846)
126	Other	CUST	(3,623)	(3,162)	(312)	(128)	(7)	(4)	(2)	(8)
127	TOTAL FLORIDA INCOME TAX									
			27,214	14,676	1,711	7,804	994	544	92	1,394

55

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 15 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
129	Sales	REV	1,381,809	807,183	79,866	363,132	46,671	25,389	3,765	55,803
130	Production	DEM	(404,081)	(233,925)	(20,338)	(123,763)	(16,173)	(9,321)	(561)	-
131	Production	EGY	(133,704)	(65,731)	(6,373)	(48,189)	(7,579)	(5,062)	(770)	-
132	Transmission	DEM	(33,788)	(20,005)	(1,703)	(10,106)	(1,258)	(703)	(13)	-
133	Subtransmission	DEM	(26,711)	(15,815)	(1,346)	(7,989)	(994)	(556)	(10)	-
134	Distribution Primary	DEM	(87,898)	(55,442)	(4,278)	(24,467)	(3,155)	-	(556)	-
135	Distribution Secondary	DEM	(42,026)	(30,152)	(2,509)	(9,203)	-	-	(162)	-
136	Distribution	CUST	(123,764)	(79,623)	(8,550)	(3,141)	(305)	(340)	(91)	(31,713)
137	Other	CUST	(62,257)	(54,326)	(5,369)	(2,194)	(128)	(68)	(27)	(145)
138	TOTAL FEDERAL TAXABLE INCOME		467,579	252,165	29,399	134,078	17,080	9,338	1,575	23,944
139										
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>									
141	Sales	REV	290,180	169,508	16,772	76,258	9,801	5,332	791	11,719
142	Production	DEM	(84,857)	(49,124)	(4,271)	(25,990)	(3,396)	(1,957)	(118)	-
143	Production	EGY	(28,078)	(13,803)	(1,338)	(10,120)	(1,592)	(1,063)	(162)	-
144	Transmission	DEM	(7,095)	(4,201)	(358)	(2,122)	(264)	(148)	(3)	-
145	Subtransmission	DEM	(5,609)	(3,321)	(283)	(1,678)	(209)	(117)	(2)	-
146	Distribution Primary	DEM	(18,459)	(11,643)	(898)	(5,138)	(663)	-	(117)	-
147	Distribution Secondary	DEM	(8,826)	(6,332)	(527)	(1,933)	-	-	(34)	-
148	Distribution	CUST	(25,990)	(16,721)	(1,796)	(660)	(64)	(71)	(19)	(6,660)
149	Other	CUST	(13,074)	(11,409)	(1,127)	(461)	(27)	(14)	(6)	(31)
150	TOTAL FEDERAL INCOME TAX		98,192	52,955	6,174	28,156	3,587	1,961	331	5,028
151										
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>									
153	Production	DEM	(19,977)	(11,672)	(1,003)	(6,071)	(773)	(442)	(16)	-
154	Production	EGY	(4,203)	(2,062)	(201)	(1,520)	(238)	(159)	(24)	-
155	Transmission	DEM	(2,094)	(1,240)	(106)	(626)	(78)	(44)	(1)	-
156	Subtransmission	DEM	(1,762)	(1,043)	(89)	(527)	(66)	(37)	(1)	-
157	Distribution Primary	DEM	(4,734)	(2,986)	(230)	(1,318)	(170)	-	(30)	-
158	Distribution Secondary	DEM	(1,936)	(1,389)	(116)	(424)	-	-	(7)	-
159	Distribution	CUST	(4,499)	(2,804)	(287)	(86)	(5)	(6)	(2)	(1,309)
160	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	(0)	-
161	TOTAL ADJUSTMENT TO INCOME TAXES		(39,819)	(23,742)	(2,085)	(10,585)	(1,329)	(687)	(81)	(1,309)
162										
163	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., EXCLUDES PDA)</u>									
164	Sales	REV	370,603	216,487	21,420	97,393	12,517	6,809	1,010	14,966
165	Production	DEM	(128,352)	(74,410)	(6,458)	(39,265)	(5,111)	(2,942)	(167)	-
166	Production	EGY	(40,063)	(19,691)	(1,910)	(14,444)	(2,270)	(1,517)	(231)	-
167	Transmission	DEM	(11,156)	(6,605)	(562)	(3,337)	(415)	(232)	(4)	-
168	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,670)	(332)	(186)	(4)	-
169	Distribution Primary	DEM	(28,308)	(17,855)	(1,378)	(7,880)	(1,016)	-	(179)	-
170	Distribution Secondary	DEM	(13,208)	(9,476)	(789)	(2,892)	-	-	(51)	-
171	Distribution	CUST	(37,692)	(24,159)	(2,581)	(929)	(87)	(97)	(26)	(9,815)
172	Other	CUST	(17,312)	(15,118)	(1,494)	(601)	(34)	(18)	(7)	(39)
173										
174	TOTAL INCOME TAXES, EXCLUDING PARENT DEBT ADJUSTMENT		85,586	43,889	5,800	25,375	3,251	1,818	341	5,113
175										
176	<u>PARENT DEBT ADJUSTMENT (PDA) - 100% RETAIL</u>									
177	Production	DEM	(9,707)	(5,670)	(561)	(2,551)	(328)	(178)	(26)	(392)
178	TOTAL PARENT DEBT ADJUSTMENT		(9,707)	(5,670)	(561)	(2,551)	(328)	(178)	(26)	(392)
179										
180	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., INCLUDES PDA)</u>									
181	Sales	REV	370,603	216,487	21,420	97,393	12,517	6,809	1,010	14,966
182	Production	DEM	(138,059)	(80,081)	(7,019)	(41,815)	(5,439)	(3,120)	(193)	(392)
183	Production	EGY	(40,063)	(19,691)	(1,910)	(14,444)	(2,270)	(1,517)	(231)	-
184	Transmission	DEM	(11,156)	(6,605)	(562)	(3,337)	(415)	(232)	(4)	-
185	Subtransmission	DEM	(8,926)	(5,285)	(450)	(2,670)	(332)	(186)	(4)	-

56

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: YOGT
 PAGE 16 OF 40
 UPDATED: 04/16/2021

186	Distribution Primary	DEM	(28,308)	(17,855)	(1,378)	(7,880)	(1,016)	-	(179)	-
187	Distribution Secondary	DEM	(13,208)	(9,476)	(789)	(2,892)	-	-	(51)	-
188	Distribution	CUST	(37,692)	(24,159)	(2,581)	(929)	(87)	(97)	(26)	(9,815)
189	Other	CUST	(17,312)	(15,118)	(1,494)	(601)	(34)	(18)	(7)	(39)
190										
191	TOTAL INCOME TAXES, INCLUDING PARENT DEBT ADJUSTMENT		75,879	38,218	5,239	22,824	2,924	1,640	315	4,721

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
1	<u>PRODUCTION PLANT</u>										
2	Production Demand	DEM	2,841,061	1,659,907	142,617	863,429	109,966	62,854	2,289	-	
3	Production Demand - Solar Facilities	DEM	1,245,962	667,616	64,059	405,405	63,103	38,201	7,578	-	
4	Production Energy	EGY	1,268,595	622,290	60,623	458,699	71,725	47,953	7,305	-	
5	TOTAL PRODUCTION PLANT		5,355,618	2,949,812	267,299	1,727,533	244,794	149,008	17,172	-	
6											
7	<u>TRANSMISSION PLANT</u>										
8											
9	Step-Up Substations	DEM	60,686	35,456	3,046	18,443	2,349	1,343	49	-	
10	Step-Up Substations - Solar	DEM	52,808	28,296	2,715	17,183	2,675	1,619	321	-	
11	Step-Up Substations		113,494	63,752	5,761	35,626	5,023	2,962	370	-	
12											
13	High-Volt Substations & LINES	DEM	488,229	289,064	24,606	146,032	18,172	10,163	192	-	
14											
15	Subtransmission										
16	Substations	DEM	76,349	45,204	3,848	22,836	2,842	1,589	30	-	
17	LINES	DEM	347,881	205,969	17,533	104,053	12,948	7,242	137	-	
18	Subtransmission		424,230	251,172	21,381	126,889	15,790	8,831	167	-	
19											
20	TOTAL TRANSMISSION PLANT		1,025,953	603,988	51,749	308,546	38,985	21,956	729	-	

58

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 18 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
21	<u>DISTRIBUTION PLANT</u>									
22	Substations	DEM	314,178	198,168	15,292	87,454	11,277	-	1,987	-
23										
24	Poles Direct	CUST	34,293	-	-	-	-	-	-	34,293
25	Poles Primary	DEM	174,491	110,060	8,493	48,571	6,263	-	1,104	-
26	Poles Primary (MDS)	CUST	74,782	66,634	6,556	1,566	5	-	21	-
27	Poles Secondary	DEM	33,697	24,176	2,012	7,379	-	-	130	-
28	Poles Secondary (MDS)	CUST	17,359	15,472	1,522	361	-	-	5	-
29	TOTAL POLES		334,622	216,341	18,582	57,877	6,268	-	1,260	34,293
30										
31	OH LINES Direct	CUST	4,804	-	-	-	-	-	-	4,804
32	OH LINES Primary	DEM	178,953	112,875	8,710	49,813	6,423	-	1,132	-
33	OH LINES Primary (MDS)	CUST	59,651	53,152	5,229	1,249	4	-	17	-
34	OH LINES Secondary	DEM	25,379	18,208	1,515	5,558	-	-	98	-
35	OH LINES Secondary (MDS)	CUST	7,158	6,380	627	149	-	-	2	-
36	TOTAL OH LINES		275,945	190,614	16,082	56,769	6,427	-	1,249	4,804
37										
38	UG LINES Direct	CUST	384	-	-	-	-	-	-	384
39	UG LINES Primary	DEM	466,534	294,267	22,707	129,864	16,745	-	2,951	-
40	UG LINES Primary (MDS)	CUST	139,354	124,170	12,217	2,918	9	-	40	-
41	UG LINES Secondary	DEM	41,956	30,101	2,505	9,188	-	-	162	-
42	UG LINES Secondary (MDS)	CUST	3,648	3,252	320	76	-	-	1	-
43	TOTAL UG LINES		651,877	451,790	37,749	142,046	16,755	-	3,154	384
44										
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-
46	Transformers Primary	DEM	89,047	56,167	4,334	24,787	3,196	-	563	-
47	Transformers Primary (MDS)	CUST	50,089	44,631	4,391	1,049	3	-	14	-
48	Transformers Secondary	DEM	482,311	346,034	28,794	105,620	-	-	1,864	-
49	Transformers Secondary (MDS)	CUST	197,000	175,581	17,269	4,099	-	-	51	-
50	TOTAL Transformers		818,448	622,413	54,788	135,554	3,200	-	2,493	-
51										
52	Services	CUST	215,359	191,944	18,878	4,481	-	-	56	-
53	Meters	CUST	126,087	101,495	13,222	8,138	1,366	1,536	330	-
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-
55	Street Lighting	CUST	325,975	-	-	-	-	-	-	325,975
56										
57	Distribution Plant	DEM	1,806,547	1,190,055	94,363	468,234	43,904	-	9,990	-
58	Distribution Plant	CUST	1,255,943	782,710	80,231	24,085	1,388	1,536	537	365,456
59										
60	TOTAL DISTRIBUTION PLANT		3,062,489	1,972,766	174,594	492,319	45,292	1,536	10,528	365,456
61										
62										
63	<u>PROD. TRANS. & DIST PLANT</u>									
64	Production	DEM	4,200,517	2,391,275	212,437	1,304,459	178,092	104,017	10,237	-
65	Production	EGY	1,268,595	622,290	60,623	458,699	71,725	47,953	7,305	-
66	Transmission	DEM	488,229	289,064	24,606	146,032	18,172	10,163	192	-
67	Subtransmission	DEM	424,230	251,172	21,381	126,889	15,790	8,831	167	-
68	Distribution Primary	DEM	1,223,203	771,536	59,537	340,490	43,904	-	7,736	-
69	Distribution Secondary	DEM	583,343	418,519	34,826	127,744	-	-	2,254	-
70	Distribution	CUST	1,255,943	782,710	80,231	24,085	1,388	1,536	537	365,456
71	Other	CUST	-	-	-	-	-	-	-	-
72	TOTAL PROD, TRANS. & DIST PLANT		9,444,060	5,526,566	493,641	2,528,398	329,071	172,500	28,428	365,456

59

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 19 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC			LS			LS	
			JURIS	RS	GS	GSD	GSLDPR	GSLDSU	ENERGY	FACILITIES
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>									
74	Production	DEM	22,435	13,108	1,126	6,818	868	496	18	-
75	Production	EGY	9,865	4,839	471	3,567	558	373	57	-
76	Transmission	DEM	7,036	4,166	355	2,104	262	146	3	-
77	Subtransmission	DEM	1,947	1,153	98	582	72	41	1	-
78	Distribution Primary	DEM	16,885	10,650	822	4,700	606	-	107	-
79	Distribution Secondary	DEM	5,381	3,861	321	1,178	-	-	21	-
80	Distribution	CUST	8,496	5,295	543	163	9	10	4	2,472
81	Other	CUST	13,117	11,687	1,150	275	1	0	4	-
82	TOTAL COMMUNICATION EQUIPMENT		85,163	54,759	4,886	19,388	2,377	1,067	213	2,472
83	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
85	Production	DEM	4,362	2,549	219	1,326	169	97	4	-
86	Production	EGY	-	-	-	-	-	-	-	-
87	Transmission	DEM	5,384	3,188	271	1,610	200	112	2	-
88	Subtransmission	DEM	2,607	1,544	131	780	97	54	1	-
89	Distribution Primary	DEM	17,949	11,322	874	4,996	644	-	114	-
90	Distribution Secondary	DEM	2,254	1,617	135	494	-	-	9	-
91	Distribution	CUST	20,054	12,498	1,281	385	22	25	9	5,835
92	Other	CUST	30,960	27,586	2,714	648	2	1	9	-
93	TOTAL TRANSPORTATION EQUIPMENT		83,571	60,303	5,625	10,239	1,135	288	146	5,835
94	<u>PLUS: GENERAL & INTANGIBLE</u>									
95	<u>PLUS: GENERAL & INTANGIBLE</u>									
96	Production	DEM	243,524	142,280	12,225	74,009	9,426	5,388	196	-
97	Production - Solar	DEM	9,003	4,824	463	2,929	456	276	55	-
98	Production	EGY	104,151	51,089	4,977	37,659	5,889	3,937	600	-
99	Transmission	DEM	24,081	14,258	1,214	7,203	896	501	9	-
100	Subtransmission	DEM	11,661	6,904	588	3,488	434	243	5	-
101	Distribution Primary	DEM	88,253	55,666	4,296	24,566	3,168	-	558	-
102	Distribution Secondary	DEM	10,082	7,233	602	2,208	-	-	39	-
103	Distribution	CUST	89,697	55,900	5,730	1,720	99	110	38	26,100
104	Other	CUST	138,675	123,562	12,157	2,904	9	2	40	-
105	TOTAL GENERAL & INTANGIBLE		719,126	461,716	42,250	156,687	20,377	10,457	1,540	26,100
106	<u>PLUS: ROU LEASES</u>									
107	<u>PLUS: ROU LEASES</u>									
108	Production	DEM	-	-	-	-	-	-	-	-
109	<u>EQUALS: PLANT IN SERVICE</u>									
110	<u>EQUALS: PLANT IN SERVICE</u>									
111	Production	DEM	4,479,842	2,554,036	226,470	1,389,542	189,012	110,273	10,510	-
112	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	7,961	-
113	Transmission	DEM	524,730	310,675	26,446	156,949	19,530	10,923	206	-
114	Subtransmission	DEM	440,445	260,773	22,198	131,739	16,393	9,169	173	-
115	Distribution Primary	DEM	1,346,291	849,174	65,528	374,753	48,322	-	8,515	-
116	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	2,323	-
117	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	588	399,863
118	Other	CUST	182,752	162,836	16,021	3,827	12	3	52	-
119	TOTAL PLANT IN SERVICE		10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	30,328	399,863

60

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 20 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.			FPSC			LS			LS	
			JURIS	RS	GS	GSD	GSLDPR	GSLDSU	ENERGY	FACILITIES
1	<u>PLANT HELD FOR FUTURE USE</u>									
2	Production	DEM	12,085	7,061	607	3,673	468	267	10	-
3	Production - Solar	DEM	6,233	3,340	320	2,028	316	191	38	-
4	Production	EGY	-	-	-	-	-	-	-	-
5	Transmission	DEM	11,171	6,614	563	3,341	416	233	4	-
6	Subtransmission	DEM	9,706	5,747	489	2,903	361	202	4	-
7	Distribution Primary	DEM	20,557	12,967	1,001	5,722	738	-	130	-
8	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
9	Distribution	CUST	-	-	-	-	-	-	-	-
10	Other	CUST	-	-	-	-	-	-	-	-
11										
12	TOTAL PLANT HELD FOR FUTURE USE		<u>59,752</u>	<u>35,728</u>	<u>2,980</u>	<u>17,668</u>	<u>2,298</u>	<u>893</u>	<u>186</u>	<u>-</u>

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
1	<u>PRODUCTION RESERVE</u>										
2	Production Demand	DEM	473,716	276,772	23,780	143,967	18,336	10,480	382	-	
3	Production Demand - Solar Facilities	DEM	89,256	47,826	4,589	29,042	4,520	2,737	543	-	
4	Production Energy	EGY	533,841	261,867	25,511	193,027	30,183	20,179	3,074	-	
5	TOTAL PRODUCTION DEP REERVE		1,096,813	586,464	53,880	366,036	53,039	33,396	3,999	-	
6											
7	<u>TRANSMISSION RESERVE</u>										
8											
9	Step-Up Substations	DEM	25,799	15,073	1,295	7,841	999	571	21	-	
10	Step-Up Substations - Solar	DEM	3,408	1,826	175	1,109	173	104	21	-	
11	Step-Up Substations		29,207	16,899	1,470	8,950	1,171	675	42	-	
12											
13	High-Volt Transmission LINES	DEM	109,657	64,924	5,527	32,799	4,081	2,283	43	-	
14											
15	Subtransmission										
16	Substations	DEM	9,549	5,654	481	2,856	355	199	4	-	
17	LINES	DEM	87,700	51,924	4,420	26,232	3,264	1,826	34	-	
18	Subtransmission		97,250	57,578	4,901	29,088	3,620	2,024	38	-	
19											
20	TOTAL TRANSMISSION DEP REERVE		236,114	139,402	11,898	70,836	8,872	4,982	123	-	

62

PROPOSED RATE STRUCTURE, includes GSDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
21	<u>DISTRIBUTION RESERVE</u>									
22	Substations	DEM	72,828	45,936	3,545	20,272	2,614	-	461	-
23										
24	Poles Direct	CUST	17,239	-	-	-	-	-	-	17,239
25	Poles Primary	DEM	87,717	55,327	4,269	24,417	3,148	-	555	-
26	Poles Primary (MDS)	CUST	37,593	33,497	3,296	787	3	-	11	-
27	Poles Secondary	DEM	16,939	12,153	1,011	3,710	-	-	65	-
28	Poles Secondary (MDS)	CUST	8,726	7,778	765	182	-	-	2	-
29	TOTAL POLES		168,214	108,755	9,341	29,095	3,151	-	633	17,239
30										
31	OH LINES Direct	CUST	2,704	-	-	-	-	-	-	2,704
32	OH LINES Primary	DEM	100,712	63,524	4,902	28,034	3,615	-	637	-
33	OH LINES Primary (MDS)	CUST	33,571	29,913	2,943	703	2	-	10	-
34	OH LINES Secondary	DEM	14,283	10,247	853	3,128	-	-	55	-
35	OH LINES Secondary (MDS)	CUST	4,028	3,590	353	84	-	-	1	-
36	TOTAL OH LINES		155,298	107,275	9,051	31,949	3,617	-	703	2,704
37										
38	UG LINES Direct	CUST	76	-	-	-	-	-	-	76
39	UG LINES Primary	DEM	92,730	58,490	4,513	25,812	3,328	-	586	-
40	UG LINES Primary (MDS)	CUST	27,699	24,681	2,428	580	2	-	8	-
41	UG LINES Secondary	DEM	8,339	5,983	498	1,826	-	-	32	-
42	UG LINES Secondary (MDS)	CUST	725	646	64	15	-	-	0	-
43	TOTAL UG LINES		129,570	89,800	7,503	28,234	3,330	-	627	76
44										
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-
46	Transformers Primary	DEM	31,522	19,883	1,534	8,774	1,131	-	199	-
47	Transformers Primary (MDS)	CUST	17,731	15,799	1,554	371	1	-	5	-
48	Transformers Secondary	DEM	170,735	122,493	10,193	37,389	-	-	660	-
49	Transformers Secondary (MDS)	CUST	69,737	62,155	6,113	1,451	-	-	18	-
50	TOTAL Transformers		289,725	220,330	19,395	47,985	1,133	-	882	-
51										
52	Services	CUST	132,678	118,253	11,631	2,760	-	-	35	-
53	Meters	CUST	(40,482)	(32,586)	(4,245)	(2,613)	(439)	(493)	(106)	-
54	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-
55	Street Lighting	CUST	131,349	-	-	-	-	-	-	131,349
56										
57	Distribution Reserve	DEM	595,805	394,037	31,319	153,362	13,837	-	3,251	-
58	Distribution Reserve	CUST	443,375	263,725	24,901	4,320	(431)	(493)	(16)	151,368
59										
60	TOTAL DISTRIBUTION DEP REERVE		1,039,181	657,762	56,220	157,682	13,406	(493)	3,235	151,368
61										
62										
63	<u>PROD. TRANS. & DIST RESERVE</u>									
64	Production	DEM	592,180	341,497	29,839	181,959	24,027	13,892	966	-
65	Production	EGY	533,841	261,867	25,511	193,027	30,183	20,179	3,074	-
66	Transmission	DEM	109,657	64,924	5,527	32,799	4,081	2,283	43	-
67	Subtransmission	DEM	97,250	57,578	4,901	29,088	3,620	2,024	38	-
68	Distribution Primary	DEM	385,509	243,160	18,764	107,310	13,837	-	2,438	-
69	Distribution Secondary	DEM	210,296	150,877	12,555	46,052	-	-	813	-
70	Distribution	CUST	443,375	263,725	24,901	4,320	(431)	(493)	(16)	151,368
71	Other	CUST	-	-	-	-	-	-	-	-
72										
73	TOTAL PROD, TRANS. & DIST DEP REERVE		2,372,108	1,383,628	121,998	594,554	75,317	37,885	7,356	151,368

63

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 23 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
75	Production	DEM	13,603	7,948	683	4,134	527	301	11	-	
76	Production	EGY	5,981	2,934	286	2,163	338	226	34	-	
77	Transmission	DEM	4,266	2,526	215	1,276	159	89	2	-	
78	Subtransmission	DEM	1,181	699	60	353	44	25	0	-	
79	Distribution Primary	DEM	10,238	6,458	498	2,850	367	-	65	-	
80	Distribution Secondary	DEM	3,263	2,341	195	714	-	-	13	-	
81	Distribution	CUST	5,151	3,210	329	99	6	6	2	1,499	
82	Other	CUST	7,953	7,086	697	167	1	0	2	-	
83	TOTAL COMM EQUIP DEP RESE		51,636	33,202	2,963	11,756	1,441	647	129	1,499	
84											
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
86	Production	DEM	1,457	851	73	443	56	32	1	-	
87	Production	EGY	-	-	-	-	-	-	-	-	
88	Transmission	DEM	1,235	731	62	369	46	26	0	-	
89	Subtransmission	DEM	598	354	30	179	22	12	0	-	
90	Distribution Primary	DEM	4,118	2,597	200	1,146	148	-	26	-	
91	Distribution Secondary	DEM	517	371	31	113	-	-	2	-	
92	Distribution	CUST	4,601	2,867	294	88	5	6	2	1,339	
93	Other	CUST	7,103	6,329	623	149	0	0	2	-	
94	TOTAL TRANSP EQUIP DEP RESE		19,630	14,102	1,313	2,488	278	76	34	1,339	
95											
96	<u>PLUS: GENERAL & INTANGIBLE</u>										
97	Production	DEM	97,936	57,219	4,916	29,764	3,791	2,167	79	-	
98	Production - Solar	DEM	663	355	34	216	34	20	4	-	
99	Production	EGY	34,085	16,720	1,629	12,324	1,927	1,288	196	-	
100	Transmission	DEM	7,881	4,666	397	2,357	293	164	3	-	
101	Subtransmission	DEM	3,816	2,259	192	1,141	142	79	1	-	
102	Distribution Primary	DEM	27,994	17,657	1,363	7,792	1,005	-	177	-	
103	Distribution Secondary	DEM	3,299	2,367	197	723	-	-	13	-	
104	Distribution	CUST	29,355	18,294	1,875	563	32	36	13	8,542	
105	Other	CUST	45,428	40,477	3,982	951	3	1	13	-	
106	TOTAL GENERAL & INTANGIBLE		250,456	160,016	14,586	55,832	7,227	3,756	499	8,542	
107											
108	<u>EQUALS: DEPRECIATION RESERVE</u>										
109	Production	DEM	705,839	407,870	35,545	216,515	28,434	16,412	1,061	-	
110	Production	EGY	573,907	281,521	27,426	207,514	32,448	21,694	3,305	-	
111	Transmission	DEM	123,039	72,847	6,201	36,802	4,579	2,561	48	-	
112	Subtransmission	DEM	102,845	60,891	5,183	30,761	3,828	2,141	40	-	
113	Distribution Primary	DEM	427,859	269,872	20,825	119,099	15,357	-	2,706	-	
114	Distribution Secondary	DEM	217,376	155,956	12,977	47,602	-	-	840	-	
115	Distribution	CUST	482,482	288,096	27,400	5,070	(387)	(445)	1	162,748	
116	Other	CUST	60,484	53,893	5,302	1,267	4	1	17	-	
117											
118	TOTAL ACCUM DEPRECIATION RESERVE		2,693,830	1,590,947	140,860	664,629	84,264	42,364	8,019	162,748	

64

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 24 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>MATERIALS & SUPPLIES</u>										
2	Production	DEM	48,262	28,198	2,423	14,667	1,868	1,068	39	-	
3	Production	EGY	14,576	7,150	697	5,270	824	551	84	-	
4	Transmission	DEM	5,610	3,321	283	1,678	209	117	2	-	
5	Subtransmission	DEM	4,874	2,886	246	1,458	181	101	2	-	
6	Distribution Primary	DEM	14,054	8,865	684	3,912	504	-	89	-	
7	Distribution Secondary	DEM	6,702	4,809	400	1,468	-	-	26	-	
8	Distribution	CUST	14,430	8,993	922	277	16	18	6	4,199	
9	Other	CUST	-	-	-	-	-	-	-	-	
10	TOTAL MATERIALS & SUPPLIES		108,509	64,221	5,654	28,730	3,603	1,855	248	4,199	
11											
12	<u>PLUS: EXCLUSIONS</u>										
13	Production	DEM	2,248	1,313	113	683	87	50	2	-	
14	Production	EGY	692	339	33	250	39	26	4	-	
15	Transmission	DEM	268	159	14	80	10	6	0	-	
16	Subtransmission	DEM	225	133	11	67	8	5	0	-	
17	Distribution Primary	DEM	684	431	33	190	25	-	4	-	
18	Distribution Secondary	DEM	301	216	18	66	-	-	1	-	
19	Distribution	CUST	688	429	44	13	1	1	0	200	
20	Other	CUST	91	81	8	2	0	0	0	-	
21	TOTAL CASH		5,198	3,103	274	1,352	170	87	12	200	
22											
23	<u>PLUS: NET ADDITIONS</u>										
24	Production	DEM	237,042	138,493	11,899	72,040	9,175	5,244	191	-	
25	Production	EGY	72,961	35,790	3,487	26,381	4,125	2,758	420	-	
26	Transmission	DEM	28,280	16,744	1,425	8,459	1,053	589	11	-	
27	Subtransmission	DEM	23,755	14,064	1,197	7,105	884	495	9	-	
28	Distribution Primary	DEM	72,129	45,496	3,511	20,078	2,589	-	456	-	
29	Distribution Secondary	DEM	31,718	22,756	1,894	6,946	-	-	123	-	
30	Distribution	CUST	72,517	45,193	4,632	1,391	80	89	31	21,101	
31	Other	CUST	9,644	8,593	845	202	1	0	3	-	
32	TOTAL NET ADDITIONS		548,046	327,129	28,891	142,601	17,906	9,174	1,244	21,101	
33											
34	<u>MINUS: NET DEDUCTIONS</u>										
35	Production	DEM	285,628	166,880	14,338	86,806	11,056	6,319	230	-	
36	Production	EGY	87,916	43,126	4,201	31,789	4,971	3,323	506	-	
37	Transmission	DEM	34,076	20,175	1,717	10,192	1,268	709	13	-	
38	Subtransmission	DEM	28,624	16,947	1,443	8,562	1,065	596	11	-	
39	Distribution Primary	DEM	86,914	54,821	4,230	24,193	3,120	-	550	-	
40	Distribution Secondary	DEM	38,220	27,421	2,282	8,370	-	-	148	-	
41	Distribution	CUST	87,381	54,456	5,582	1,676	97	107	37	25,426	
42	Other	CUST	11,621	10,354	1,019	243	1	0	3	-	
43	TOTAL NET DEDUCTIONS		660,380	394,181	34,812	171,830	21,577	11,055	1,499	25,426	

65

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 25 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
44	<u>PLUS: FUEL INVENTORY</u>									
45	Production	EGY	21,683	10,636	1,036	7,840	1,226	820	125	-
46	TOTAL FUEL INVENTORY		21,683	10,636	1,036	7,840	1,226	820	125	-
47										
48	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>									
49	Production	DEM	1,924	1,124	97	585	74	43	2	-
50	Production	EGY	21,996	10,790	1,051	7,953	1,244	831	127	-
51	Transmission	DEM	81	48	4	24	3	2	0	-
52	Subtransmission	DEM	231	136	12	69	9	5	0	-
53	Distribution Primary	DEM	(46)	(29)	(2)	(13)	(2)	-	(0)	-
54	Distribution Secondary	DEM	502	360	30	110	-	-	2	-
55	Distribution	CUST	254	158	16	5	0	0	0	74
56	Other	CUST	(1,885)	(1,680)	(165)	(39)	(0)	(0)	(1)	-
57										
58	TOTAL WORKING CAPITAL		23,057	10,908	1,042	8,694	1,328	881	130	74

66

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS	
			JURIS	RS					ENERGY	FACILITIES
1	<u>PRODUCTION CWIP</u>									
2	Production Demand	DEM	117,558	68,684	5,901	35,727	4,550	2,601	95	-
3	Production Demand - Solar	DEM	67,464	36,149	3,469	21,951	3,417	2,068	410	-
4	Production Energy	EGY	4,478	2,196	214	1,619	253	169	26	-
5	TOTAL PRODUCTION CWIP		189,500	107,029	9,584	59,297	8,220	4,838	531	-
6										
7										
8	<u>TRANSMISSION CWIP</u>									
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	-
10	Hi-Volt Transmission	DEM	3,479	2,060	175	1,041	129	72	1	-
11	Subtransmission Common	DEM	3,023	1,790	152	904	113	63	1	-
12	TOTAL TRANSMISSION CWIP		6,501	3,849	328	1,945	242	135	3	-
13										
14										
15	<u>DISTRIBUTION CWIP</u>									
16	Distribution Primary	DEM	2,110	1,331	103	587	76	-	13	-
17	Distribution Secondary	DEM	1,006	722	60	220	-	-	4	-
18	Distribution	CUST	2,166	1,350	138	42	2	3	1	630
19	TOTAL DISTRIBUTION CWIP		5,282	3,403	301	849	78	3	18	630
20										
21										
22	<u>PROD. TRANS & DIST CWIP</u>									
23	Production	DEM	185,022	104,833	9,370	57,678	7,967	4,669	505	-
24	Production	EGY	4,478	2,196	214	1,619	253	169	26	-
25	Transmission	DEM	3,479	2,060	175	1,041	129	72	1	-
26	Subtransmission	DEM	3,023	1,790	152	904	113	63	1	-
27	Distribution Primary	DEM	2,110	1,331	103	587	76	-	13	-
28	Distribution Secondary	DEM	1,006	722	60	220	-	-	4	-
29	Distribution	CUST	2,166	1,350	138	42	2	3	1	630
30	Other	CUST	-	-	-	-	-	-	-	-
31	TOTAL PROD. TRANS & DIST CWIP		201,283	114,281	10,213	62,091	8,540	4,976	552	630

67

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 27 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
32	<u>PLUS: GENERAL CWIP</u>										
33	Production	DEM	2,853	1,667	143	867	110	63	2	-	
34	Production	EGY	1,395	684	67	504	79	53	8	-	
35	Transmission	DEM	323	191	16	96	12	7	0	-	
36	Subtransmission	DEM	156	92	8	47	6	3	0	-	
37	Distribution Primary	DEM	1,075	678	52	299	39	-	7	-	
38	Distribution Secondary	DEM	135	97	8	30	-	-	1	-	
39	Distribution	CUST	1,202	749	77	23	1	1	1	350	
40	Other	CUST	1,855	1,653	163	39	0	0	1	-	
41	TOTAL GENERAL CWIP		8,994	5,812	534	1,906	247	127	19	350	
42											
43	<u>EQUALS: TOTAL CWIP</u>										
44	Production	DEM	187,875	106,500	9,513	58,545	8,077	4,732	507	-	
45	Production	EGY	5,873	2,881	281	2,123	332	222	34	-	
46	Transmission	DEM	3,801	2,251	192	1,137	141	79	1	-	
47	Subtransmission	DEM	3,179	1,882	160	951	118	66	1	-	
48	Distribution Primary	DEM	3,185	2,009	155	887	114	-	20	-	
49	Distribution Secondary	DEM	1,141	819	68	250	-	-	4	-	
50	Distribution	CUST	3,368	2,099	215	65	4	4	1	980	
51	Other	CUST	1,855	1,653	163	39	0	0	1	-	
52											
53	TOTAL CWIP		210,277	120,093	10,746	63,997	8,787	5,104	570	980	

68

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 28 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	PLANT IN SERVICE									
2	Production	DEM	4,479,842	2,554,036	226,470	1,389,542	189,012	110,273	10,510	-
3	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	7,961	-
4	Transmission	DEM	524,730	310,675	26,446	156,949	19,530	10,923	206	-
5	Subtransmission	DEM	440,445	260,773	22,198	131,739	16,393	9,169	173	-
6	Distribution Primary	DEM	1,346,291	849,174	65,528	374,753	48,322	-	8,515	-
7	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	2,323	-
8	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	588	399,863
9	Other	CUST	182,752	162,836	16,021	3,827	12	3	52	-
10	TOTAL PLANT IN SERVICE		10,331,921	6,103,344	546,403	2,714,712	352,959	184,311	30,328	399,863
25	Production	EGY	1,382,611	678,218	66,072	499,925	78,171	52,263	7,961	-
26	Transmission	DEM	535,901	317,289	27,009	160,290	19,946	11,156	211	-
27	Subtransmission	DEM	450,151	266,519	22,687	134,642	16,755	9,371	177	-
28	Distribution Primary	DEM	1,366,848	862,141	66,528	380,475	49,060	-	8,645	-
29	Distribution Secondary	DEM	601,060	431,230	35,884	131,624	-	-	2,323	-
30	Distribution	CUST	1,374,190	856,403	87,785	26,352	1,518	1,680	588	399,863
31	Other	CUST	182,752	162,836	16,021	3,827	12	3	52	-
32	TOTAL PLANT		10,385,440	6,135,732	549,062	2,730,352	354,942	185,013	30,476	399,863
33										
34	LESS: DEPRECIATION RESERVE									
35	Production	DEM	705,839	407,870	35,545	216,515	28,434	16,412	1,061	-
36	Production	EGY	573,907	281,521	27,426	207,514	32,448	21,694	3,305	-
37	Transmission	DEM	123,039	72,847	6,201	36,802	4,579	2,561	48	-
38	Subtransmission	DEM	102,845	60,891	5,183	30,761	3,828	2,141	40	-
39	Distribution Primary	DEM	427,859	269,872	20,825	119,099	15,357	-	2,706	-
40	Distribution Secondary	DEM	217,376	155,956	12,977	47,602	-	-	840	-
41	Distribution	CUST	482,482	288,096	27,400	5,070	(387)	(445)	1	162,748
42	Other	CUST	60,484	53,893	5,302	1,267	4	1	17	-
43	TOTAL DEPRECIATION RESERVE		2,693,830	1,590,947	140,860	664,629	84,264	42,364	8,019	162,748

69

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 29 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC		GS	GSD	GSLDPR	GSLDSU	LS		
			JURIS	RS					ENERGY	FACILITIES	
44	<u>EQUALS: NET PLANT</u>										
45	Production	DEM	3,786,088	2,153,226	191,531	1,176,700	161,045	94,128	9,458	-	
46	Production	EGY	808,704	396,697	38,646	292,412	45,723	30,569	4,657	-	
47	Transmission	DEM	412,862	244,441	20,808	123,489	15,367	8,595	162	-	
48	Subtransmission	DEM	347,307	205,629	17,504	103,881	12,927	7,230	136	-	
49	Distribution Primary	DEM	938,989	592,268	45,703	261,376	33,703	-	5,939	-	
50	Distribution Secondary	DEM	383,685	275,274	22,906	84,022	-	-	1,483	-	
51	Distribution	CUST	891,708	568,306	60,386	21,282	1,906	2,125	587	237,116	
52	Other	CUST	122,267	108,943	10,718	2,561	8	2	35	-	
53	TOTAL NET PLANT		7,691,610	4,544,785	408,202	2,065,722	270,678	142,649	22,457	237,116	
54											
55	<u>PLUS: WORKING CAPITAL</u>										
56	Production	DEM	1,924	1,124	97	585	74	43	2	-	
57	Production	EGY	21,996	10,790	1,051	7,953	1,244	831	127	-	
58	Transmission	DEM	81	48	4	24	3	2	0	-	
59	Subtransmission	DEM	231	136	12	69	9	5	0	-	
60	Distribution Primary	DEM	(46)	(29)	(2)	(13)	(2)	-	(0)	-	
61	Distribution Secondary	DEM	502	360	30	110	-	-	2	-	
62	Distribution	CUST	254	158	16	5	0	0	0	74	
63	Other	CUST	(1,885)	(1,680)	(165)	(39)	(0)	(0)	(1)	-	
64	TOTAL WORKING CAPITAL		23,057	10,908	1,042	8,694	1,328	881	130	74	
65											
66	<u>PLUS: CWIP</u>										
67	Production	DEM	187,875	106,500	9,513	58,545	8,077	4,732	507	-	
68	Production	EGY	5,873	2,881	281	2,123	332	222	34	-	
69	Transmission	DEM	3,801	2,251	192	1,137	141	79	1	-	
70	Subtransmission	DEM	3,179	1,882	160	951	118	66	1	-	
71	Distribution Primary	DEM	3,185	2,009	155	887	114	-	20	-	
72	Distribution Secondary	DEM	1,141	819	68	250	-	-	4	-	
73	Distribution	CUST	3,368	2,099	215	65	4	4	1	980	
74	Other	CUST	1,855	1,653	163	39	0	0	1	-	
75	TOTAL CWIP		210,277	120,093	10,746	63,997	8,787	5,104	570	980	
76											
77	<u>EQUALS: RATE BASE</u>										
78	Production	DEM	3,975,887	2,260,850	201,140	1,235,830	169,197	98,903	9,967	-	
79	Production	EGY	836,573	410,368	39,978	302,488	47,299	31,623	4,817	-	
80	Transmission	DEM	416,744	246,740	21,004	124,650	15,511	8,675	164	-	
81	Subtransmission	DEM	350,716	207,647	17,676	104,901	13,054	7,301	138	-	
82	Distribution Primary	DEM	942,128	594,248	45,856	262,250	33,815	-	5,959	-	
83	Distribution Secondary	DEM	385,328	276,453	23,004	84,382	-	-	1,489	-	
84	Distribution	CUST	895,330	570,564	60,617	21,352	1,910	2,130	589	238,170	
85	Other	CUST	122,237	108,916	10,716	2,560	8	2	35	-	
86	TOTAL RATE BASE		7,924,944	4,675,786	419,991	2,138,413	280,794	148,634	23,157	238,170	

70

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 30 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>										
2	Production	DEM	681,330	390,236	34,398	210,536	28,303	16,454	1,403	-	
3	Production	EGY	194,874	95,745	9,295	70,298	11,039	7,375	1,122	-	
4	Transmission	DEM	62,346	36,913	3,142	18,648	2,321	1,298	24	-	
5	Subtransmission	DEM	50,644	29,985	2,552	15,148	1,885	1,054	20	-	
6	Distribution Primary	DEM	153,138	96,592	7,454	42,627	5,497	-	969	-	
7	Distribution Secondary	DEM	69,063	49,549	4,123	15,124	-	-	267	-	
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	188,105	120,991	13,004	4,794	468	523	139	48,188	
9	Other: Meter Reading, Billing, Cust Srvc	CUST	69,869	62,214	6,144	1,484	7	2	21	(0)	
10	Revenue Associated Expense & Fees	REV	3,826	2,243	221	1,001	129	70	10	154	
11	TOTAL BASE REVENUE REQUIREMENTS		1,473,195	884,467	80,333	379,661	49,647	26,776	3,974	48,342	
12											
13	Revenue Expense Expansion Factor		1.00260								
14	<u>BILLING UNITS (ANNUAL)</u>										
15	<u>MWh Sales Related To:</u>										
16	Production & Transmission (Factor 404)			9,671,643	942,224	7,133,715	1,132,127	706,352	113,534		
17	Distribution Primary (Factor 405)			9,671,643	942,224	7,132,230	1,132,127	-	113,534		
18	Distribution Secondary (Factor 406)			9,671,643	942,224	7,036,377	-	-	113,534		
19											
20	<u>Billing kW Related To:</u>										
21	Production & Transmission (Factor 401)					18,296,174	2,513,551	1,004,824			
22	Distribution Primary (Factor 402)					18,295,895	2,513,551	-			
23	Distribution Secondary (Factor 403)					17,832,648	-	-			
24											
25	Annual Bills (Factor 412)		264,191,015	8,685,732	854,556	204,156	660	168	2,796		
26											
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>										
28	Customer Related - \$/Bill										
29	MDS, Meters, Svcs, IS Equip		\$ 0.46	\$ 13.97	\$ 15.26	\$ 23.54	\$ 710.62	\$ 3,118.54	\$ 49.70		
30	Meter Reading, Billing, Cust Srvc		\$ 0.24	\$ 7.18	\$ 7.21	\$ 7.29	\$ 10.18	\$ 10.91	\$ 7.41		
31	TOTAL CUSTOMER		\$ 0.70	\$ 21.15	\$ 22.46	\$ 30.83	\$ 720.80	\$ 3,129.45	\$ 57.12		
32											
33	Production Energy (cents/kWh)			0.993	0.989	0.988	0.978	1.047	0.991		
34											
35	Capacity Related										
36	Based on MWh Sales - (cents/kWh)										
37	Production			4.045	3.660	2.959	2.507	2.336	1.239		
38	Transmission			0.693	0.606	0.475	0.372	0.334	0.039		
39	Distribution Primary			1.001	0.793	0.599	0.487	0.000	0.855		
40	Distribution Secondary			0.514	0.439	0.215	0.000	0.000	0.236		
41											
42	Based on Billing KW Demand - (\$/month)										
43	Production Demand					\$ 11.54	\$ 11.29	\$ 16.42			
44	Transmission Demand					\$ 1.85	\$ 1.68	\$ 2.35			
45	Distribution Primary Demand					\$ 2.34	\$ 2.19	\$ -			
46	Distribution Secondary Demand					\$ 0.85	\$ -	\$ -			

71

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 31 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>								
2	Production	DEM	3,975,887	2,260,850	201,140	1,235,830	169,197	98,903	9,967
3	Production	EGY	836,573	410,368	39,978	302,488	47,299	31,623	4,817
4	Transmission	DEM	416,744	246,740	21,004	124,650	15,511	8,675	164
5	Subtransmission	DEM	350,716	207,647	17,676	104,901	13,054	7,301	138
6	Distribution Primary	DEM	942,128	594,248	45,856	262,250	33,815	-	5,959
7	Distribution Secondary	DEM	385,328	276,453	23,004	84,382	-	-	1,489
8	Distribution	CUST	895,330	570,564	60,617	21,352	1,910	2,130	589
9	Other	CUST	122,237	108,916	10,716	2,560	8	2	35
10	TOTAL RATE BASE		7,924,944	4,675,786	419,991	2,138,413	280,794	148,634	23,157
11									
12	<u>MULTIPLIED BY RATE OF RETURN</u>		6.67	6.67	6.67	6.67	6.67	6.67	6.67
13									
14	<u>EQUALS: RETURN ON RATE BASE</u>								
15	Production	DEM	265,192	150,799	13,416	82,430	11,285	6,597	665
16	Production	EGY	55,799	27,372	2,667	20,176	3,155	2,109	321
17	Transmission	DEM	27,797	16,458	1,401	8,314	1,035	579	11
18	Subtransmission	DEM	23,393	13,850	1,179	6,997	871	487	9
19	Distribution Primary	DEM	62,840	39,636	3,059	17,492	2,255	-	397
20	Distribution Secondary	DEM	25,701	18,439	1,534	5,628	-	-	99
21	Distribution	CUST	59,719	38,057	4,043	1,424	127	142	39
22	Other	CUST	8,153	7,265	715	171	1	0	2
23	TOTAL RETURN ON RATE BASE		528,594	311,875	28,013	142,632	18,729	9,914	1,545
24									
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs. & ITC)</u>								
26	Production	DEM	(19,977)	(11,672)	(1,003)	(6,071)	(773)	(442)	(16)
27	Production	EGY	(4,203)	(2,062)	(201)	(1,520)	(238)	(159)	(24)
28	Transmission	DEM	(2,094)	(1,240)	(106)	(626)	(78)	(44)	(1)
29	Subtransmission	DEM	(1,762)	(1,043)	(89)	(527)	(66)	(37)	(1)
30	Distribution Primary	DEM	(4,734)	(2,986)	(230)	(1,318)	(170)	-	(30)
31	Distribution Secondary	DEM	(1,936)	(1,389)	(116)	(424)	-	-	(7)
32	Distribution	CUST	(4,499)	(2,804)	(287)	(86)	(5)	(6)	(2)
33	Other	CUST	(614)	(547)	(54)	(13)	(0)	(0)	(0)
34	TOTAL ADJ'S TO INCOME TAXES		(39,819)	(23,742)	(2,085)	(10,585)	(1,329)	(687)	(81)
35									
36	<u>LESS INTEREST EXPENSE</u>								
37	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	51
38	Production	EGY	13,232	6,491	632	4,784	748	500	76
39	Transmission	DEM	6,591	3,903	332	1,972	245	137	3
40	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	2
41	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	94
42	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	24
43	Distribution	CUST	14,161	8,825	905	272	16	17	6
44	Other	CUST	1,933	1,723	169	40	0	0	1
45	TOTAL INTEREST EXPENSE		125,345	74,738	6,564	33,321	4,185	2,161	256

72

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 32 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>									
47	Production	DEM	7,427	4,339	373	2,257	287	164	6	-
48	Production	EGY	1,563	767	75	565	88	59	9	-
49	Transmission	DEM	778	461	39	233	29	16	0	-
50	Subtransmission	DEM	655	388	33	196	24	14	0	-
51	Distribution Primary	DEM	1,760	1,110	86	490	63	-	11	-
52	Distribution Secondary	DEM	720	516	43	158	-	-	3	-
53	Distribution	CUST	1,672	1,042	107	32	2	2	1	487
54	Other	CUST	228	203	20	5	0	0	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES									
56			14,803	8,826	775	3,935	494	255	30	487
57										
58	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>									
59	Production	DEM	189,757	106,725	9,629	59,504	8,366	4,928	604	-
60	Production	EGY	39,927	19,586	1,908	14,437	2,257	1,509	230	-
61	Transmission	DEM	19,890	11,776	1,002	5,949	740	414	8	-
62	Subtransmission	DEM	16,739	9,910	844	5,007	623	348	7	-
63	Distribution Primary	DEM	44,965	28,362	2,189	12,516	1,614	-	284	-
64	Distribution Secondary	DEM	18,391	13,194	1,098	4,027	-	-	71	-
65	Distribution	CUST	42,731	27,470	2,958	1,098	109	121	32	10,943
66	Other	CUST	5,834	5,198	511	122	0	0	2	-
67	TOTAL OPER INCOME BEFORE FIT									
68			378,233	222,222	20,139	102,661	13,709	7,321	1,237	10,943
69	<u>PLUS: OPER. INCOME.*(FIT/(1-FIT))</u>									
70	Production	DEM	50,442	28,370	2,560	15,818	2,224	1,310	161	-
71	Production	EGY	10,614	5,206	507	3,838	600	401	61	-
72	Transmission	DEM	5,287	3,130	266	1,581	197	110	2	-
73	Subtransmission	DEM	4,449	2,634	224	1,331	166	93	2	-
74	Distribution Primary	DEM	11,953	7,539	582	3,327	429	-	76	-
75	Distribution Secondary	DEM	4,889	3,507	292	1,071	-	-	19	-
76	Distribution	CUST	11,359	7,302	786	292	29	32	9	2,909
77	Other	CUST	1,551	1,382	136	32	0	0	0	-
78	TOTAL FEDERAL INCOME TAX									
79			100,543	59,072	5,353	27,290	3,644	1,946	329	2,909
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
81	Production	DEM	240,198	135,095	12,189	75,322	10,589	6,238	765	-
82	Production	EGY	50,541	24,792	2,415	18,274	2,858	1,910	291	-
83	Transmission	DEM	25,177	14,907	1,269	7,531	937	524	10	-
84	Subtransmission	DEM	21,188	12,545	1,068	6,337	789	441	8	-
85	Distribution Primary	DEM	56,918	35,901	2,770	15,844	2,043	-	360	-
86	Distribution Secondary	DEM	23,279	16,702	1,390	5,098	-	-	90	-
87	Distribution	CUST	54,090	34,772	3,744	1,390	137	154	41	13,852
88	Other	CUST	7,385	6,580	647	155	0	0	2	-
89	TOTAL FEDERAL TAXABLE INCOME									
			478,776	281,293	25,493	129,951	17,354	9,267	1,566	13,852

73

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 33 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>									
91	Production	DEM	13,980	7,863	709	4,384	616	363	45	-
92	Production	EGY	2,942	1,443	141	1,064	166	111	17	-
93	Transmission	DEM	1,465	868	74	438	55	31	1	-
94	Subtransmission	DEM	1,233	730	62	369	46	26	0	-
95	Distribution Primary	DEM	3,313	2,089	161	922	119	-	21	-
96	Distribution Secondary	DEM	1,355	972	81	297	-	-	5	-
97	Distribution	CUST	3,148	2,024	218	81	8	9	2	806
98	Other	CUST	430	383	38	9	0	0	0	-
99	TOTAL STATE INCOME TAX		27,865	16,372	1,484	7,563	1,010	539	91	806
100										
101										
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>									
103	Production	DEM	7,427	4,339	373	2,257	287	164	6	-
104	Production	EGY	1,563	767	75	565	88	59	9	-
105	Transmission	DEM	778	461	39	233	29	16	0	-
106	Subtransmission	DEM	655	388	33	196	24	14	0	-
107	Distribution Primary	DEM	1,760	1,110	86	490	63	-	11	-
108	Distribution Secondary	DEM	720	516	43	158	-	-	3	-
109	Distribution	CUST	1,672	1,042	107	32	2	2	1	487
110	Other	CUST	228	203	20	5	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		14,803	8,826	775	3,935	494	255	30	487
112										
113	<u>PLUS INTEREST EXPENSE</u>									
114	Production	DEM	62,885	36,741	3,157	19,111	2,434	1,391	51	-
115	Production	EGY	13,232	6,491	632	4,784	748	500	76	-
116	Transmission	DEM	6,591	3,903	332	1,972	245	137	3	-
117	Subtransmission	DEM	5,547	3,284	280	1,659	206	115	2	-
118	Distribution Primary	DEM	14,901	9,399	725	4,148	535	-	94	-
119	Distribution Secondary	DEM	6,095	4,373	364	1,335	-	-	24	-
120	Distribution	CUST	14,161	8,825	905	272	16	17	6	4,121
121	Other	CUST	1,933	1,723	169	40	0	0	1	-
122	TOTAL INTEREST EXPENSE		125,345	74,738	6,564	33,321	4,185	2,161	256	4,121
123										
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
125	Production	DEM	309,636	175,360	15,682	96,560	13,352	7,828	854	-
126	Production	EGY	65,151	31,959	3,113	23,557	3,684	2,463	375	-
127	Transmission	DEM	32,455	19,216	1,636	9,708	1,208	676	13	-
128	Subtransmission	DEM	27,313	16,171	1,377	8,170	1,017	569	11	-
129	Distribution Primary	DEM	73,372	46,279	3,571	20,424	2,634	-	464	-
130	Distribution Secondary	DEM	30,009	21,530	1,792	6,572	-	-	116	-
131	Distribution	CUST	69,727	44,579	4,760	1,711	159	178	48	18,292
132	Other	CUST	9,520	8,482	835	199	1	0	3	-
133	TOTAL OPERATING INCOME BEFORE TAXES		617,183	363,576	32,765	166,900	22,054	11,713	1,883	18,292

74

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 34 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
134	<u>PLUS: TAXES OTHER THAN INCOME</u>										
135	Production	DEM	35,864	20,945	1,801	10,903	1,390	795	30	-	
136	Production	EGY	11,868	5,821	567	4,291	671	449	68	-	
137	Transmission	DEM	4,244	2,513	214	1,269	158	88	2	-	
138	Subtransmission	DEM	3,369	1,995	170	1,008	125	70	1	-	
139	Distribution Primary	DEM	11,230	7,083	547	3,126	403	-	71	-	
140	Distribution Secondary	DEM	4,357	3,126	260	954	-	-	17	-	
141	Distribution	CUST	11,488	7,159	734	220	13	14	5	3,343	
142	Other	CUST	4,421	3,940	388	93	0	0	1	-	
143	<u>TOTAL TAXES OTHER THAN INCOME</u>										
144			86,841	52,582	4,680	21,864	2,761	1,416	195	3,343	
145	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>										
146	Production	DEM	215,416	123,999	10,860	66,291	8,796	5,093	376	-	
147	Production	EGY	55,562	27,255	2,655	20,090	3,141	2,100	320	-	
148	Transmission	DEM	16,591	9,823	836	4,962	618	345	7	-	
149	Subtransmission	DEM	14,305	8,470	721	4,279	532	298	6	-	
150	Distribution Primary	DEM	43,112	27,193	2,098	12,001	1,547	-	273	-	
151	Distribution Secondary	DEM	30,074	21,577	1,795	6,586	-	-	116	-	
152	Distribution	CUST	66,547	41,122	4,434	1,654	165	184	48	18,938	
153	Other	CUST	10,646	9,485	933	223	1	0	3	-	
154	<u>TOTAL DEPREC & AMORTIZ EXPENSE</u>										
155			452,252	268,924	24,333	116,086	14,801	8,021	1,148	18,938	
156	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>										
157	Production	DEM	-	-	-	-	-	-	-	-	
158	Production	EGY	-	-	-	-	-	-	-	-	
159	Transmission	DEM	-	-	-	-	-	-	-	-	
160	Subtransmission	DEM	-	-	-	-	-	-	-	-	
161	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
162	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
163	Distribution	CUST	-	-	-	-	-	-	-	-	
164	Other	CUST	-	-	-	-	-	-	-	-	
165	<u>TOTAL OTHER EXPENSES</u>										
166			-	-	-	-	-	-	-	-	
167	<u>PLUS: O & M EXPENSE</u>										
168	Production	DEM	121,350	70,479	6,102	37,066	4,801	2,759	144	-	
169	Production	EGY	61,920	30,374	2,959	22,389	3,501	2,341	357	-	
170	Transmission	DEM	10,159	6,015	512	3,039	378	211	4	-	
171	Subtransmission	DEM	5,861	3,470	295	1,753	218	122	2	-	
172	Distribution Primary	DEM	38,431	24,240	1,871	10,698	1,379	-	243	-	
173	Distribution Secondary	DEM	4,824	3,461	288	1,056	-	-	19	-	
174	Distribution	CUST	40,538	28,252	3,088	1,212	131	147	37	7,671	
175	Other	CUST	68,411	59,748	5,903	2,372	134	71	29	154	
176	<u>TOTAL O & M EXPENSE</u>										
			351,495	226,039	21,018	79,585	10,542	5,651	834	7,825	

75

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 35 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
177	<u>PLUS: FUEL & POWER TRANSACTIONS</u>									
178	Production Demand	DEM	-	-	-	-	-	-	-	
179	Production Energy	EGY	930	456	44	336	53	35	5	
180	TOTAL FUEL & POWER TRANSACTIONS		930	456	44	336	53	35	5	
181										
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>									
183	Production	DEM	682,266	390,783	34,445	210,820	28,339	16,475	1,403	
184	Production	EGY	195,432	95,866	9,339	70,664	11,050	7,387	1,125	
185	Transmission	DEM	63,450	37,566	3,198	18,978	2,362	1,321	25	
186	Subtransmission	DEM	50,848	30,106	2,563	15,209	1,893	1,059	20	
187	Distribution Primary	DEM	166,144	104,796	8,087	46,248	5,963	-	1,051	
188	Distribution Secondary	DEM	69,264	49,693	4,135	15,168	-	-	268	
189	Distribution	CUST	188,300	121,113	13,016	4,797	468	523	139	
190	Other	CUST	92,998	81,655	8,058	2,887	135	72	36	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,508,702	911,577	82,841	384,772	50,210	26,836	4,067	
192										
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>									
194	Production	DEM	(1)	28	(6)	(11)	(0)	(0)	(0)	
195	Production	EGY	(0)	7	(1)	(4)	(0)	(0)	(0)	
196	Transmission	DEM	(0)	3	(1)	(1)	(0)	(0)	(0)	
197	Subtransmission	DEM	(0)	2	(0)	(1)	(0)	(0)	(0)	
198	Distribution Primary	DEM	(0)	7	(1)	(2)	(0)	-	(0)	
199	Distribution Secondary	DEM	(0)	3	(1)	(1)	-	-	(0)	
200	Distribution	CUST	(0)	9	(2)	(0)	(0)	(0)	(30)	
201	Other	CUST	(0)	6	(1)	(0)	(0)	(0)	(0)	
202	TOTAL REVENUE TAXES		(2)	64	(13)	(21)	(0)	(1)	(31)	
203										
204	<u>EQUALS: TOTAL REVENUES</u>									
205	Production	DEM	682,265	390,810	34,440	210,809	28,339	16,475	1,403	
206	Production	EGY	195,432	95,873	9,338	70,661	11,049	7,387	1,125	
207	Transmission	DEM	63,449	37,569	3,197	18,977	2,362	1,321	25	
208	Subtransmission	DEM	50,848	30,108	2,562	15,208	1,893	1,058	20	
209	Distribution Primary	DEM	166,144	104,803	8,085	46,245	5,963	-	1,051	
210	Distribution Secondary	DEM	69,264	49,697	4,134	15,167	-	-	268	
211	Distribution	CUST	188,300	121,121	13,014	4,797	468	523	139	
212	Other	CUST	92,998	81,661	8,057	2,887	135	72	36	
213	TOTAL REVENUES		1,508,700	911,641	82,828	384,751	50,210	26,836	4,067	

76

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 36 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY
 (000's)

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
214	<u>LESS: REVENUE OTHER THAN SALES</u>									
215	Production	DEM	488	285	25	148	19	11	0	-
216	Production	EGY	464	75	39	332	6	9	3	-
217	Transmission	DEM	1,053	623	53	315	39	22	0	-
218	Subtransmission	DEM	161	96	8	48	6	3	0	-
219	Distribution Primary	DEM	12,900	8,137	628	3,591	463	-	82	-
220	Distribution Secondary	DEM	158	113	9	35	-	-	1	-
221	Distribution	CUST	95	59	6	2	0	0	0	28
222	Other	CUST	19,303	17,204	1,692	402	0	0	5	-
223										
224	TOTAL REVENUE OTHER THAN SALES		34,621	26,592	2,461	4,872	533	45	91	28
225										
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>									
227	Production	DEM	681,777	390,525	34,415	210,661	28,320	16,464	1,403	-
228	Production	EGY	194,968	95,798	9,298	70,328	11,044	7,378	1,122	-
229	Transmission	DEM	62,397	36,946	3,144	18,662	2,322	1,299	25	-
230	Subtransmission	DEM	50,687	30,012	2,554	15,160	1,887	1,055	20	-
231	Distribution Primary	DEM	153,244	96,666	7,458	42,654	5,500	-	969	-
232	Distribution Secondary	DEM	69,106	49,584	4,125	15,133	-	-	267	-
233	Distribution	CUST	188,205	121,062	13,008	4,795	468	523	139	48,187
234	Other	CUST	73,695	64,457	6,365	2,485	135	72	31	154
235										
236	TOTAL SALES REVENUE		1,474,079	885,049	80,367	379,879	49,677	26,790	3,976	48,340

77

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,786,656	2,257,273	192,900	1,112,853	142,447	79,678	1,504	-
2		% of Total Company	%	100.0000%	59.6113%	5.0942%	29.3888%	3.7618%	2.1042%	0.0397%	0.0000%
3											
4	105	Distribution Primary Capacity - NCP	kW	4,708,181	2,969,689	229,160	1,310,566	168,989	-	29,778	-
5		% of Total Company	%	100.0000%	63.0751%	4.8673%	27.8359%	3.5893%	0.0000%	0.6325%	0.0000%
6											
7	106	Distri. Secondary Capacity - Customer Max Demands	kW	7,090,840	5,087,313	423,327	1,552,799	-	-	27,400	-
8		% of Total Company	%	100.0000%	71.7449%	5.9701%	21.8987%	0.0000%	0.0000%	0.3864%	0.0000%
9											
10	117	Transmission - 12 CP	kW	3,828,417	2,266,676	192,950	1,145,098	142,493	79,696	1,504	-
11		% of Total Company	%	100.0000%	59.2066%	5.0399%	29.9105%	3.7220%	2.0817%	0.0393%	0.0000%
12											
13	121	Solar-10 Highest Summer CP/10 Highest Winter CP/Dayli	%	100.0000%	53.5823%	5.1413%	32.5375%	5.0646%	3.0660%	0.6082%	0.0000%
14		% of Total Company	%	100.0000%	53.5823%	5.1413%	32.5375%	5.0646%	3.0660%	0.6082%	0.0000%
15											
16	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	58.4256%	5.0198%	30.3911%	3.8706%	2.2123%	0.0806%	0.0000%
17		% of Total Company	%	100.0000%	58.4256%	5.0198%	30.3911%	3.8706%	2.2123%	0.0806%	0.0000%
18											
19	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	56.6683%	4.9746%	31.4724%	4.2050%	2.5063%	0.1734%	0.0000%
20		% of Total Company	%	100.0000%	56.6683%	4.9746%	31.4724%	4.2050%	2.5063%	0.1734%	0.0000%
21											
22	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	54.1300%	4.9094%	33.0343%	4.6879%	2.9309%	0.3076%	0.0000%
23		% of Total Company	%	100.0000%	54.1300%	4.9094%	33.0343%	4.6879%	2.9309%	0.3076%	0.0000%
24											
25	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	56.6683%	4.9746%	0.0000%	0.0000%	0.0000%	0.1734%	0.0000%
26		% of Total Company	%	93.2888%	56.6683%	4.9746%	0.0000%	0.0000%	0.0000%	0.1734%	0.0000%
27											
28	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	54.1300%	4.9094%	0.0000%	0.0000%	0.0000%	0.3076%	0.0000%
29		% of Total Company	%	92.3812%	54.1300%	4.9094%	0.0000%	0.0000%	0.0000%	0.3076%	0.0000%
30											
31	201	Energy - Output to Line	mWh	20,766,634	10,186,747	992,389	7,508,812	1,174,123	784,982	119,580	-
32		% of Total Company	%	100.0000%	49.0534%	4.7788%	36.1581%	5.6539%	3.7800%	0.5758%	0.0000%
33											
34	202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35		% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36											
37	204	Retail Energy - Output to Line	mWh	20,766,634	10,186,747	992,389	7,508,812	1,174,123	784,982	119,580	-
38		% of Total Company	%	100.0000%	49.0534%	4.7788%	36.1581%	5.6539%	3.7800%	0.5758%	0.0000%
39											
40	205	Retail Jurisdictional Direct Assignment	%								
41		% of Total Company	%								

78

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
42	308	Meter Investment Assignment	\$000's	156,025,852	125,595,474	16,361,828	10,070,401	1,690,178	1,900,182	407,788	-
43		% of Total Company	%	100.0000%	80.4966%	10.4866%	6.4543%	1.0833%	1.2179%	0.2614%	0.0000%
44											
45	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47											
48	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
49		% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
50											
51	311	Meter Reading - Direct Allocation	\$	53,213,913	46,689,849	5,034,778	1,448,787	16,238	6,513	17,749	-
52		% of Total Company	%	100.0000%	87.7399%	9.4614%	2.7226%	0.0305%	0.0122%	0.0334%	0.0000%
53											
54	401	Billing kW - Power Supply (P&T)	kW	35,352,988	9,671,643	942,224	18,296,174	2,513,551	1,004,824	113,534	-
55		% of Total Company	%	92.0487%	27.3574%	2.6652%	51.7528%	7.1099%	2.8423%	0.3211%	0.0000%
56											
57	402	Billing kW - Distribution Primary Capacity	kW	31,536,847	9,671,643	942,224	18,295,895	2,513,551	-	113,534	-
58		% of Total Company	%	100.0000%	30.6678%	2.9877%	58.0143%	7.9702%	0.0000%	0.3600%	0.0000%
59											
60	403	Billing kW - Distribution Secondary Capacity	kW	28,560,048	9,671,643	942,224	17,832,648	-	-	113,534	-
61		% of Total Company	%	100.0000%	33.8642%	3.2991%	62.4391%	0.0000%	0.0000%	0.3975%	0.0000%
62											
63	404	Billing mWh - Power Supply (P&T)	mWh	19,751,538	9,671,643	942,224	7,133,715	1,132,127	706,352	113,534	-
64		% of Total Company	%	99.7370%	48.9665%	4.7704%	36.1173%	5.7318%	3.5762%	0.5748%	0.0000%
65											
66	405	Billing mWh - Distribution Primary Capacity	mWh	18,991,758	9,671,643	942,224	7,132,230	1,132,127	-	113,534	-
67		% of Total Company	%	100.0000%	50.9255%	4.9612%	37.5543%	5.9612%	0.0000%	0.5978%	0.0000%
68											
69	406	Billing mWh - Distribution Secondary Capacity	mWh	17,763,778	9,671,643	942,224	7,036,377	-	-	113,534	-
70		% of Total Company	%	100.0000%	54.4459%	5.3042%	39.6108%	0.0000%	0.0000%	0.6391%	0.0000%
71											
72	412	Annual Number of Bills	No. of Bills	9,748,068	8,685,732	854,556	204,156	660	168	2,796	-
73		% of Total Company	%	100.0000%	89.1021%	8.7664%	2.0943%	0.0068%	0.0017%	0.0287%	0.0000%
74											
75	418	Distribution Primary - Customer Component	No. of Cust.	812,321	723,811	71,213	17,009	55	-	233	-
76		% of Total Company	%	100.0000%	89.1041%	8.7666%	2.0939%	0.0068%	0.0000%	0.0287%	0.0000%
77											
78	420	Distribution Secondary - Customer Component	No. of Cust.	812,108	723,811	71,189	16,896	-	-	212	-
79		% of Total Company	%	100.0000%	89.1274%	8.7660%	2.0805%	0.0000%	0.0000%	0.0261%	0.0000%

79

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 39 OF 40
 UPDATED: 04/16/2021

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2022 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
80	501	Billed Sales Revenue - Direct Allocation	\$000's	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
81		% of Total Company	%	100.0000%	58.4149%	5.7798%	26.2795%	3.3775%	1.8374%	0.2725%	4.0384%
82											
83	507	Revenue from Sales - Retail Only	\$000's	1,462,231	854,161	84,514	384,267	49,387	26,866	3,984	59,051
84		% of Total Company	%	100.0000%	58.4149%	5.7798%	26.2795%	3.3775%	1.8374%	0.2725%	4.0384%
85											
86	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(44)	(173)	15	147	(23)	(10)	-	-
87		% of Total Company	%	100.0000%	393.1818%	-34.0909%	-334.0909%	52.2727%	22.7273%	0.0000%	0.0000%
88											
89	607	Distribution O&M - Customer Component	\$000's	21,738	15,149	1,656	650	70	79	20	4,114
90		% of Total Company	%	100.0000%	69.6917%	7.6183%	2.9893%	0.3235%	0.3617%	0.0917%	18.9238%
91											
92	907	Distribution Plant - Customer Component	\$000's	1,255,943	782,710	80,231	24,085	1,388	1,536	537	365,456
93		% of Total Company	%	100.0000%	62.3205%	6.3881%	1.9177%	0.1105%	0.1223%	0.0428%	29.0981%
94											
95	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	2,266,676	192,950	1,145,098	142,493	79,696	1,504	-
96		% of Total Company	%	100.0000%	59.2066%	5.0399%	29.9105%	3.7220%	2.0817%	0.0393%	0.0000%

80

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
 PAGE 40 OF 40
 UPDATED: 04/16/2021



MINIMUM FILING REQUIREMENTS

SCHEDULE E

COST OF SERVICE WORKPAPERS

COST OF SERVICE STUDY - 2022 TEST YEAR
MODELING WORKPAPERS

	<u>Page</u>	
Plant Investment		
Production	2	
Transmission	3	
Distribution with MDS	4-5	
Distribution without MDS	6-7	
General & Intangible	8	
Communications Equipment	9	
Transportation	10	
Weighted Meters - Present Rate Structure	11-12	
Weighted Meters - Proposed Rate Structure	13-14	
Property Held For Future Use (PHFFU)	15	
Accumulated Depreciation Reserve		
Production	16	
Transmission	17	
Distribution with MDS	18	
Distribution without MDS	19	
General & Intangible	20	
Communications Equipment	21	
Transportation	22	
Minimum Distribution System (MDS) Analysis		
Distribution Classification	23	(2 Pages)
Plant-in-Service Data	24	(12 Pages)
Pole & Wire Adjustment	25	
Plant Input Data	26	(11 Pages)
Pole Analysis	27	(5 Pages)
Overhead Conductor Analysis	28	(4 Pages)
Underground Conductor Analysis	29	
Line Transformer Analysis	30	(5 Pages)
Chart	31	
Additions to Rate Base		
Working Capital	32-33	
Construction Work in Progress (CWIP)	34	
Other Revenues		
Other Operating Revenue	35-36	
Development of Functional Labor		
Labor Ratios with MDS	37	
Labor Ratios without MDS	38	
Production Labor	39	
Transmission Labor	40	
Distribution Labor with MDS	41	
Distribution Labor without MDS	42	
Customer Accounts Labor	43	
A&G Labor with MDS	44	
A&G Labor without MDS	45	
O&M Expense		
Production O&M	46	
Transmission O&M	47	
Distribution O&M with MDS	48	
Distribution O&M without MDS	49	
Customer O&M (FERCs 901 - 916)	50	
A&G / O&M (FERCs 920 - 932) with MDS	51	
A&G / O&M (FERCs 920 - 932) without MDS	52	
Property Insurance	53	
Depreciation Expense		
Production	54	
Transmission	55	
Distribution with MDS	56	
Distribution without MDS	57	
General & Intangible	58	
Communications Equipment	59	
Transportation	60	
Taxes Other Than Income	61	
Income Taxes	62-63	
Total Pages = 96		

TAMPA ELECTRIC COMPANY PRODUCTION PLANT COST (\$000) FOR THE FORECAST PERIOD ENDING 12-31-22		PAGE 2					
Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL COMPANY	0.0000% REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		471,091	(471,091)	0	0	0
3							
4	Big Bend Unit 1	(315)	6,041	(1,931,688)	(1,925,648)	-	(1,925,648)
5	Big Bend Unit 2	(395)	(28,192)	(2,422,276)	(2,450,468)	-	(2,450,468)
6	Big Bend Unit 3	355	(51,168)	2,176,982	2,125,814	-	2,125,814
7	Big Bend Unit 4	432	484,507	2,649,173	3,133,680	-	3,133,680
8	Big Bend Unit 4 FGD		232,293		232,293	-	232,293
9	Big Bend Tools		1,100	(1,100)	0	0	0
10							
11	Total Big Bend	77	1,115,672	(0)	1,115,672	-	1,115,672
12							
13	Steam Prod Dismantling		-	-	-	-	-
14							
15	TOTAL STEAM	77	1,115,672	(0)	1,115,672	-	1,115,672
16							
17	Other Production						
18	Big Bend CT4	61	41,316	0	41,316	0	41,316
19	Big Bend CT5	392	205,278	0	205,278	0	205,278
20	Big Bend CT6	392	136,834	0	136,834	0	136,834
21	Big Bend ST1	335	44,751	0	44,751	0	44,751
22	Phillips Station	0	0	0	-	0	0
23	Solar	902.4	1,245,962	0	1,245,962	0	1,245,962
24	Distributed Generation	0	11,065	0	11,065	0	11,065
25	Cty of Tpa Prime Mvrs	0	0	0	-	0	0
26							
27	Bayside Unit 1	792	364,663	0	364,663	0	364,663
28	Bayside Unit 2	1,047	466,768	0	466,768	0	466,768
29	Bayside Unit 3	61	34,462	0	34,462	0	34,462
30	Bayside Unit 4	61	23,659	0	23,659	0	23,659
31	Bayside Unit 5	61	31,839	0	31,839	0	31,839
32	Bayside Unit 6	61	36,082	0	36,082	0	36,082
33	Bayside Common		200,823	0	200,823	0	200,823
34							
35	Polk 1	230	494,182	0	494,182	0	494,182
36	Polk 2	180	57,792	0	57,792	0	57,792
37	Polk 3	180	60,344	0	60,344	0	60,344
38	Polk 4	180	42,344	0	42,344	0	42,344
39	Polk 5	180	40,498	0	40,498	0	40,498
40	Polk 2 CC	480	471,221	0	471,221	0	471,221
41	Polk Common		230,063	0	230,063	0	230,063
42							
43	Other Prod Dismantling		0	0	-	0	0
44							
45	TOTAL OTHER	5,595	4,239,946	0	4,239,946	-	4,239,946
46							
47	Total Steam & Other Gen	5,672	5,355,618	0	5,355,618	-	5,355,618

* Source: Generating Unit Capacities memo dated 6-1-2020 (or TYSP, when available). Updated Annually. Use Winter Ratings for Big Bend & Polk 1; Summer Ratings for all other Units/Stations, with the exception of the solar facilities which was updated using a Resource Planning file titled '2021-2022 Solar Max MW by Month Forecast_VO' (plus the year-end GF&P report).

TAMPA ELECTRIC COMPANY TRANSMISSION PLANT INVESTMENT (\$000) FOR THE FORECAST PERIOD ENDING 12-31-22				PAGE 3				
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT				COMMON
				TOTAL HI-VOLT	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	7,274	-	0	0	0	7,274
2	350	Line Land	10,204	9,767	0	0	9,767	437
3		Subtotal Land	17,479	9,767	-	-	9,767	7,711
4								
5	350.01	Line Right of Way	12,152	6,536	0	0	6,536	5,616
6								
7		Subtotal 350 (substa)	7,274	-	-	-	-	7,274
8		Subtotal 350 (lines)	22,356	16,303	-	-	16,303	6,053
9								
10	TOTAL ACCT 350 - LAND & ROW		29,630	16,303	-	-	16,303	13,327
11								
12	352	Struct & Improvements	56,965	-	0	0	0	56,965
13	*353	Station Equipment * includes solar	370,315	352,083	113,494	238,589	0	18,232
14								
15	TOTAL ACCTS 352 & 353 *		427,280	352,083	113,494	238,589	0	75,197
16								
17	354	Towers & Fixtures	5,092	3,672	0	0	3,672	1,421
18								
19	355	Poles & Fixtures	435,763	178,457	0	0	178,457	257,306
20	356	OH Conductors	172,366	74,751	0	0	74,751	97,616
21	356.01	Clearing ROW	2,111	1,600	0	0	1,600	511
22	357	UG Conduit	3,598	-	0	0	0	3,598
23	358	UG Cables & Fixtures	7,405	-	0	0	0	7,405
24	359	Roads & Trails	15,879	14,009	0	0	14,009	1,870
25								
26	TOTAL ACCTS 354-359		642,213	272,488	-	-	272,488	369,725
27								
28								
29								
30	TOTAL TRANSMISSION *		1,099,123	640,874	113,494	238,589	288,791	458,249
31								
32								
33	SUMMARY							
34	TOTAL TRANS SUBSTATION *		434,554	352,083	113,494	238,589	0	82,471
35	TOTAL TRANS LINES		664,569	288,791	-	-	288,791	375,778

DERIVATION OF TRANSMISSION PLANT INTERNAL ALLOCATORS				HI-VOLT				COMMON
			Total	Step Ups & Interconnects	Hi_Volt	Lines	Substation & Lines	
T1000	Transmission Substation Structures							
	350	Substation Land	7,274					7,274
	352	Structures & Improvements	56,965	0	0	0	56,965	
	*353	Station Equipment *	370,315	113,494	238,589	0	18,232	
		Total \$'s *	434,554	113,494	238,589	-	82,471	
		Total %	100.0%	26.1%	54.9%	0.0%	19.0%	
T1001	Transmission Substation Poles, Lines & Fixtures							
	350	Lines (excl ROW)	22,356			16,303	6,053	
	354-359	Towers, Poles & Conductors	642,213			272,488	369,725	
		Total \$'s	664,569			288,791	375,778	
		Total %	100.0%			43.5%	56.5%	

85

TAMPA ELECTRIC COMPANY DISTRIBUTION PLANT COST (000's) FOR THE FORECAST PERIOD ENDING 12-31-22			MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED											PAGE 4	
LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
				360	360	361	362	364	365	366	368	369.01	369.02	370	373
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street
				Land	Land		Equipment		Conductors	UG Lines	Xformers	Services	Services		Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION PLANT														
2	SUBSTATIONS DIRECT	DEM	-		-	-	-								
3	SUBSTATIONS COMMON	DEM	314,178			28,638	275,421								
4	SUBSTATIONS	TOTAL	314,178		10,120	28,638	275,421								
5															
6															
7	POLES DIRECT (SL)	CUST	34,293					34,293							
8	POLES PRIMARY	DEM	174,491					174,491							
9	POLES PRIMARY (MDS)	CUST	74,782					74,782							
10	POLES SECONDARY	DEM	33,697					33,697							
11	POLES SECONDARY (MDS)	CUST	17,359					17,359							
12	POLES	TOTAL	334,622					334,622							
13															
14	OH LINES DIRECT (SL)	CUST	4,804						4,804						
15	OH LINES PRIMARY	DEM	178,953					178,953							
16	OH LINES PRIMARY (MDS)	CUST	59,651					59,651							
17	OH LINES SECONDARY	DEM	25,379					25,379							
18	OH LINES SECONDARY (MDS)	CUST	7,158					7,158							
19	OH LINES	TOTAL	275,945					275,945							
20															
21	UG LINES DIRECT (SL)	CUST	384							384					
22	UG LINES PRIMARY	DEM	466,534							466,534					
23	UG LINES PRIMARY (MDS)	CUST	139,354							139,354					
24	UG LINES SECONDARY	DEM	41,956							41,956					
25	UG LINES SECONDARY (MDS)	CUST	3,648							3,648					
26	UG LINES	TOTAL	651,877							651,877					
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS PRIMARY	DEM	89,047								89,047				
30	TRANSFORMERS PRIMARY (MDS)	CUST	50,089								50,089				
31	TRANSFORMERS SECONDARY	DEM	482,311								482,311				
32	TRANSFORMERS SECONDARY (MDS)	CUST	197,000								197,000				
33	TRANSFORMERS	TOTAL	818,448								818,448				
34															
35	SERVICES	CUST	215,359										80,995	134,364	
36	METERS	CUST	126,087												126,087
37	INTERRUPTIBLE EQUIPMENT	CUST	-												
38	STREET LIGHTING	CUST	325,975												325,975
39															
40	DISTRIBUTION PLANT	DEM	1,806,547	-	10,120	28,638	275,421	208,188	204,332	508,490	571,358	-	-	-	-
41	DISTRIBUTION PLANT	CUST	1,255,943	-	-	-	-	126,434	71,613	143,387	247,089	80,995	134,364	126,087	325,975
42															
43	DISTRIBUTION PLANT	TOTAL	3,062,489	-	10,120	28,638	275,421	334,622	275,945	651,877	818,448	80,995	134,364	126,087	325,975

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 5 OF 97
 UPDATED: 04/16/2021

DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS

		Poles & Conductors (Accts 364,365,366,367)			Services (Acct 369)				
		Investment	OH	UG	Investment	OH Svcs	UG Svcs		
		\$'s	Prorata	Prorata	\$'s	Prorata	Prorata		
D1000	Services (Prorata to OH & UG)								
	Poles	334,622	334,622	0					
	Overhead Lines	275,945	275,945	0					
	Underground Lines	651,877	0	651,877					
		<u>1,262,444</u>	<u>610,567</u>	<u>651,877</u>	\$ 215,359	104,156	111,203		
	Poles & Conductions Prorata % to Services		48.4%	51.6%	Prorata %	48.4%	51.6%		
D1001	Poles, Overhead Lines & Services	Investment	Direct	Primary	Primary	Secondary	Secondary	Services	IS
		\$'s			MDS		MDS	OH	Equipment
	Poles	\$ 334,622	\$ 34,293	174,491	74,782	33,697	17,359		0
	OH Lines	275,945	4,804	178,953	59,651	25,379	7,158		-
	OH Services Prorata	104,156						104,156	
	Total \$	\$ 714,723	\$ 39,097	\$ 353,444	\$ 134,433	\$ 59,076	\$ 24,517	\$ 104,156	\$ -
	Total %	100.0%	5.5%	49.5%	18.8%	8.3%	3.4%	14.6%	0.0%
D1002	Underground Lines & Services	Investment	Direct	Primary	Primary	Secondary	Secondary	Services	
		\$'s			MDS		MDS	OH	
	UG Lines	\$ 651,877	\$ 384	\$ 466,534	\$ 139,354	\$ 41,956	\$ 3,648		
	UG Services Prorata	\$ 111,203						111,203	
	Total \$'s	\$ 763,080	\$ 384	\$ 466,534	\$ 139,354	\$ 41,956	\$ 3,648	\$ 111,203	
	Total %	100.0%	0.1%	61.1%	18.3%	5.5%	0.5%	14.6%	
D1003	Station Equipment	Investment	Direct	Demand					
		\$'s	IS						
	Total \$	\$ 314,178	\$ -	\$ 314,178					
	Total %		0.0%	100.0%					

86

87

TAMPA ELECTRIC COMPANY DISTRIBUTION PLANT COST (000's) FOR THE FORECAST PERIOD ENDING 12-31-22			MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED				PAGE 6									
LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	
				360	360	361	362	364	365	366	368	369.01	369.02	370	373	
(1)	(2)	(3)	(4)	Line Land	Sub Land	Structures	Station Equipment	Poles	OH Conductors	367 UG Lines	368 Line Xformers	369.01 OH Services	369.02 UG Services	370 Meters	373 Street Lighting	
1	DISTRIBUTION PLANT															
2	SUBSTATIONS DIRECT	DEM	-		-	-	-									
3	SUBSTATIONS COMMON	DEM	314,178		10,120	28,638	275,421									
4	SUBSTATIONS	TOTAL	314,178		10,120	28,638	275,421									
5																
6																
7	POLES DIRECT (SL)	CUST	34,293					34,293								
8	POLES PRIMARY	DEM	249,273					249,273								
9	POLES PRIMARY (MDS)	CUST	-					-								
10	POLES SECONDARY	DEM	51,056					51,056								
11	POLES SECONDARY (MDS)	CUST	-					-								
12	POLES	TOTAL	334,622					334,622								
13																
14	OH LINES DIRECT (SL)	CUST	4,804						4,804							
15	OH LINES PRIMARY	DEM	238,604					238,604								
16	OH LINES PRIMARY (MDS)	CUST	-					-								
17	OH LINES SECONDARY	DEM	32,537					32,537								
18	OH LINES SECONDARY (MDS)	CUST	-					-								
19	OH LINES	TOTAL	275,945					275,945								
20																
21	UG LINES DIRECT (SL)	CUST	384							384						
22	UG LINES PRIMARY	DEM	605,889							605,889						
23	UG LINES PRIMARY (MDS)	CUST	-					-		-						
24	UG LINES SECONDARY	DEM	45,605							45,605						
25	UG LINES SECONDARY (MDS)	CUST	-					-		-						
26	UG LINES	TOTAL	651,877							651,877						
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	139,136								139,136					
30	TRANSFORMERS PRIMARY (MDS)	CUST	-					-		-						
31	TRANSFORMERS SECONDARY	DEM	679,312								679,312					
32	TRANSFORMERS SECONDARY (MDS)	CUST	-					-		-						
33	TRANSFORMERS	TOTAL	818,448								818,448					
34																
35	SERVICES	CUST	215,359													
36	METERS	CUST	126,087									80,995	134,364			
37	INTERRUPTIBLE EQUIPMENT	CUST	-					-		-						
38	STREET LIGHTING	CUST	325,975												325,975	
39																
40	DISTRIBUTION PLANT	DEM	2,355,589	-	10,120	28,638	275,421	300,329	271,141	651,493	818,448	-	-	-	-	
41	DISTRIBUTION PLANT	CUST	706,901	-	-	-	-	34,293	4,804	384	-	80,995	134,364	126,087	325,975	
42																
43	DISTRIBUTION PLANT	TOTAL	3,062,489	-	10,120	28,638	275,421	334,622	275,945	651,877	818,448	80,995	134,364	126,087	325,975	

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 7 OF 97
 UPDATED: 04/16/2021

DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS

		Poles & Conductors (Accts 364,365,366,367)			Services (Acct 369)					
		Investment \$'s	OH Prorata	UG Prorata	Investment \$'s	OH Svcs Prorata	UG Svcs Prorata			
D1000	Services (Prorata to OH & UG)	Poles	334,622	334,622	0					
		Overhead Lines	275,945	275,945	0					
		Underground Lines	651,877	0	651,877					
		Poles & Conductions Prorata % to Services	1,262,444	610,567	651,877	\$ 215,359	104,156	111,203		
			48.4%	51.6%	Prorata %	48.4%	51.6%			
D1001	Poles, Overhead Lines & Services		Investment \$'s	Direct	Primary	Primary MDS	Secondary	Secondary MDS	Services OH	IS Equipment
		Poles	\$ 334,622	\$ 34,293	249,273	-	51,056	-	-	0
		OH Lines	275,945	4,804	238,604	-	32,537	-	-	-
		OH Services Prorata	104,156							104,156
		Total \$	\$ 714,723	\$ 39,097	\$ 487,877	\$ -	\$ 83,593	\$ -	\$ 104,156	\$ -
		Total %	100.0%	5.5%	68.3%	0.0%	11.7%	0.0%	14.6%	0.0%
D1002	Underground Lines & Services		Investment \$'s	Direct	Primary	Primary MDS	Secondary	Secondary MDS	Services OH	
		UG Lines	\$ 651,877	\$ 384	\$ 605,889	\$ -	\$ 45,605	\$ -		
		UG Services Prorata	\$ 111,203							111,203
		Total \$	\$ 763,080	\$ 384	\$ 605,889	\$ -	\$ 45,605	\$ -	\$ 111,203	
Total %	100.0%	0.1%	79.4%	0.0%	6.0%	0.0%	14.6%			
D1003	Station Equipment		Investment \$'s	Direct IS	Demand					
		Total \$	\$ 314,178	\$ -	\$ 314,178					
Total %			0.0%	100.0%						

88

TAMPA ELECTRIC COMPANY						PAGE 8	
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS							
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)		
1	GENERAL & INTANGIBLE		\$ 674,312	\$ 45,617	\$ 220,676		
2	ARO *	* includes solar	\$ 47,680	\$ -	\$ 30,717		
3	ADJUSTMENTS		\$ -	\$ 1	\$ 1		
4	TOTAL *	100.0000%	\$ 721,993	\$ 45,618	\$ 251,394		
5	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE		
6	PROD-DEMAND	31.5898%	\$ 213,014	\$ 14,411	\$ 69,712		
7	PROD-ENERGY	15.4454%	\$ 104,151	\$ 7,046	\$ 34,085		
8	TRANS - HV/Lines	3.8576%	\$ 26,013	\$ 1,760	\$ 8,513		
9	SUBTRANS - Substa	1.8679%	\$ 12,596	\$ 852	\$ 4,122		
10	DIST - DstPri	11.9059%	\$ 80,283	\$ 5,431	\$ 26,274		
11	DIST - DstSec	1.4952%	\$ 10,082	\$ 682	\$ 3,299		
12	DIST - Cust	13.3020%	\$ 89,697	\$ 6,068	\$ 29,355		
13	OTH - Oth Cust	20.5361%	\$ 138,478	\$ 9,368	\$ 45,319		
14	TOTAL GEN & INTAN.	100.0000%	\$ 674,312	\$ 45,618	\$ 220,677		
15	ARO - DIRECT		DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE		
16	PROD-DEMAND *	* includes solar	\$ 39,513	\$ -	\$ 28,887		
17	PROD-ENERGY		\$ -	\$ -	\$ -		
18	TRANSMISSION		\$ -	\$ -	\$ -		
19	DISTRIBUTION		\$ 7,970	\$ -	\$ 1,720		
20	GENERAL		\$ 197	\$ -	\$ 110		
21	TOTAL ARO *		\$ 47,680	\$ -	\$ 30,717		
			\$ -	\$ -	\$ -		
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE		
22	PROD-DEMAND *	* includes solar	\$ 252,527	\$ 14,411	\$ 98,599		
23	PROD-ENERGY		\$ 104,151	\$ 7,046	\$ 34,085		
24	TRANS - DEMAND		\$ 26,013	\$ 1,760	\$ 8,513		
25	SUBTRANS - DEMAND		\$ 12,596	\$ 852	\$ 4,122		
26	DIST PRI - DEMAND		\$ 88,253	\$ 5,431	\$ 27,994		
27	DIST SEC - DEMAND		\$ 10,082	\$ 682	\$ 3,299		
28	DIST - CUST		\$ 89,697	\$ 6,068	\$ 29,355		
29	OTH - CUST		\$ 138,675	\$ 9,368	\$ 45,428		
30	TOTAL *		\$ 721,993	\$ 45,618	\$ 251,394		

TAMPA ELECTRIC COMPANY						
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)				PAGE 9		
FOR THE FORECAST PERIOD ENDING 12-31-22						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO						
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE	
(1)	(2)	(3)	(4)	(5)	(6)	
1	397Bal		\$ 85,883			
2	397Exp			\$ 8,364		
3	397Res				\$ 52,073	
4						
5	PRODUCTION					
6	Demand	2.6%	\$ 2,259	\$ 220	\$ 1,370	
7						
8	TRANSMISSION					
9	Transmission	6.0%	\$ 5,136	\$ 500	\$ 3,114	
10	SubTransmission	1.1%	\$ 910	\$ 89	\$ 552	
11						
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)					
13	Primary	10.8%	\$ 9,281	\$ 904	\$ 5,627	
14	Secondary	5.2%	\$ 4,426	\$ 431	\$ 2,684	
15	SUB-TOTAL DISTRIBUTION	16.0%	\$ 13,707	\$ 1,335	\$ 8,311	
16						
17	TOTAL Prod, Transm, Distri	25.6300%	\$ 22,012	\$ 2,144	\$ 13,346	
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO						
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE	
18	General Plant Portion		\$ 63,871	\$ 6,220	\$ 38,727	
19						
20	Production - Demand	31.59%	\$ 20,177	\$ 1,965	\$ 12,234	
21	Production - Energy	15.45%	\$ 9,865	\$ 961	\$ 5,981	
22						
23	TRANS - HiVLines	3.86%	\$ 2,464	\$ 240	\$ 1,494	
24	SUBTRANS - Substa	1.87%	\$ 1,193	\$ 116	\$ 723	
25						
26	DIST - DstPri	11.91%	\$ 7,604	\$ 741	\$ 4,611	
27	DIST - DstSec	1.50%	\$ 955	\$ 93	\$ 579	
28	DIST - Cust	13.30%	\$ 8,496	\$ 827	\$ 5,151	
29	OTH - Oth Cust	20.54%	\$ 13,117	\$ 1,277	\$ 7,953	
30	TOTAL	100.0000%	\$ 63,871	\$ 6,220	\$ 38,727	
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))						
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE	
31	PROD-DEMAND		\$ 22,435	\$ 2,185	\$ 13,603	
32	PROD-ENERGY		\$ 9,865	\$ 961	\$ 5,981	
33	TRANS - DEMAND		\$ 7,600	\$ 740	\$ 4,608	
34	SUBTRANS - DEMAND		\$ 2,103	\$ 205	\$ 1,275	
35	DIST PRI - DEMAND		\$ 16,885	\$ 1,644	\$ 10,238	
36	DIST SEC - DEMAND		\$ 5,381	\$ 524	\$ 3,263	
37	DIST - CUST		\$ 8,496	\$ 827	\$ 5,151	
38	OTH - CUST		\$ 13,117	\$ 1,277	\$ 7,953	
39	TOTAL		\$ 85,883	\$ 8,364	\$ 52,073	

TAMPA ELECTRIC COMPANY							PAGE 10
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG							
LINE	FUNCTIONAL AREA	FERCACCT	RATIO	COST	RESERVE	DEPRE EXP	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -	
2		39202		\$ 25,910	\$ (542)	\$ 1,926	
3		39203		\$ 53,940	\$ 18,861	\$ 2,805	
4		39204		\$ -	\$ (0)	\$ -	
5	TOTAL ENERGY DELIVERY			\$ 79,850	\$ 18,320	\$ 4,731	
6							
7							
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -	
9		39212		\$ 3,621	\$ 1,310	\$ 220	
10		39213		\$ 742	\$ 147	\$ 36	
11		39214		\$ -	\$ -	\$ -	
12	TOTAL ENERGY SUPPLY			\$ 4,362	\$ 1,457	\$ 256	
13							
14							
15	TOTAL VEHICLE PLANT		100.00%	\$ 84,212	\$ 19,777	\$ 4,987	
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS							
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE	
16	PROD-DEMAND			\$ 4,362	\$ 1,457	\$ 256	
17							
18	TRANS - HIVLines	\$ 4,150	7.28%	\$ 5,816	\$ 1,334	\$ -	
19	SUBTRANSMISSION	\$ 2,010	3.53%	\$ 2,816	\$ 646	\$ -	
20	DIST - DstPri	\$ 12,809	22.48%	\$ 17,949	\$ 4,118	\$ -	
21	DIST - DstSec	\$ 1,609	2.82%	\$ 2,254	\$ 517	\$ -	
22	DIST - Cust	\$ 14,311	25.11%	\$ 20,054	\$ 4,601	\$ -	
23	OTH - Oth Cust	\$ 22,094	38.77%	\$ 30,960	\$ 7,103	\$ -	
24	TOTAL	\$ 56,984	100.00%	\$ 84,212	\$ 18,320	\$ 256	
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE			
25	PROD-DEMAND	\$ 4,362	\$ 1,457	\$ 256			
26	TRANS - DEMAND	\$ 5,816	\$ 1,334	\$ -			
27	SUBTRANS - DEMAND	\$ 2,816	\$ 646	\$ -			
28	DIST PRI - DEMAND	\$ 17,949	\$ 4,118	\$ -			
29	DIST SEC - DEMAND	\$ 2,254	\$ 517	\$ -			
30	DIST - CUST	\$ 20,054	\$ 4,601	\$ -			
31	OTH - CUST	\$ 30,960	\$ 7,103	\$ -			
32	TOTAL FUNCTIONALIZATION	\$ 84,212	\$ 19,777	\$ 256			

LINE	METER TYPE (Material ID)	METER TYPE: 1: AMR; 2: non-transmitting; 3: AMI	METER INSTALLED \$/MTR (4)	METER READING \$/MTR (5)	PROJECTED AVERAGE COUNT OF CUSTOMERS (aka METERS)							FULL COST OF INSTALLED METERS							MONTHLY COST TO READ METERS						
					FERC JURIS (6)	FPSC JURIS (7)	RS (8)	GS (9)	GSD (10)	IS (11)	LS (12)	FERC JURIS (13)	FPSC JURIS (14)	RS (15)	GS (16)	GSD (17)	IS (18)	LS (19)	FERC JURIS (20)	FPSC JURIS (21)	RS (22)	GS (23)	GSD (24)	IS (25)	LS (26)
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	TOTAL				812,590		723,813	71,212	17,307	25	233	\$ -	\$ 156,025,852	\$ 125,595,474	\$16,361,828	\$11,760,579	\$ 1,900,182	\$ 407,788	\$ -	\$ 4,667,324	\$ 4,095,107	\$ 441,594	\$ 128,495	\$ 571	\$ 1,557
	Meter Type				FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS
	AMR	1			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Transmitting meters	2			-	804,557	721,991	67,720	14,634	-	212	-	147,609,313	125,194,247	14,961,912	7,415,882	-	37,273	-	4,528,273	4,063,568	381,147	82,364	-	1,193
	AMI	3			-	8,033	1,822	3,492	2,673	25	21	-	8,416,539	401,228	1,399,916	4,344,697	1,900,182	370,515	-	139,051	31,539	60,447	46,131	571	364
	TOTAL				0	812,590	723,813	71,212	17,307	25	233	0	156,025,852	125,595,474	16,361,828	11,760,579	1,900,182	407,788	0	4,667,324	4,095,107	441,594	128,495	571	1,557
	Meter Type %s AFTER ADJUSTMENT				FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS
	AMR	1			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Non-Transmitting meters	2			99%	100%	99%	89%	80%	-	91%	99%	100%	91%	63%	-	9%	97%	97%	99%	86%	64%	-	77%	
	AMI	3			1%	0%	5%	15%	-	9%	1%	1%	0%	9%	37%	3%	91%	3%	3%	1%	14%	36%	4%	23%	
	TOTAL				100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Transformer Level Metered				FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS
	Secondary				0	812,322	723,813	71,167	17,130	-	212	0	150,261,310	125,595,474	15,892,361	8,736,202	-	37,273	0	4,663,070	4,095,107	441,037	125,734	-	1,193
	Primary				0	235	-	45	169	-	21	0	3,864,359	-	469,467	3,024,377	-	370,515	0	3,682	-	557	2,762	-	364
	Subtransmission				0	33	-	-	6	25	-	0	1,900,182	-	-	-	1,900,182	9%	0	571	-	-	-	571	
	TOTAL				0	812,590	723,813	71,212	17,307	25	233	\$ -	\$ 156,025,852	\$ 125,595,474	\$16,361,828	\$11,760,579	\$ 1,900,182	\$ 407,788	\$ -	\$ 4,667,324	\$ 4,095,107	\$ 441,594	\$ 128,495	\$ 571	\$ 1,557

92

**TAMPA ELECTRIC COMPANY
WEIGHTED METERS WORK PAPER - PRESENT RATE STRUCTURE
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE FORECAST PERIOD ENDING 12-31-22**

DERIVATION OF METER ALLOCATION FACTORS: 308 & 311

	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS
Factor 308 - Meter Investment Assignment							
TOTAL ProjectedCount=>	0	812,339	723,811	71,213	17,057	25	233
ORIGINAL Meter Investment Assignment	\$ -	\$ 156,025,852	\$ 125,595,474	\$ 16,361,828	\$ 11,760,579	\$ 1,900,182	\$ 407,788
Factor 311 - Meter Reading Expense							
TOTAL ProjectedCount=>	0	812,339	723,811	71,213	17,057	25	233
Avg. Annual No. of Cust. * Meter Reading \$/Mtr Costs*12 mo.	\$ -	\$ 5.75	\$ 5.66	\$ 6.20	\$ 7.53	\$ -	\$ 6.68
Weighted Avg Mtr Reading Costs=>	12	12	12	12	12	12	12
ORIGINAL Meter Reading Expense - Direct Allocation	\$ -	\$ 56,007,886	\$ 49,141,279	\$ 5,299,127	\$ 1,541,945	\$ 6,855	\$ 18,680
<i>check</i>		-	-	-	-	(6,855)	-
		100%	87.74%	9.46%	2.75%	0.01%	0.03%
phv: true-up to budget in FERC Account 902=>	\$2,793,973	\$2,793,973	\$2,451,430	\$264,349	\$76,920	\$342	\$932
phv: variance to budget in FERC Account 902=>	\$53,213,913	\$53,213,913	\$46,689,849	\$5,034,778	\$1,465,025	\$6,513	\$17,749

DERIVATION OF CUSTOMER ALLOCATION FACTORS: 412, 418, & 420

	FERC JURIS	FPSC JURIS	RS	GS	GSD	IS	LS
Factor 412 - Annual Number of Bills							
Total Avg Customers (excl Unmetered)	0	812,339	723,811	71,213	17,057	25	233
times 12 months	12	12	12	12	12	12	12
Annual Number of Bills	0	9,748,068	8,685,732	854,556	204,684	300	2,796
Factor 418 - Distribution Primary - Customer Component							
Total Avg Customers (excl Unmetered)		812,339	723,811	71,213	17,057	25	233
Remove Customers served at Subtrans		43	-	-	18	25	-
only change from above							
Distribution Primary - Customer Component		812,296	723,811	71,213	17,039	-	233
Factor 420 - Distribution Secondary - Customer Component							
Distribution Primary - Customer Component (Factor 418 above)		812,321	723,811	71,213	17,039	25	233
Remove Customers served at Primary		213	-	24	143	25	21
Distribution Secondary - Customer Component		812,108	723,811	71,189	16,896	-	212

93

LINE	METER TYPE (Material ID)	METER TYPE: 1: AMR, 2: non-transmission, 3: AMI	METER INSTALLED \$/MTR	METER READING \$/MTR	PROJECTED AVERAGE COUNT OF CUSTOMERS (aka METERS)								FULL COST OF INSTALLED METERS								MONTHLY COST TO READ METERS															
					FERC JURIS								FPSC JURIS								FERC JURIS								FPSC JURIS							
					RS	GS	GSD	OSLDR	OSLSU	LS	RS	GS	GSD	OSLDR	OSLSU	LS	RS	GS	GSD	OSLDR	OSLSU	LS	RS	GS	GSD	OSLDR	OSLSU	LS								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)							
					812,980		723,813	71,212	17,212	87	33	233			\$ -	\$ 156,029,852	\$ 125,895,474	\$ 16,361,628	\$ 10,070,401	\$ 1,690,178	\$ 1,900,182	\$ 407,788	\$ -	\$ 4,667,324	\$ 4,095,107	\$ 441,694	\$ 127,071	\$ 1,424	\$ 571	\$ 1,567						
	Meter Type																																			
	AMR	1																																		
	Non-Transmitting meters	2																																		
	AMI	3																																		
	TOTAL				812,980		723,813	71,212	17,212	87	33	233			\$ -	\$ 156,029,852	\$ 125,895,474	\$ 16,361,628	\$ 10,070,401	\$ 1,690,178	\$ 1,900,182	\$ 407,788	\$ -	\$ 4,667,324	\$ 4,095,107	\$ 441,694	\$ 127,071	\$ 1,424	\$ 571	\$ 1,567						
	Meter Type %'s AFTER ADJUSTMENT																																			
	AMR	1																																		
	Non-Transmitting meters	2																																		
	AMI	3																																		
	TOTAL				100%	100%	100%	100%	100%	100%	100%	100%			100%	100%	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%	100%	100%	100%						
	Transformer Level Metered																																			
	Secondary																																			
	Primary																																			
	Subtransmission																																			
	TOTAL				812,980		723,813	71,212	17,212	87	33	233			\$ -	\$ 156,029,852	\$ 125,895,474	\$ 16,361,628	\$ 10,070,401	\$ 1,690,178	\$ 1,900,182	\$ 407,788	\$ -	\$ 4,667,324	\$ 4,095,107	\$ 441,694	\$ 127,071	\$ 1,424	\$ 571	\$ 1,567						

**TAMPA ELECTRIC COMPANY
WEIGHTED METERS WORK PAPER - PROPOSED RATE STRUCTURE
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE FORECAST PERIOD ENDING 12-31-22**

DERIVATION OF METER ALLOCATION FACTORS: 308 & 311

	FERC JURIS	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS
Factor 308 - Meter Investment Assignment								
TOTAL ProjectedCount=>	0	812,339	723,811	71,213	17,013	55	14	233
ORIGINAL Meter Investment Assignment	\$ -	\$ 156,025,852	\$ 125,595,474	\$ 16,361,828	\$ 10,070,401	\$ 1,690,178	\$ 1,900,182	\$ 407,788
Factor 311 - Meter Reading Expense								
TOTAL ProjectedCount=>	0	812,339	723,811	71,213	17,013	55	14	233
Avg. Annual No. of Cust. * Meter Reading \$/Mtr Costs*12 mo.	\$ -	\$ 5.75	\$ 5.66	\$ 6.20	\$ 7.47	\$ 25.89	\$ 40.80	\$ 6.68
Weighted Avg Mtr Reading Costs=>	12	12	12	12	12	12	12	12
Months=>	\$ -	\$ 56,007,886	\$ 49,141,279	\$ 5,299,127	\$ 1,524,855	\$ 17,090	\$ 6,855	\$ 18,680
ORIGINAL Meter Reading Expense - Direct Allocation	check	-	-	-	-	-	-	-
		100%	87.74%	9.46%	2.72%	0.03%	0.01%	0.03%
true-up to budget in FERC Account 902=>	0	\$2,793,973	\$2,451,430	\$264,349	\$76,068	\$853	\$342	\$932
variance to budget in FERC Account 902=>	\$ -	\$53,213,913	\$46,689,849	\$5,034,778	\$1,448,787	\$16,238	\$6,513	\$17,749

DERIVATION OF CUSTOMER ALLOCATION FACTORS: 412, 418, & 420

	FERC JURIS	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS
Factor 412 - Annual Number of Bills								
Total Avg Customers (excl Unmetered)	0	812,339	723,811	71,213	17,013	55	14	233
times 12 months	12	12	12	12	12	12	12	12
Annual Number of Bills	0	9,748,068	8,685,732	854,556	204,156	660	168	2,796
Factor 418 - Distribution Primary - Customer Component								
Total Avg Customers (excl Unmetered)		812,339	723,811	71,213	17,013	55	14	233
Remove Customers served at Subtrans		18	-	-	4	-	14	-
only change from above								
Distribution Primary - Customer Component		812,321	723,811	71,213	17,009	55	-	233
Factor 418								
Factor 420 - Distribution Secondary - Customer Component								
Distribution Primary - Customer Component (Factor 418 above)		812,321	723,811	71,213	17,009	55	-	233
Remove Customers served at Primary		213	-	24	113	55	-	21
Distribution Secondary - Customer Component		812,108	723,811	71,189	16,896	-	-	212
Factor 420								

95

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION OF PROPERTY HELD FOR FUTURE USE (\$000)			PAGE 15	
FOR THE FORECAST PERIOD ENDING 12-31-22				
LINE (1)	DESCRIPTION (2)	\$ OR RATIO'S (3)	ADJ. OR RATIO'S (4)	TOTAL COSTS (5)
1	(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANNED LAND USE			
2	DESCRIPTION	COSTS	ADJUSTMENTS	TOTAL
3	PRODUCTION	\$ 12,085	\$ 0	\$12,085
4	TRANSMISSION	\$ 22,551	\$ 0	\$22,551
5	DISTRIBUTION	\$ 20,557	\$ 0	\$20,557
6	GENERAL	\$ -	\$ 0	\$0
7	TOTAL	\$ 55,193	\$ 0	\$55,193
8	(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO			
9	DESCRIPTION	PTD LABOR \$'S	PTD LABOR %	COST
10	GENERAL			\$ -
11	PROD-DEMAND	33,987	48.8502%	\$ -
12	PROD-ENERGY	16,617	23.8847%	\$ -
13	TRANS - DEMAND	4,150	5.9654%	\$ -
14	SUBTRANS - DEMAND	2,010	2.8886%	\$ -
15	DIST PRI - DEMAND	12,809	18.4112%	\$ -
16	TOTAL	69,574	100.0000%	\$ -
17	(3) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS			
18	DESCRIPTION	PTD PLANT \$'S	PTD PLANT RATIO %	COST
19	PROD-DEMAND	5,469,112	100.0000%	\$ 12,085
20	TRANS - DEMAND	527,380	53.5070%	\$ 12,066
21	SUBTRANS - DEMAND	458,249	46.4930%	\$ 10,485
22	DIST PRI - DEMAND	1,223,203	100.0000%	\$ 20,557
23	TOTAL	7,677,944		\$ 55,193
24	(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))			
25	DESCRIPTION			TOTAL
26	PROD-DEMAND		\$	12,085
27	TRANS - DEMAND		\$	12,066
28	SUBTRANS - DEMAND		\$	10,485
29	DIST PRI - DEMAND		\$	20,557
30	TOTAL		\$	55,193

TAMPA ELECTRIC COMPANY		PAGE 16					
PRODUCTION PLANT ACCUM RESERVE FOR DEPREC (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Reserve	Tools & Steam Common	TOTAL COMPANY	REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		41,109	(41,109)	-	0	0
3							
4	Big Bend Unit 1	(315)	(81,566)	(171,932)	(253,497)	-	(253,497)
5	Big Bend Unit 2	(395)	(108,284)	(215,597)	(323,881)	-	(323,881)
6	Big Bend Unit 3	355	(154,517)	193,764	39,247	-	39,247
7	Big Bend Unit 4	432	204,565	235,792	440,357	-	440,357
8	Big Bend Unit 4 FGD		95,025		95,025	-	95,025
9	Big Bend Tools Amort.		919	(919)	0	0	0
10							
11	Total Big Bend	77	(43,858)	41,109	(2,749)	-	(2,749)
12							
13	Steam Prod Dismantling		82,945	0	82,945	-	82,945
14							
15	TOTAL STEAM	77	39,087	41,109	80,196	-	80,196
16							
17	Other Production						
18	Big Bend CT4	61	18,484	0	18,484	0	18,484
19	Big Bend CT5	392	2,976	0	2,976	0	2,976
20	Big Bend CT6	392	1,984	0	1,984	0	1,984
21	Big Bend ST1	335	(2,470)	0	(2,470)	0	(2,470)
22	Phillips Station	-	(0)	0	(0)	0	(0)
23	Solar	902	89,256	0	89,256	0	89,256
24	Distributed Generation	-	1,736	0	1,736	0	1,736
25	Cty of Tpa Prim Mvrs	-	0	0	-	0	0
26							0
27	Bayside Unit 1	792	141,486	0	141,486	0	141,486
28	Bayside Unit 2	1,047	176,446	0	176,446	0	176,446
29	Bayside Unit 3	61	14,888	0	14,888	0	14,888
30	Bayside Unit 4	61	11,201	0	11,201	0	11,201
31	Bayside Unit 5	61	15,537	0	15,537	0	15,537
32	Bayside Unit 6	61	17,580	0	17,580	0	17,580
33	Bayside Common		65,057	0	65,057	0	65,057
34							
35	Polk 1	230	242,041	0	242,041	0	242,041
36	Polk 2	180	15,468	0	15,468	0	15,468
37	Polk 3	180	30,126	0	30,126	0	30,126
38	Polk 4	180	9,354	0	9,354	0	9,354
39	Polk 5	180	9,385	0	9,385	0	9,385
40	Polk 2 CC	-	72,194	0	72,194	0	72,194
41	Polk Common		60,960	0	60,960	0	60,960
42							
43	Other Prod Dismantling		22,929	0	22,929	0	22,929
44							
45	TOTAL OTHER PROD	5,115	1,016,617	-	1,016,617	-	1,016,617
46							
47	Total Steam & Other Gen	5,192	1,055,705	41,109	1,096,813	-	1,096,813

TAMPA ELECTRIC COMPANY TRANSMISSION ACCUM RESERVE FOR DEPRECIATION (\$000) FOR THE FORECAST PERIOD ENDING 12-31-22				PAGE 17				
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT				COMMON
				Total Hi-Volt	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	-	-	0	0	0	-
2	350	Line Land	-	-	-	-	-	-
3		Subtotal Land	-	-	-	-	-	-
4								
5	350.01	Line Right of Way	4,694	2,524	0	0	2,524	2,169
6								
7		Subtotal 350 (substa)	-	-	-	-	-	-
8		Subtotal 350 (lines)	4,694	2,524	-	-	2,524	2,169
9								
10	TOTAL ACCT 350 - LAND & ROW		4,694	2,524	-	-	2,524	2,169
11								
12	352	Struct & Improvements	12,847	-	0	0	0	12,847
13	*353	Station Equipment	74,991	77,523	29,207	48,316	0	(2,532)
14		* includes solar						
15	TOTAL ACCTS 352 & 353 *		87,838	77,523	29,207	48,316	0	10,315
16								
17	354	Towers & Fixtures	4,925	3,551	0	0	3,551	1,374
18								
19	355	Poles & Fixtures	117,470	48,107	0	0	48,107	69,363
20	356	OH Conductors	29,045	12,596	0	0	12,596	16,449
21	356.01	Clearing ROW	1,713	1,298	0	0	1,298	415
22	357	UG Conduit	1,648	-	0	0	0	1,648
23	358	UG Cables & Fixtures	3,041	-	0	0	0	3,041
24	359	Roads & Trails	2,333	2,058	0	0	2,058	275
25								
26	TOTAL ACCTS 354-359		160,174	67,610	-	-	67,610	92,564
27								
28								
29								
30	TOTAL TRANSMISSION *		252,706	147,658	29,207	48,316	70,134	105,048
31								
32								
33	SUMMARY							
34	TOTAL TRANS SUBSTATION *		87,838	77,523	29,207	48,316	0	10,315
35	TOTAL TRANS LINES		164,867	70,134	-	-	70,134	94,733

99

TAMPA ELECTRIC COMPANY DISTRIBUTION ACCUM RESERVE FOR DEPRECIATION (000'S) FOR THE FORECAST PERIOD ENDING 12-31-22				MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED				PAGE 18							
LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
				360	360	361	362	364	365	366	368	369.01	369.02	370	373
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street
				Land	Land		Equipment		Conductors	UG	Xformers	Services	Services		Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION DEPREC RESERVE														
2	SUBSTATIONS DIRECT	DEM	-		-	-	-								
3	SUBSTATIONS COMMON	DEM	72,828		-	8,517	64,311								
4	SUBSTATIONS	TOTAL	72,828		-	8,517	64,311								
5															
6															
7	POLES DIRECT	CUST	17,239					17,239							
8	POLES PRIMARY	DEM	87,717					87,717							
9	POLES PRIMARY (MDS)	CUST	37,593					37,593							
10	POLES SECONDARY	DEM	16,939					16,939							
11	POLES SECONDARY (MDS)	CUST	8,726					8,726							
12	POLES	TOTAL	168,214					168,214							
13															
14	OH LINES DIRECT	CUST	2,704						2,704						
15	OH LINES PRIMARY	DEM	100,712						100,712						
16	OH LINES PRIMARY (MDS)	CUST	33,571						33,571						
17	OH LINES SECONDARY	DEM	14,283						14,283						
18	OH LINES SECONDARY (MDS)	CUST	4,028						4,028						
19	OH LINES	TOTAL	155,298						155,298						
20															
21	UG LINES DIRECT	CUST	76							76					
22	UG LINES PRIMARY	DEM	92,730							92,730					
23	UG LINES PRIMARY (MDS)	CUST	27,699							27,699					
24	UG LINES SECONDARY	DEM	8,339							8,339					
25	UG LINES SECONDARY (MDS)	CUST	725							725					
26	UG LINES	TOTAL	129,570							129,570					
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS PRIMARY	DEM	31,522								31,522				
30	TRANSFORMERS PRIMARY (MDS)	CUST	17,731								17,731				
31	TRANSFORMERS SECONDARY	DEM	170,735								170,735				
32	TRANSFORMERS SECONDARY (MDS)	CUST	69,737								69,737				
33	TRANSFORMERS	TOTAL	289,725								289,725				
34															
35	SERVICES	CUST	132,678												
36	METERS	CUST	(40,482)									64,918	67,760	(40,482)	
37	INTERRUPTIBLE EQUIPMENT	CUST	-												
38	STREET LIGHTING	CUST	131,349												131,349
39															
40	DISTRIBUTION DEPREC RESERVE	DEM	595,805		-	8,517	64,311	104,656	114,995	101,070	202,257	-	-	-	-
41	DISTRIBUTION DEPREC RESERVE	CUST	443,375		-	-	-	63,558	40,303	28,500	87,468	64,918	67,760	(40,482)	131,349
42															
43	DISTRIBUTION DEPREC RESERVE	TOTAL	1,039,181		-	8,517	64,311	168,214	155,298	129,570	289,725	64,918	67,760	(40,482)	131,349

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 19 OF 97
 UPDATED: 04/16/2021

100

TAMPA ELECTRIC COMPANY			MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED													PAGE 19
DISTRIBUTION ACCUM RESERVE FOR DEPRECIATION (000'S)																
FOR THE FORECAST PERIOD ENDING 12-31-22																
				ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	
				360	360	361	362	364	365	366	368	369.01	369.02	370	373	
LINE	DESCRIPTION	FUNCTION	TOTAL	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street	
(1)	(2)	(3)	(4)	Land	Land	(7)	Equipment	(9)	Conductors	UG	Xformers	Services	Services	(15)	Lighting	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
1	DISTRIBUTION DEPREC RESERVE															
2	SUBSTATIONS DIRECT	DEM	-	-	-	-	-									
3	SUBSTATIONS COMMON	DEM	72,828	-	-	8,517	64,311									
4	SUBSTATIONS	TOTAL	72,828	-	-	8,517	64,311									
5																
6																
7	POLES DIRECT	CUST	17,239					17,239								
8	POLES PRIMARY	DEM	125,309					125,309								
9	POLES PRIMARY (MDS)	CUST	-					-								
10	POLES SECONDARY	DEM	25,666					25,666								
11	POLES SECONDARY (MDS)	CUST	-					-								
12	POLES	TOTAL	168,214					168,214								
13																
14	OH LINES DIRECT	CUST	2,704						2,704							
15	OH LINES PRIMARY	DEM	134,283						134,283							
16	OH LINES PRIMARY (MDS)	CUST	-						-							
17	OH LINES SECONDARY	DEM	18,311						18,311							
18	OH LINES SECONDARY (MDS)	CUST	-						-							
19	OH LINES	TOTAL	155,298						155,298							
20																
21	UG LINES DIRECT	CUST	76							76						
22	UG LINES PRIMARY	DEM	120,429							120,429						
23	UG LINES PRIMARY (MDS)	CUST	-							-						
24	UG LINES SECONDARY	DEM	9,065							9,065						
25	UG LINES SECONDARY (MDS)	CUST	-							-						
26	UG LINES	TOTAL	129,570							129,570						
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	49,253								49,253					
30	TRANSFORMERS PRIMARY (MDS)	CUST	-								-					
31	TRANSFORMERS SECONDARY	DEM	240,471								240,471					
32	TRANSFORMERS SECONDARY (MDS)	CUST	-								-					
33	TRANSFORMERS	TOTAL	289,725								289,725					
34																
35	SERVICES	CUST	132,678													
36	METERS	CUST	(40,482)									64,918	67,760	(40,482)		
37	INTERRUPTIBLE EQUIPMENT	CUST	-													
38	STREET LIGHTING	CUST	131,349												131,349	
39																
40	DISTRIBUTION DEPREC RESERVE	DEM	795,616	-	-	8,517	64,311	150,975	152,594	129,493	289,725	-	-	-	-	
41	DISTRIBUTION DEPREC RESERVE	CUST	243,565	-	-	-	-	17,239	2,704	76	-	64,918	67,760	(40,482)	131,349	
42																
43	DISTRIBUTION DEPREC RESERVE	TOTAL	1,039,181	-	-	8,517	64,311	168,214	155,298	129,570	289,725	64,918	67,760	(40,482)	131,349	

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 20 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY						PAGE 20	
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS							
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)		
1	GENERAL & INTANGIBLE		\$ 674,312	\$ 45,617	\$ 220,676		
2	ARO *	* includes solar	\$ 47,680	\$ -	\$ 30,717		
3	ADJUSTMENTS		\$ -	\$ 1	\$ 1		
4	TOTAL *	100.0000%	\$ 721,993	\$ 45,618	\$ 251,394		
5	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE		
6	PROD-DEMAND	31.5898%	\$ 213,014	\$ 14,411	\$ 69,712		
7	PROD-ENERGY	15.4454%	\$ 104,151	\$ 7,046	\$ 34,085		
8	TRANS - HiVLines	3.8576%	\$ 26,013	\$ 1,760	\$ 8,513		
9	SUBTRANS - Substa	1.8679%	\$ 12,596	\$ 852	\$ 4,122		
10	DIST - DstPri	11.9059%	\$ 80,283	\$ 5,431	\$ 26,274		
11	DIST - DstSec	1.4952%	\$ 10,082	\$ 682	\$ 3,299		
12	DIST - Cust	13.3020%	\$ 89,697	\$ 6,068	\$ 29,355		
13	OTH - Oth Cust	20.5361%	\$ 138,478	\$ 9,368	\$ 45,319		
14	TOTAL GEN & INTAN.	100.0000%	\$ 674,312	\$ 45,618	\$ 220,677		
15	ARO - DIRECT	DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE			
16	PROD-DEMAND *	* includes solar	\$ 39,513	\$ -	\$ 28,887		
17	PROD-ENERGY		\$ -	\$ -	\$ -		
18	TRANSMISSION		\$ -	\$ -	\$ -		
19	DISTRIBUTION		\$ 7,970	\$ -	\$ 1,720		
20	GENERAL		\$ 197	\$ -	\$ 110		
21	TOTAL ARO *		\$ 47,680	\$ -	\$ 30,717		
			\$ -	\$ -	\$ -		
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE		
22	PROD-DEMAND *	* includes solar	\$ 252,527	\$ 14,411	\$ 98,599		
23	PROD-ENERGY		\$ 104,151	\$ 7,046	\$ 34,085		
24	TRANS - DEMAND		\$ 26,013	\$ 1,760	\$ 8,513		
25	SUBTRANS - DEMAND		\$ 12,596	\$ 852	\$ 4,122		
26	DIST PRI - DEMAND		\$ 88,253	\$ 5,431	\$ 27,994		
27	DIST SEC - DEMAND		\$ 10,082	\$ 682	\$ 3,299		
28	DIST - CUST		\$ 89,697	\$ 6,068	\$ 29,355		
29	OTH - CUST		\$ 138,675	\$ 9,368	\$ 45,428		
30	TOTAL *		\$ 721,993	\$ 45,618	\$ 251,394		

TAMPA ELECTRIC COMPANY						
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)				PAGE 21		
FOR THE FORECAST PERIOD ENDING 12-31-22						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO						
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE	
(1)	(2)	(3)	(4)	(5)	(6)	
1	397Bal		\$ 85,883			
2	397Exp			\$ 8,364		
3	397Res				\$ 52,073	
4						
5	PRODUCTION					
6	Demand	2.6%	\$ 2,259	\$ 220	\$ 1,370	
7						
8	TRANSMISSION					
9	Transmission	6.0%	\$ 5,136	\$ 500	\$ 3,114	
10	SubTransmission	1.1%	\$ 910	\$ 89	\$ 552	
11						
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)					
13	Primary	10.8%	\$ 9,281	\$ 904	\$ 5,627	
14	Secondary	5.2%	\$ 4,426	\$ 431	\$ 2,684	
15	SUB-TOTAL DISTRIBUTION	16.0%	\$ 13,707	\$ 1,335	\$ 8,311	
16						
17	TOTAL Prod, Transm, Distri	25.6300%	\$ 22,012	\$ 2,144	\$ 13,346	
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO						
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE	
18	General Plant Portion		\$ 63,871	\$ 6,220	\$ 38,727	
19						
20	Production - Demand	31.59%	\$ 20,177	\$ 1,965	\$ 12,234	
21	Production - Energy	15.45%	\$ 9,865	\$ 961	\$ 5,981	
22						
23	TRANS - HiVLines	3.86%	\$ 2,464	\$ 240	\$ 1,494	
24	SUBTRANS - Substa	1.87%	\$ 1,193	\$ 116	\$ 723	
25						
26	DIST - DstPri	11.91%	\$ 7,604	\$ 741	\$ 4,611	
27	DIST - DstSec	1.50%	\$ 955	\$ 93	\$ 579	
28	DIST - Cust	13.30%	\$ 8,496	\$ 827	\$ 5,151	
29	OTH - Oth Cust	20.54%	\$ 13,117	\$ 1,277	\$ 7,953	
30	TOTAL	100.0000%	\$ 63,871	\$ 6,220	\$ 38,727	
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))						
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE	
31	PROD-DEMAND		\$ 22,435	\$ 2,185	\$ 13,603	
32	PROD-ENERGY		\$ 9,865	\$ 961	\$ 5,981	
33	TRANS - DEMAND		\$ 7,600	\$ 740	\$ 4,608	
34	SUBTRANS - DEMAND		\$ 2,103	\$ 205	\$ 1,275	
35	DIST PRI - DEMAND		\$ 16,885	\$ 1,644	\$ 10,238	
36	DIST SEC - DEMAND		\$ 5,381	\$ 524	\$ 3,263	
37	DIST - CUST		\$ 8,496	\$ 827	\$ 5,151	
38	OTH - CUST		\$ 13,117	\$ 1,277	\$ 7,953	
39	TOTAL		\$ 85,883	\$ 8,364	\$ 52,073	

TAMPA ELECTRIC COMPANY							PAGE 22
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG							
LINE	FUNCTIONAL AREA	FERCACCT	RATIO	COST	RESERVE	DEPRE EXP	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -	-
2		39202		\$ 25,910	\$ (542)	\$ -	1,926
3		39203		\$ 53,940	\$ 18,861	\$ -	2,805
4		39204		\$ -	\$ (0)	\$ -	-
5	TOTAL ENERGY DELIVERY			\$ 79,850	\$ 18,320	\$ -	4,731
6							
7							
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -	-
9		39212		\$ 3,621	\$ 1,310	\$ -	220
10		39213		\$ 742	\$ 147	\$ -	36
11		39214		\$ -	\$ -	\$ -	-
12	TOTAL ENERGY SUPPLY			\$ 4,362	\$ 1,457	\$ -	256
13							
14							
15	TOTAL VEHICLE PLANT		100.00%	\$ 84,212	\$ 19,777	\$ -	4,987
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS							
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE	
16	PROD-DEMAND			\$ 4,362	\$ 1,457	\$ -	256
17							
18	TRANS - HivLines	\$ 4,150	7.28%	\$ 5,816	\$ 1,334	\$ -	-
19	SUBTRANSMISSION	\$ 2,010	3.53%	\$ 2,816	\$ 646	\$ -	-
20	DIST - DstPri	\$ 12,809	22.48%	\$ 17,949	\$ 4,118	\$ -	-
21	DIST - DstSec	\$ 1,609	2.82%	\$ 2,254	\$ 517	\$ -	-
22	DIST - Cust	\$ 14,311	25.11%	\$ 20,054	\$ 4,601	\$ -	-
23	OTH - Oth Cust	\$ 22,094	38.77%	\$ 30,960	\$ 7,103	\$ -	-
24	TOTAL	\$ 56,984	100.00%	\$ 84,212	\$ 18,320	\$ -	256
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE			
25	PROD-DEMAND	\$ 4,362	\$ 1,457	\$ -	256		
26	TRANS - DEMAND	\$ 5,816	\$ 1,334	\$ -	-		
27	SUBTRANS - DEMAND	\$ 2,816	\$ 646	\$ -	-		
28	DIST PRI - DEMAND	\$ 17,949	\$ 4,118	\$ -	-		
29	DIST SEC - DEMAND	\$ 2,254	\$ 517	\$ -	-		
30	DIST - CUST	\$ 20,054	\$ 4,601	\$ -	-		
31	OTH - CUST	\$ 30,960	\$ 7,103	\$ -	-		
32	TOTAL FUNCTIONALIZATION	\$ 84,212	\$ 19,777	\$ -	256		

Resident FERC Account	Count	PRIMARY VOLTAGE SYSTEM			SECONDARY VOLTAGE SYSTEM							
		Total	%PRI	%SEC	MDS	Customer	Demand					
368		\$ 737,857,610	16.66%	\$ 1,22,952,181	72.47%	\$ 89,108,927	28.87%	\$ 35,501,231	57.02%	\$ 349,682,805	43.0%	\$ 263,565,046
366/367		\$ 1,912,460,231	61.25%	\$ 1,171,437,509	52.85%	\$ 619,157,097	47.29%	\$ 553,937,988	54.76%	\$ 404,854,178	45.2%	\$ 334,510,968
		\$ 620,137,204	92.7%	\$ 574,956,744	46.9%	\$ 269,689,882	53.1%	\$ 305,267,062	15.6%	\$ 7,053,837	84.4%	\$ 36,126,622

Rate Case Inputs SL DIRECT	MDS TABLE	100% MDS CASE			50% MDS CASE				
		POLES	OH LINES	UG LINES	TRANSFORMERS	POLES	OH LINES	UG LINES	TRANSFORMERS
34,292,999									
4,804,206									
384,443									

Rate Case Inputs		Rate Case Inputs		Rate Case Inputs	
Voltage Ratios	MDS Ratios	Voltage Ratios	MDS Ratios	Voltage Ratios	MDS Ratios
0.17	0.68	0.17	0.72	0.17	0.72
0.83	0.60	0.83	0.60	0.83	0.60
0.12	0.44	0.12	0.44	0.12	0.44
0.88	0.49	0.88	0.49	0.88	0.49
0.07	0.16	0.07	0.16	0.07	0.16
0.93	0.47	0.93	0.47	0.93	0.47
0.83	0.57	0.83	0.57	0.83	0.57
0.17	0.72	0.17	0.72	0.17	0.72

Regression Analysis Summary	
Primary Poles	60.44%
Secondary Poles	68.27%
Primary OH Conductor	42.19%
Secondary OH Conductor	44.26%
Primary UG Conductor	46.91%
Secondary UG Conductor	14.86%
OH Line Transformers	53.70%
UG line transformers	61.52%

Average	
Unit Cost	\$ 404.00
Lightning Arresters	\$ 366.88
Fused Cutouts	

Rate Case Inputs		Rate Case Inputs		Rate Case Inputs	
DEMAND	CUST.	DEMAND	CUST.	DEMAND	CUST.
0.32	0.68	0.34	0.34	0.66	0.66
0.40	0.60	0.30	0.30	0.70	0.70
0.56	0.44	0.22	0.22	0.78	0.78
0.51	0.49	0.25	0.25	0.75	0.75
0.84	0.16	0.08	0.08	0.92	0.92
0.53	0.47	0.23	0.23	0.77	0.77
0.43	0.57	0.29	0.29	0.71	0.71
0.28	0.72	0.36	0.36	0.64	0.64

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

ASSET COST		MASS D	EOP	
ACCOUNT	DESCRIPTION	LINES	SUBSTATION	TOTAL
36000	LAND	-	10,119,783	10,119,783
36100	STRUCTURES & IMPROVEMENTS	-	28,637,602	28,637,602
36200	STATION EQUIPMENT	844	255,786,169	255,787,013
36400	POLES & FIXTURES	332,662,407	2,691	332,665,098
36500	OVERHEAD CONDUCTORS & DEVICES	264,487,146	55,858	264,543,004
36600	UNDERGROUND CONDUIT	304,924,688	9,505	304,934,193
36700	UNDERGROUND CONDUCTORS & DEVICES	319,438,651	178,107	319,616,758
36800	LINE TRANSFORMERS	739,612,413	602,511	740,214,924
36900	SERVICES - OVERHEAD	78,110,885	-	78,110,885
36902	SERVICES - UNDERGROUND	129,296,356	-	129,296,356
37000	METERS	78,781,512	-	78,781,512
37300	STREET LIGHTING	308,501,074	659	308,501,733
37400	ARO DISTRIBUTION	7,970,081	-	7,970,081
TOTAL ASSET COST		2,563,786,056	295,392,884	2,859,178,940

ACCOUNT 364: POLES & FIXTURES

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
A01	Pole Wood 25 FT: A01	3,363	457,153
A02	Pole Wood 30 FT: A02	70,920	39,057,231
A03	Pole Wood 35 FT: A03	73,706	63,374,696
A04	Pole Wood 40 FT: A04	109,763	105,641,008
A05	Pole Wood 45 FT: A05	58,044	77,926,046
A06	Pole Wood 50 FT: A06	7,272	19,348,159
A07	Pole Wood 55 FT: A07	1,389	3,918,666
A08	Pole Wood 60 FT: A08	302	855,207
A09	Pole Wood 65 FT: A09	(8)	(19,138)
A10	Pole Wood 70 FT: A10	-	(0)
A12	Pole Wood 80 FT: A12	10	53,323
A17	CONC/Wood Poles: A17	5	7,504
A18	Steel Reinforce-Wood Poles: A18	-	1,244
A19	Monolighting-Wood Poles: A19	1,151	2,003,391
A24	Pole Concrete 25 FT: A24	10	1,972
A25	Pole Concrete 30 FT: A25	156	34,846
A26	Pole Concrete 35 FT: A26	20	44,337
A27	Pole Concrete 40 FT: A27	1,188	1,277,866
A28	Pole Concrete 45 FT: A28	4,794	7,268,285
A29	Pole Concrete 50 FT: A29	142	1,491,929
A30	Pole Concrete 55 FT: A30	51	899,644

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

A31	Pole Concrete 60 FT: A31	17	295,891
A32	Pole Concrete 65 FT: A32	5	179,048
A33	Pole Concrete 70 FT: A33	5	108,765
A40	Pole Fiberglass 30 FT TO 80 FT: A40	42	182,509
A52	Pole Steel 40FT THRU 49FT: A52	927	4,783,017
A53	Pole Steel 60 FT: A53	21	122,233
A55	Pole Steel 70 FT: A55	5	66,679
A56	Pole Steel 75 FT: A56	6	141,954
A57	Pole Steel 80 FT: A57	2	41,364
A70	Pole Steel 50 FT THRU 59 FT: A70	167	1,395,700
A71	Pole Steel 90 FT: A71	1	(182)
D07	Post Concrete: D07	20	36,024
D14	Premium Lighting-Tenon Top Po: D14	1	666
ed:	Non-unitized:	947	1,668,060
TOTAL ACCOUNT 364 COST		334,444	332,665,098

ACCOUNT 365: OVERHEAD CONDUCTORS & DEVICES

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
B02	SW OIL 7 5KV 3PST: B02	-	478
B03	SW OIL 15KV SPST: B03	16	42,327
B04	SW OIL 15KV SPDT: B04	53	143,727
B05	SWITCH, RENEWABLE DISCONNECT: B05	1,968	1,248,705
B06	SW OIL Auto Transfer: B06	1	10,912
B10	SW AIR 5KV SPST: B10	152	8,672
B11	SW AIR 5KV 3PST: B11	2	405
B12	SW AIR 7. 5KV SPST: B12	124	7,919
B14	SW AIR 15KV SPST: B14	18,087	30,654,845
B15	SW AIR 15KV 2PST: B15	1,210	528,819
B16	SW AIR 15KV 2PDT: B16	23	7,700
B17	SW AIR 15KV 3PST: B17	32	646,091
B25	SW MATERIALS TRANS: B25	2,400	561,121
B26	Remote Terminal Unit: B26	1,447	7,993,836
B27	OPT MOTOR MECH: B27	10	46,608
B29	Wire CU 4 1/C: B29	2,921,974	311,879
B30	Wire CU 6 1/C: B30	14,257,722	1,767,401
B31	Wire CU 2 1/C: B31	10,528,782	3,572,057
B32	Wire CU 1/0 1/C: B32	970,255	163,466
B33	Wire CU 2/0 1/C: B33	2,670,217	3,606,417
B34	Wire CU 3/0 1/C: B34	1,747	2,877

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

B35	Wire CU 4/0 1/C: B35	2,700,161	3,896,313
B38	Wire CU 350M 1/C: B38	(1,289)	(40,332)
B39	Wire CU 400M 1/C: B39	1,454	2,141
B40	Wire CU 500M 1/C: B40	169,385	1,027,953
B42	Wire CU 500M 1/C: B42	776	11,477
B50	Wire ACSR 2 1/C: B50	12,347,385	2,243,162
B51	Wire ACSR 4/0 1/C: B51	3,130,699	1,047,281
B52	Wire ACSR 336M 1/C: B52	27,735,815	52,965,847
B53	Wire ACSR 636M 1/C: B53	16,560	13,444
B54	Wire ACSR 954M 1/C: B54	1	4,008
B55	Wire ACSR & ACSS 1590 1/C: B55	(50)	(993)
B57	Wire AL 7957 1/C: B57	323	6,306
B65	Wire AL 2 1/C: B65	35,187,593	66,012,582
B66	Wire AL 1/0 1/C: B66	5,274,101	1,237,104
B67	Wire AL 2/0 1/C: B67	14,475,355	18,324,519
B68	Wire AL 4/0 1/C: B68	2,394,383	3,165,768
B70	Wire AL 1/C 395 & 397M: B70	51,721	28,065
B71	Wire AL 636 1/C: B71	751	4,991
B72	Wire AL 1/C 740 & 795M: B72	1,324,865	1,408,198
B73	Wire AL 954M 1/CC: B73	3,263	172,223
B75	Wire AL 1590 1/C: B75	1,604	3,336
B77	Wire AL 4 2/C: B77	11,679,736	11,600,555
B78	Wire AL 2/0 3/C: B78	7,219,206	15,699,643
B79	Wire AL 2/0 4/C: B79	485,809	1,388,761
B80	Wire AL 4/0 3/C: B80	917,463	2,723,075
B81	Wire AL 4/0 4/C: B81	206,896	861,176
B83	Sectionilizer 70A DRY: B83	88	30,173
B85	Sectionilizer GN3: B85	6	23,933
B86	Sectionilizer GS: B86	10	736
B87	Sectionilizer KGN: B87	2	2,409
B88	Recloser H 1P: B88	126	479,717
B89	Recloser 4H 1P: B89	48	52,275
B90	Recloser L 1P: B90	153	98,051
B91	Recloser E 1P: B91	30	599,031
B92	S&C,TRIPSAVER,W/CUTOUT MT 6.3KA : B92	833	4,893,103
B93	Recloser 3H 3P: B93	9	268,974
B94	Recloser 6H 3P: B94	46	326,113
B95	Recloser R 3P: B95	47,076	5,112,645
B96	Recloser KWB 3P: B96	338	15,181,662
B97	Recloser D 1PH: B97	31	286,049
B98	Phase Converter: B98	501	1,044
C40	SW OIL/VAC 1PH CAPACITOR: C40	54	74,155
D53	Cable 6 3C CU UND ST LGHT: D53	175	2,621

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

ed:	Non-unitized:	173,392	1,683,569
F44	Cable AL 4/0 3C: F44	891	31
I89	Control Cable: I89	1,439	137,605
M52	Wire ACSR 336M I/C: M52	2,870	156,245
TOTAL ACCOUNT 365 COST		156,928,302	264,543,004

ACCOUNT 366: UNDERGROUND CONDUIT

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
E02	Conduit STL 3/4IN: E02	-	3,082
E03	Conduit STL 1IN: E03	1,177	6,136
E04	Conduit STL 1 1/4IN: E04	2,921	9,406
E05	Conduit STL 1 1/2IN: E05	10	17
E06	Conduit STL 2IN: E06	116,355	1,282,692
E07	Conduit STL 2 1/2IN: E07	790	3,140
E08	Conduit STL 3IN: E08	15,516	118,508
E09	Conduit STL 4IN: E09	124,964	2,232,641
E10	Conduit STL 5IN: E10	150	2,681
E11	Conduit STL 6IN: E11	55,051	2,248,110
E19	Conduit STL 18IN: E19	40	494
E21	Conduit FIB 3IN: E21	685	2,475
E22	Conduit FIB 3 1/2IN: E22	3,136	5,186
E23	Conduit FIB 4IN: E23	306,059	547,987
E24	Conduit FIB 6IN: E24	84	121
E30	Conduit PVC 1IN: E30	52,600	1,159,974
E31	Conduit PVC 1 1/4IN: E31	7,768	15,334
E32	Conduit PVC 1 1/2IN: E32	1,700	2,946
E33	Conduit PVC 2IN: E33	37,307,261	158,418,252
E34	Conduit PVC 3IN: E34	8,283,165	39,119,013
E35	Conduit PVC 4IN: E35	8,524,623	47,740,711
E36	Conduit PVC 5IN: E36	560	4,466
E37	Conduit PVC 6IN: E37	4,093,654	23,464,095
E38	Conduit PVC 6IN: E38	23,880	100,051
E59	Conduit AL 1 INCH: E59	1,483	7,428
E60	Conduit AL 1 1/4 INC: E60	112	897
E62	Conduit AL 2IN: E62	130	523
E65	Conduit AL 4IN: E65	60	367
E67	Conduit AL 6IN: E67	60	5,710
E74	Conduit CLAY 4IN: E74	22,245	37,466
E78	PULL/SW Gear Box Precast CONC.: E78	4,689	11,284,447

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

E79	Handhole Precast Concrete: E79	4,597	3,551,176
E80	Manhole Frame & COVR: E80	2,247	10,970,124
E81	Manhole Precast Concrete A: E81	7	21,753
E82	Manhole Precast Concrete S: E82	5	80,428
E83	Manhole Precast Concrete T: E83	47	803,453
E88	Vaults CY: E88	15	773,549
E89	DURO Vault: E89	125	21,999
E90	Conduit Bridge: E90	12	16,552
ed:	Non-unitized:	68,851	870,804
TOTAL ACCOUNT 366 COST		59,026,834	304,934,193

ACCOUNT 367: UNDERGROUND CONDUCTORS & DEVICES

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
B08	METAL CLAD SW GEAR 15KV: B08	1	45,874
B14	SW AIR 15KV SPST: B14	274	717,426
B25	SW MATERIALS TRANS: B25	1	2,294
B31	Wire CU 2 1/C: B31	592	4,752
B40	Wire CU 500M 1/C: B40	2,261	98,283
B52	Wire ACSR 336M 1/C: B52	120	5,219
D50	Cable 8 1/C DB: D50	265,895	76,886
D51	Cable 6 1/C DB: D51	244,793	185,935
D52	Cable 4 1/C DB: D52	22,397	49,644
D53	Cable 6 3C CU UND ST LGHT: D53	51,710	71,979
E78	PULL/SW Gear Box Precast CONC.: E78	9	10,113
ed:	Non-unitized:	51,309	3,135,415
F01	Cable CU 2 1/C: F01	160,242	209,524
F02	Cable CU 2 1C DB: F02	113,864	167,971
F03	Cable CU 2 2C 4 1C: F03	4,320	3,890
F04	Cable CU 2 2C 4 1C DB: F04	19,984	33,204
F05	Cable CU 2 3C: F05	32,112	410,260
F06	Cable CU 2 4C: F06	1,205	4,177
F08	Cable CU 2/0 1C: F08	35,706	31,958
F09	Cable CU 2/0 3/C: F09	525	2,600
F10	Cable CU 2/0 3C DB: F10	9,304	29,227
F11	Cable CU 2/0 2C 2 1C DB: F11	43,967	106,286
F12	Cable CU 4/0Z1/C: F12	75,401	98,944
F13	Cable CU 4/0 3C: F13	12,053	55,119
F14	Cable CU 4/0 4C: F14	1,657	13,694
F15	Cable CU 250M 1C: F15	10,895	9,818

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

F17	Cable CU 350M 3C: F17	265,133	470,872
F18	Cable CU 350M 3C DB: F18	111,178	84,722
F19	Cable CU 500M 1C: F19	554,518	1,485,241
F20	Cable CU 500M 3C: F20	203,035	6,607,542
F21	Cable CU 500M 3C DB: F21	19,103	187,034
F23	Cable CU 500M 4C: F23	58,647	1,611,627
F24	Cable CU 750M 3C: F24	72,208	1,445,799
F25	Cable CU 750M 3C 4/0 1C: F25	12,238	156,837
F26	Cable CU 1000M 1C: F26	2,100	239,755
F38	Cable AL 2/0 1/C: F38	12,207	62,539
F39	Cable AL 1/0 1/C: F39	24,424,392	60,581,742
F40	Cable AL 1/0 1C DB: F40	566,832	816,438
F41	Cable AL 1/0 3C: F41	9,211	3,892
F42	Cable AL 1/0 3C DB: F42	3,089,859	24,310,930
F43	Cable AL 4/0 1C: F43	53,064	171,805
F44	Cable AL 4/0 3C: F44	2,570,013	13,677,415
F45	Cable AL 500 1C: F45	115,500	419,800
F46	Cable AL 500M 3/C: F46	1,604,874	7,672,642
F47	Cable AL 750MCM 1/C: F47	3,940	29,891
F48	Cable AL 1000M 3C: F48	3,237,631	60,390,370
F50	Cable AL 4/0 2/C 2/0 1/C: F50	1,531,281	7,022,492
F51	Cable AL 4/0 1/C-2/0 1/C: F51	98,052	150,775
F54	Cable AL 300M2/C-4/0 2/C: F54	3,100	4,396
F57	v AL 500M2/C-300M1/C: F57	15,149	36,520
F60	Supervisory EQUIP: F60	232	23,889
F68	ENCL SWGEAR 3PH 15KV 200A: F68	30	187,216
F69	ENCL SWGEAR 3PH 15KV 600A: F69	354	7,087,217
F70	ENCLOSED SWITCHGEAR: F70	5,300	64,944,196
F71	ENCL SWGEAR AUTO TRANSFORMER: F71	11	334,616
F81	Pothead 1/C: F81	129,867	50,726,049
F83	Pothead 3/C: F83	93	116,327
F87	Spreaderhead 3C: F87	58	29,218
F89	Modules - Cable Transition 15K: F89	158	2,923,378
I41	SW AIR 15KV SPST: I41	15	4,114
I89	Control Cable: I89	19,763	18,971
TOTAL ACCOUNT 367 COST		39,949,743	319,616,758

ACCOUNT 368: LINE TRANSFORMERS

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
----------	---------------	------------------------	--------------------

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

C01	Arrester 3KV: C01	1,794	52,504
C02	Arrester 6KV: C02	2,972	58,982
C03	Arrester 10KV: C03	252,592	103,853,343
C04	Arrester 15V: C04	40	23,847
C11	Cutouts 50A 5KV: C11	2,086	33,728
C12	Cutouts 100A 5KV: C12	-	1,302
C14	Cutouts 100A 15KV: C14	177,507	65,707,123
C15	Cutouts 200A 15KV: C15	5,984	2,342,866
C24	CO & AR COMB 100A 15KV: C24	29	1,506
C26	Capacitor 2KVAR: C26	1	637
C27	Capacitor 3KVAR: C27	1,625	72,460
C28	Capacitor 5KVAR: C28	333	22,741
C29	Capacitor 7KVAR: C29	3	323
C30	Capacitor 15KVAR: C30	597	44,620
C31	Capacitor 25KAR: C31	566	72,505
C32	Capacitor 50KVAR: C32	151	46,928
C33	Capacitor 100KVAR: C33	(6)	(90,916)
C35	Capacitor 200KVAR: C35	22,070	27,483,084
C37	CAP BANK-PAD MOUNTED F/URD: C37	48	1,157,171
C40	SW OIL/VAC 1PH CAPACITOR: C40	926	1,707,499
C41	Capacitor Time Clock SW: C41	68	40,910
C56	Regulator 1 1/4KV: C56	20	4,919
C57	Regulator 2KV: C57	2	1,192
C60	Regulator 25KV: C60	28	35,255
C62	Regulator 50KV: C62	3	6,072
C63	Regulator 76KV: C63	112	3,136,363
C67	Regulator 167KVA: C67	9	31,594
C75	Sub-Arrester -48KV: C75	4	16,022
C81	Transclosure Low: C81	129	52,489
C82	Transclosure Single: C82	128	200,753
C83	Transclosure Double: C83	58	130,474
C84	Transclosure Triple: C84	12	52,212
ed:	Non-unitized:	1,436	2,320,338
G01	TRANSF LINE 1 KVA: G01	6	25,033
G03	TRANSF LINE 5KVA: G03	406	149,304
G04	TRANSF LINE 7.5KVA: G04	7	1,306
G05	TRANSF LINE 10KVA: G05	7,572	11,645,334
G06	TRANSF LINE 15 KVA: G06	14,506	23,498,106
G09	TRANSF LINE 25KVA: G09	34,046	70,793,700
G12	TRANSF LINE 37KVA: G12	24,185	63,454,369
G13	TRANSF LINE 50KVA: G13	17,053	54,388,975
G18	TRANSF LINE 75KVA: G18	4,795	18,197,162
G20	TRANSF LINE 100KVA: G20	1,886	8,034,970

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

G22	TRANSF LINE 150KVA: G22	7	15,000
G24	TRANSF LINE 167KVA: G24	754	4,284,443
G25	TRANSF LINE 176KVA: G25	1	1,226
G26	TRANSF LINE 200KVA: G26	1	1,420
G27	TRANSF LINE 225KVA: G27	2	5,146
G28	TRANSF LINE 250KVA: G28	93	708,629
G29	TRANSF LINE 300KVA: G29	7	18,914
G30	TRANSF LINE 332KVA: G30	2	3,818
G31	TRANSF LINE 333KVA: G31	47	298,828
G33	TRANSF LINE 500KVA: G33	23	117,870
G34	TRANSF LINE 750KVA: G34	4	18,974
G37	TRANSF LINE 1000 KVA: G37	18	116,315
G38	TRANSF LINE 1500KVA: G38	2	14,204
G39	TRANSF LINE 2000KVA: G39	6	75,217
G41	TRANSF LINE 667KVA: G41	3	14,295
G51	TRANSF NETWK 500KVA: G51	40	1,757,704
G52	TRANSF NETWK 750KVA: G52	33	967,544
G53	TRANSF NETWK 1000KVA: G53	27	878,015
G54	TRANSF NETWK 1500 KVA: G54	4	151,801
G55	TRANSF NETWK 2000KVA: G55	20	910,675
G56	TRANSF NETWK 2500KVA: G56	7	330,960
G66	NETWK PROT 1200A: G66	34	2,939,814
G67	NETWK PROT 1600A: G67	63	1,417,105
G69	NETWK PROT 1875A: G69	11	301,486
G71	NETWK PROT 2500A: G71	8	962,472
G72	NETWK PROT 3000A: G72	735	4,406,699
G73	NETWK PROT 3500A: G73	23	424,430
G80	TRANSF UNDG 833KVA: G80	15	68,073
G81	TRANSF URD 25KVA: G81	7,872	14,417,180
G82	TRANSF URD 37.5KVA: G82	15,895	31,283,466
G83	TRANSF URD 50KVA: G83	19,685	44,268,666
G84	TRANSF URD 75KVA: G84	14,649	48,561,197
G85	TRANSF URD 100KVA: G85	2,862	9,237,041
G86	TRANSF URD 112KVA: G86	8	10,957
G87	TRANSF URD 150KVA: G87	2,321	19,365,903
G88	TRANSF UND 167KVA: G88	859	2,926,731
G90	TRANSF URD 225KVA: G90	732	7,840,360
G91	TRANSF UND 250KVA: G91	19	107,127
G92	TRANSF UND 300KVA: G92	1,387	16,680,757
G93	TRANSF UND 500KVA: G93	1,145	16,940,459
G94	TRANSF UND 750KVA: G94	720	15,573,185
G95	TRANSF UND 1000KVA: G95	427	10,465,193
G96	TRNSF UND 1500KVA: G96	335	9,715,833

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

G97	TRANSF UND 2000KVA: G97	298	12,505,128
G98	TRANSF UND 2500KVA: G98	17	258,582
I51	Relay & Control Equip: I51	28	6,660
I89	Control Cable: I89	36	2,080
J11	CURR TRANSF PRI: J11	24	260
N56	Fiber Optic Cable: N56	31	27,976
TOTAL ACCOUNT 368 COST		647,129	740,214,924

ACCOUNT 373: STREET LIGHTING

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
A02	Pole Wood 30 FT: A02	77	72,752
A03	Pole Wood 35 FT: A03	4,177	4,463,894
A04	Pole Wood 40 FT: A04	35	40,397
A05	Pole Wood 45 FT: A05	277	208,484
A06	Pole Wood 50 FT: A06	6	4,375
A25	Pole Concrete 30 FT: A25	4	157,506
A26	Pole Concrete 35 FT: A26	1	1,442
A27	Pole Concrete 40 FT: A27	5	67,155
A28	Pole Concrete 45 FT: A28	26	148,399
A40	Pole Fiberglass 30 FT TO 80 FT: A40	1	1,958
B31	Wire CU 2 1/C: B31	791	1,290
B65	Wire AL 2 1/C: B65	18,815	18,358
B67	Wire AL 2/0 1/C: B67	122	189
B77	Wire AL 4 2/C: B77	438,706	401,158
B78	Wire AL 2/0 3/C: B78	2,222	4,870
B79	Wire AL 2/0 4/C: B79	-	1
C40	SW OIL/VAC 1PH CAPACITOR: C40	2	4,969
D02	Post Sheridan: D02	397	30,107
D03	Post Aluminium: D03	5,430	3,995,426
D05	Post Steel: D05	4,626	945,392
D06	Pole-Fiberglass: D06	6,628	1,782,478
D07	Post Concrete: D07	49,879	20,958,630
D10	Premium Lighting-Post Top Poles : D10	17,483	9,589,174
D11	Premium Lighting-Post Top Pol: D11	418	429,141
D12	Premium Lighting-Post Top Pol: D12	13,275	3,477,919
D13	Premium Lighting-Tenon Top Po: D13	3,052	3,085,594
D14	Premium Lighting-Tenon Top Po: D14	13,436	9,233,443

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

D15	Premium Lighting-Tenon Top Po: D15	92	81,010
D21	LUMINAIRE, LED, 47W AUTOBAHN: D21	42,308	19,668,065
D22	Luminaire HPS 4000L: D22	1,321	1,059,991
D25	Luminaire HPS 5800L: D25	13,899	3,510,592
D27	LUMINAIRE, LED, 105W AUTOBAHN: D27	6,215	4,384,148
D29	Luminaire HPS 9500L: D29	70,465	26,446,089
D30	Luminaire 20000L THRU 40,000L: D30	-	12,409
D31	Luminaire HPS 27500L THRU 36000L: D31	13,381	5,232,291
D32	LUMINAIRE, LED, 133W AUTOBAHN: D32	961	680,304
D33	Luminaire HPS 50000L: D33	10,356	4,465,000
D35	Luminaire HPS 16000L: D35	10,607	4,443,138
D36	Special Lighting: D36	3,567	1,539,427
D37	Premium Lighting-Post Top: D37	1,595	1,985,742
D38	Premium Lighting-Post Top: D38	7	6,806
D39	Premium Lighting-PTop Colonial, MH: D39	2,614	3,104,311
D40	Premium Lighting-Shoebox: D40	1,281	483,749
D41	Premium Lighting-Shoebox: D41	1,593	702,710
D42	Premium Lighting-Shoebox: D42	2,211	1,178,671
D43	Premium Lighting-Shoebox: D43	1,490	1,514,746
D44	Premium Lighting-Flood Light: D44	150	306,170
D45	Premium Lighting-Flood Light: D45	855	798,997
D46	Premium Lighting-Flood Light: D46	1,719	1,283,179
D48	Premium Lighting-Shoebox 100000L: D48	3,298	3,342,712
D49	Cable 8 2/C CU: D49	73,732	92,183
D50	Cable 8 1/C DB: D50	285,559	130,286
D51	Cable 6 1/C DB: D51	2,187,129	3,428,326
D52	Cable 4 1/C DB: D52	1,040,955	1,501,467
D53	Cable 6 3C CU UND ST LGHT: D53	13,006,640	32,072,316
D54	Cable 4 4/C UND ST LGT: D54	12,530	46,274
D55	Cable 2 4/C CU UND ST LGT: D55	5,165	14,778
D57	Cable 2/0 4/C CU UND ST LT: D57	1,260	6,594
D61	REG CON CUR 5KW: D61	1	434
D62	REG CON CUR 7KW: D62	2	957
D63	REG CON CUR 15KW: D63	8	11,100
D64	REG CON CUR 25KW: D64	88	157,977
D65	REG CON CUR 50KW: D65	39	46,510
D66	Controller Lighting: D66	79	40,870
D67	LUMINAIRE, LED, 145W AUTOBAHN: D67	7,798	5,000,179
D68	Luminaire, MH 350W: D68	42	41,653
D70	Floodlight, 350 MH: D70	106	199,958
D71	LUMINAIRE, LED, COOPER NAVION: D71	1,986	1,597,104
D72	LUMINAIRE, LED, ROADWAY 103W: D72	3,064	3,045,905
D73	LUMINAIRE, LED, ROADWAY 50W to 106W: D73	172	214,119

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

D74	LUMINAIRE, LED, ROADWAY 196W: D74	27	39,423
D75	LUMINAIRE, LED, ROADWAY 206W: D75	2,516	4,013,177
D76	LUMINAIRE, LED, SALEM POST TOP 67W: D76	3,607	6,084,019
D77	LUMINAIRE, LED, SALEM POST TOP 99W: D77	1,224	2,173,792
D78	LUMINAIRE, LED, AREA-LIGHTER 202W: D78	731	1,192,574
D79	LUMINAIRE, LED, AREA-LIGHTER 309W: D79	4,725	7,287,642
D81	LUMINAIRE, LED, FLOOD: D81	1,393	3,438,645
D82	LUMINAIRE, LED, MONGOOSE: D82	68	154,862
D83	LUMINAIRE, LED, CLASSIC PT: D83	1,993	1,687,799
D84	LUMINAIRE, LED, 88W EVOLVE: D84	1,028	552,131
D85	LUMINAIRE, LED, 305W-330W EVOLVE: D85	1,096	1,988,434
D86	LUMINAIRE, LED, 143W USSL EATON: D86	83	30,597
D87	LUMINAIRE, LED, 225W GALLEON: D87	306	579,427
D88	LUMINAIRE, LED, 333W GALLEON: D88	35	153,668
D89	LUMINAIRE, LED, 182W VERDEON: D89	7,899	6,152,659
D90	LUMINAIRE, LED, 247W VERDEON: D90	2,224	2,247,577
D91	LUMINAIRE, LED, 255W FLOOD 6x6: D91	596	1,009,117
D92	LUMINAIRE, LED, 199W FLOOD 6x6: D92	1,734	2,305,402
D93	LUMINAIRE, LED, 27W WATCH LIGHT: D93	7,176	2,688,007
D94	LUMINAIRE, LED, 26W GRNVIL PT: D94	1,727	1,637,313
D95	LUMINAIRE, LED, 39W GRNVIL PT: D95	4,887	7,185,242
D96	LUMINAIRE, LED, 60W GRNVIL PT: D96	224	310,264
D97	LUMINAIRE, LED, 55W UTILITY PT: D97	12,665	19,789,501
D98	LUMINAIRE, LED, 76W UTILITY PT: D98	2,694	4,564,141
E02	Conduit STL 3/4IN: E02	100	384
E03	Conduit STL 1IN: E03	1,190	1,396
E04	Conduit STL 1 1/4IN: E04	22,170	23,958
E06	Conduit STL 2IN: E06	99,820	254,511
E07	Conduit STL 2 1/2IN: E07	1,600	2,998
E08	Conduit STL 3IN: E08	652	3,401
E09	Conduit STL 4IN: E09	3,034	32,722
E11	Conduit STL 6IN: E11	189	4,575
E30	Conduit PVC 1IN: E30	23,912	28,166
E31	Conduit PVC 1 1/4IN: E31	2,330	4,003
E32	Conduit PVC 1 1/2IN: E32	2,975	2,541
E33	Conduit PVC 2IN: E33	7,970,503	26,956,216
E34	Conduit PVC 3IN: E34	42,801	127,975
E35	Conduit PVC 4IN: E35	10,440	57,677
E59	Conduit AL 1 INCH: E59	690	1,363
E60	Conduit AL 1 1/4 INC: E60	20	25
E78	PULL/SW Gear Box Precast CONC.: E78	5	9,239
E79	Handhole Precast Concrete: E79	490	198,202
ed:	Non-unitized:	314	9,228,996

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
PERIOD ENDING 12/31/2020

PAGE 24

F14	Cable CU 4/0 4C: F14	700	4,651
F39	Cable AL 1/0 1/C: F39	310	794
F44	Cable AL 4/0 3C: F44	2,995	29,578
F50	Cable AL 4/0 2/C 2/0 1/C: F50	112,673	1,056,089
H01	Cable AL 2 3/C OVHD SERV: H01	38,958	48,851
H09	Cable AL 1/0 3/C UNDG SERV: H09	65,835	152,610
H95	Cable AL 4 3/C OVHD SER: H95	2,000	1,652
TOTAL ACCOUNT 373 COST		25,863,594	308,501,733

CALCULATION OF STREET LIGHT POLES BOOKED IN FERC ACCOUNT 364

SL Rate Code (1)	Pole Height (2)	PAC Code (3)	Lgt Report 12/31/20		FERC 373		FERC 364			FERC 364 Remainder	
			Billed (4)	Units (5)	Units (6)	Deficiency (7)	Accum. Cost (8)	Units (9)	Avg Cost/Unit (10)	Units (11)	Accum. Cost (12)
						(5) - (6)	(7) x (11)		(9) / (10)	(10) - (7)	(11) x (12)
425	30 Ft W		32.003	32							
626	30 Ft W		16639.12	16,639							
		A02		16,671	77	16,594	\$ 9,138,687	\$ 39,057,231	70,920	\$ 550.72	54,326 \$ 29,918,544
627	35 Ft W	A03	17845.77	17,846	4,177	13,669	\$ 11,753,028	\$ 63,374,696	73,706	\$ 859.83	60,037 \$ 51,621,667
	40 Ft W	A04			35	149	\$ 143,405	\$ 105,641,008	109,763	\$ 962.45	109,614 \$ 105,497,603
	45 Ft W	A05			277	1,182	\$ 1,586,875	\$ 77,926,046	58,044	\$ 1,342.53	56,862 \$ 76,339,171
597	40/45 Ft W		1643.162	1,643	312	1,331			167,807		
637	35 Ft C	A26	4548.738	4,549	1	4,548	\$ 10,082,202	\$ 44,337	20	\$ 2,216.84	(4,528) \$ (10,037,865)
	40 Ft C	A27			5	173	\$ 186,087	\$ 1,277,866	1,188	\$ 1,075.64	1,015 \$ 1,091,780
	45 Ft C	A28			26	901	\$ 1,366,025	\$ 7,268,285	4,794	\$ 1,516.12	3,893 \$ 5,902,260
594	40/45 Ft C		1105.142	1,105	31	1,074			5,982		
				41,814	4,598	37,216	\$ 34,256,309	\$ 294,589,468	318,435		281,219 \$ 260,333,159
						FERC 364 Direct SL Poles					

CALCULATION OF STREET LIGHT CONDUCTOR BOOKED IN FERC ACCOUNT 365

OH Wire Duplex (1)	PAC Code (2)	Poles (3)	Avg Span (ft) (4)	FERC 365			FERC 365 Remainder			
				Wire Feet (5)	Accum. Cost (6)	Units (ft) (7)	Avg Cost/Unit (8)	Units (ft) (9)	Accum. Cost (10)	
				(3) x (4)	(5) x (9)	(7) / (8)	(8) - (5)	(9) x (10)		
#4 AL 2C	B77	37,216	129.9	4,834,358	\$ 4,801,585	11,600,555	11,679,736	\$ 0.99	6,845,378	6,798,970
					Direct SL Wire					

118

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

RESIDENT FERC ACCT	PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost	Secondary	Primary	Secondary	Primary	Assumptions:
364	A01	Pole Wood 25 FT: A01	3,363	457,153	3,363		457,153		25' are 100% Secondary
364	A02	Pole Wood 30 FT: A02	54,326	29,918,544	54,326		29,918,544		30' are 100% Secondary
364	A03	Pole Wood 35 FT: A03	60,037	51,621,667	30,019	30,019	25,810,834	25,810,834	35' are 50% Secondary
364	A04	Pole Wood 40 FT: A04	109,614	105,497,603		109,614	105,497,603		
364	A05	Pole Wood 45 FT: A05	56,862	76,339,171		56,862	76,339,171		
364	A06	Pole Wood 50 FT: A06	7,272	19,348,159		7,272	19,348,159		
364	A07	Pole Wood 55 FT: A07	1,389	3,918,666		1,389	3,918,666		
364	A08	Pole Wood 60 FT: A08	302	855,207		302	855,207		
364	A09	Pole Wood 65 FT: A09	(8)	(19,138)		(8)	(19,138)		
364	A10	Pole Wood 70 FT: A10	-	(0)		-	(0)		
364	A12	Pole Wood 80 FT: A12	10	53,323		10	53,323		
			<u>293,167</u>	<u>287,990,355</u>					
364	A17	CONC/Wood Poles: A17	5	7,504		5	7,504		
364	A18	Steel Reinforce-Wood Poles: A18	-	1,244		-	1,244		
364	A19	Monolighting-Wood Poles: A19	1,151	2,003,391		1,151	2,003,391		
									Assumptions:
364	A24	Pole Concrete 25 FT: A24	10	1,972	10		1,972		25' are 100% Secondary
364	A25	Pole Concrete 30 FT: A25	156	34,846	156		34,846		30' are 100% Secondary
364	A26	Pole Concrete 35 FT: A26	(4,528)	(10,037,865)	(2,264)	(2,264)	(5,018,933)	(5,018,933)	35' are 50% Secondary
364	A27	Pole Concrete 40 FT: A27	1,015	1,091,780		1,015	1,091,780		
364	A28	Pole Concrete 45 FT: A28	3,893	5,902,260		3,893	5,902,260		
364	A29	Pole Concrete 50 FT: A29	142	1,491,929		142	1,491,929		
364	A30	Pole Concrete 55 FT: A30	51	899,644		51	899,644		
364	A31	Pole Concrete 60 FT: A31	17	295,891		17	295,891		
364	A32	Pole Concrete 65 FT: A32	5	179,048		5	179,048		
364	A33	Pole Concrete 70 FT: A33	5	108,765		5	108,765		
			<u>766</u>	<u>(31,730)</u>					
364	A40	Pole Fiberglass 30 FT TO 80 FT: A40	42	182,509		42	182,509		
364	A52	Pole Steel 40FT THRU 49FT: A52	927	4,783,017		927	4,783,017		
364	A53	Pole Steel 60 FT: A53	21	122,233		21	122,233		
364	A55	Pole Steel 70 FT: A55	5	66,679		5	66,679		
364	A56	Pole Steel 75 FT: A56	6	141,954		6	141,954		
364	A57	Pole Steel 80 FT: A57	2	41,364		2	41,364		
364	A70	Pole Steel 50 FT THRU 59 FT: A70	167	1,395,700		167	1,395,700		
364	A71	Pole Steel 90 FT: A71	1	(182)		1	(182)		
			<u>1,129</u>	<u>6,550,765</u>					
		STREET LIGHTING - DIRECT ASSIGNMENT			85,610	210,651	\$ 51,204,416	\$ 245,499,623	\$ 296,704,039
364	D07	Post Concrete: D07	20	36,024	28.90%	71.10%	17.26%	82.74%	Apply to Poles
364	D14	Premium Lighting-Tenon Top Po: D14	1	666	Secondary	Primary	Secondary	Primary	

119

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 39 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

364		Various Wood and Concrete SL Poles	<u>37,216</u>	<u>34,256,309</u>
		Total SL Poles - Direct	37,237	34,292,999
364	ed:	Non-unitized:	947	1,668,060
		TOTAL ACCOUNT 364 COST	334,444	332,665,098

RESIDENT FERC ACCT	PAC Code	Property Unit		Sum of Accum. Quantity	Sum of Accum. Cost	Secondary	Primary	Secondary	Primary
365	B29	Wire CU 4 1/C: B29	0	2,921,974	311,879				
365	B30	Wire CU 6 1/C: B30	0	14,257,722	1,767,401				
365	B31	Wire CU 2 1/C: B31	0	10,528,782	3,572,057				
365	B32	Wire CU 1/0 1/C: B32	0	970,255	163,466				
365	B33	Wire CU 2/0 1/C: B33	0	2,670,217	3,606,417				
365	B34	Wire CU 3/0 1/C: B34	0	1,747	2,877				
365	B35	Wire CU 4/0 1/C: B35	0	2,700,161	3,896,313				
365	B38	Wire CU 350M 1/C: B38	0	(1,289)	(40,332)				
365	B39	Wire CU 400M 1/C: B39	0	1,454	2,141				
365	B40	Wire CU 500M 1/C: B40	0	169,385	1,027,953				
365	B42	Wire CU 500M 1/C: B42	0	<u>776</u>	<u>11,477</u>				
				34,221,182	14,321,649			\$	14,321,648.93
		PRIMARY CONDUCTOR							
365	B50	Wire ACSR 2 1/C: B50	0	12,347,385	2,243,162		12,347,385		2,243,162
365	B51	Wire ACSR 4/0 1/C: B51	0	3,130,699	1,047,281		3,130,699		1,047,281
365	B52	Wire ACSR 336M 1/C: B52	0	27,735,815	52,965,847		27,735,815		52,965,847
365	B53	Wire ACSR 636M 1/C: B53	0	16,560	13,444		16,560		13,444
365	B54	Wire ACSR 954M 1/C: B54	0	1	4,008		1		4,008
365	B55	Wire ACSR & ACSS 1590 1/C: B55	0	<u>(50)</u>	<u>(993)</u>		(50)		(993)
				43,230,410	56,272,749				
		PRIMARY CONDUCTOR							
365	B57	Wire AL 7957 1/C: B57	0	323	6,306		323		6,306
365	B65	Wire AL 2 1/C: B65	0	35,187,593	66,012,582		35,187,593		66,012,582
365	B66	Wire AL 1/0 1/C: B66	0	5,274,101	1,237,104		5,274,101		1,237,104
365	B67	Wire AL 2/0 1/C: B67	0	14,475,355	18,324,519		14,475,355		18,324,519
365	B68	Wire AL 4/0 1/C: B68	0	2,394,383	3,165,768		2,394,383		3,165,768
365	B70	Wire AL 1/C 395 & 397M: B70	0	51,721	28,065		51,721		28,065
365	B71	Wire AL 636 1/C: B71	0	751	4,991		751		4,991
365	B72	Wire AL 1/C 740 & 795M: B72	0	1,324,865	1,408,198		1,324,865		1,408,198
365	B73	Wire AL 954M 1/C: B73	0	3,263	172,223		3,263		172,223
365	B75	Wire AL 1590 1/C: B75	0	<u>1,604</u>	<u>3,336</u>		1,604		3,336
				58,713,958	90,363,092				
		SECONDARY MULTI-PLEX CABLE							

120

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

PAGE 26

365	B77	Wire AL 4 2/C: B77		6,845,378	6,798,970
365	B78	Wire AL 2/0 3/C: B78	0	7,219,206	15,699,643
365	B79	Wire AL 2/0 4/C: B79	0	485,809	1,388,761
365	B80	Wire AL 4/0 3/C: B80	0	917,463	2,723,075
365	B81	Wire AL 4/0 4/C: B81	0	206,896	861,176
				<u>15,674,751</u>	<u>27,471,625</u>
		PRIMARY LINE SWITCHES			
365	B02	SW OIL 7 5KV 3PST: B02	0	-	478
365	B03	SW OIL 15KV SPST: B03	0	16	42,327
365	B04	SW OIL 15KV SPDT: B04	0	53	143,727
365	B05	SWITCH, RENEWABLE DISCONNECT: B05	0	1,968	1,248,705
365	B06	SW OIL Auto Transfer: B06	0	1	10,912
365	B10	SW AIR 5KV SPST: B10	0	152	8,672
365	B11	SW AIR 5KV 3PST: B11	0	2	405
365	B12	SW AIR 7. 5KV SPST: B12	0	124	7,919
365	B14	SW AIR 15KV SPST: B14	0	18,087	30,654,845
365	B15	SW AIR 15KV 2PST: B15	0	1,210	528,819
365	B16	SW AIR 15KV 2PDT: B16	0	23	7,700
365	B17	SW AIR 15KV 3PST: B17	0	32	646,091
365	B25	SW MATERIALS TRANS: B25	0	2,400	561,121
365	B26	Remote Terminal Unit: B26	0	1,447	7,993,836
365	B27	OPT MOTOR MECH: B27	0	10	46,608
				<u>25,525</u>	<u>41,902,165</u>
		SECTIONALIZERS			
365	B83	Sectionilizer 70A DRY: B83	0	88	30,173
365	B85	Sectionilizer GN3: B85	0	6	23,933
365	B86	Sectionilizer GS: B86	0	10	736
365	B87	Sectionilizer KGN: B87	0	2	2,409
				<u>106</u>	<u>57,250</u>
		1-PHASE RECLOSERS			
365	B88	Recloser H 1P: B88	0	126	479,717
365	B89	Recloser 4H 1P: B89	0	48	52,275
365	B90	Recloser L 1P: B90	0	153	98,051
365	B91	Recloser E 1P: B91	0	30	599,031
365	B97	Recloser D 1PH: B97	0	31	286,049
				<u>388</u>	<u>1,515,123</u>
		3-PHASE RECLOSERS			
365	B93	Recloser 3H 3P: B93	0	9	268,974
365	B94	Recloser 6H 3P: B94	0	46	326,113
365	B95	Recloser R 3P: B95	0	47,076	5,112,645
365	B96	Recloser KWB 3P: B96	0	338	15,181,662
				<u>47,469</u>	<u>20,889,393</u>
365	B92	S&C,TRIPSAVER,W/CUTOOUT MT 6.3KA : B92	0	833	4,893,103

15,674,751	101,944,368	\$ 27,471,625	\$ 146,635,841	\$ 188,429,115
13.33%	86.67%	15.78%	84.22%	Apply to OH Conductors
Secondary	Primary	Secondary	Primary	

121

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 41 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

365	B98	Phase Converter: B98	0	501	1,044
		STREET LIGHTING - DIRECT ASSIGNMENT			
365	D53	Cable 6 3C CU UND ST LGHT: D53	0	175	2,621
365	B77	Wire AL 4 2/C: B77		<u>4,834,358</u>	<u>4,801,585</u>
		Total SL Wire - Direct		4,834,533	4,804,206
365	C40	SW OIL/VAC 1PH CAPACITOR: C40	0	54	74,155
365	F44	Cable AL 4/0 3C: F44		891	31 PRI/SEC
365	I89	Control Cable: I89		1,439	137,605
365	M52	Wire ACSR 336M I/C: M52		2,870	156,245
365	ed:	Non-unitized:	0	173,392	1,683,569
		TOTAL ACCOUNT 365 COST		156,928,302	264,543,004

RESIDENT FERC ACCT	PAC Code	Property Unit		Sum of Accum. Quantity	Sum of Accum. Cost
366	E02	Conduit STL 3/4IN: E02	0	-	3,082
366	E03	Conduit STL 1IN: E03	0	1,177	6,136
366	E04	Conduit STL 1 1/4IN: E04	0	2,921	9,406
366	E05	Conduit STL 1 1/2IN: E05	0	10	17
366	E06	Conduit STL 2IN: E06	0	116,355	1,282,692
366	E07	Conduit STL 2 1/2IN: E07	0	790	3,140
366	E08	Conduit STL 3IN: E08	0	15,516	118,508
366	E09	Conduit STL 4IN: E09	0	124,964	2,232,641
366	E10	Conduit STL 5IN: E10	0	150	2,681
366	E11	Conduit STL 6IN: E11	0	55,051	2,248,110
366	E19	Conduit STL 18IN: E19	0	<u>40</u>	<u>494</u>
				316,974	5,906,906
366	E21	Conduit FIB 3IN: E21	0	685	2,475
366	E22	Conduit FIB 3 1/2IN: E22	0	3,136	5,186
366	E23	Conduit FIB 4IN: E23	0	306,059	547,987
366	E24	Conduit FIB 6IN: E24	0	<u>84</u>	<u>121</u>
				309,964	555,768
366	E30	Conduit PVC 1IN: E30	0	52,600	1,159,974
366	E31	Conduit PVC 1 1/4IN: E31	0	7,768	15,334
366	E32	Conduit PVC 1 1/2IN: E32	0	1,700	2,946
366	E33	Conduit PVC 2IN: E33	0	<u>37,307,261</u>	<u>158,418,252</u>

122

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

366	E34	Conduit PVC 3IN: E34	0	8,283,165	39,119,013
366	E35	Conduit PVC 4IN: E35	0	8,524,623	47,740,711
366	E36	Conduit PVC 5IN: E36	0	560	4,466
366	E37	Conduit PVC 6IN: E37	0	4,093,654	23,464,095
366	E38	Conduit PVC 6IN: E38	0	23,880	100,051
				58,295,211	270,024,843
366	E59	Conduit AL 1 INCH: E59	0	1,483	7,428
366	E60	Conduit AL 1 1/4 INC: E60	0	112	897
366	E62	Conduit AL 2IN: E62	0	130	523
366	E65	Conduit AL 4IN: E65	0	60	367
366	E67	Conduit AL 6IN: E67	0	60	5,710
				1,845	14,925
366	E74	Conduit CLAY 4IN: E74	0	22,245	37,466
366	E90	Conduit Bridge: E90	0	12	16,552
366	E78	PULL/SW Gear Box Precast CONC.: E78	0	4,689	11,284,447
366	E79	Handhole Precast Concrete: E79	0	4,597	3,551,176
366	E80	Manhole Frame & COVR: E80	0	2,247	10,970,124
366	E81	Manhole Precast Concrete A: E81	0	7	21,753
366	E82	Manhole Precast Concrete S: E82	0	5	80,428
366	E83	Manhole Precast Concrete T: E83	0	47	803,453
				2,306	11,875,758
366	E88	Vaults CY: E88	0	15	773,549
366	E89	DURO Vault: E89	0	125	21,999
				140	795,548
366	ed:	Non-unitized:	0	68,851	870,804
		TOTAL ACCOUNT 366 COST		59,026,834	304,934,193

RESIDENT	PAC	Property Unit	Sum of	Sum of	Secondary	Primary	Secondary	Primary
FERC ACCT	Code		Accum. Quantity	Accum. Cost				
367	F01	Cable CU 2 1/C: F01	0	160,242			209,524	
367	F02	Cable CU 2 1C DB: F02	0	113,864			167,971	
367	F03	Cable CU 2 2C 4 1C: F03	0	4,320			3,890	

123

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

367	F04	Cable CU 2 2C 4 1C DB: F04	0	19,984	33,204
367	F05	Cable CU 2 3C: F05	0	32,112	410,260
367	F06	Cable CU 2 4C: F06	0	1,205	4,177
367	F08	Cable CU 2/0 1C: F08	0	35,706	31,958
367	F09	Cable CU 2/0 3/C: F09	0	525	2,600
367	F10	Cable CU 2/0 3C DB: F10	0	9,304	29,227
367	F11	Cable CU 2/0 2C 2 1C DB: F11	0	43,967	106,286
367	F12	Cable CU 4/0Z1/C: F12	0	75,401	98,944
367	F13	Cable CU 4/0 3C: F13	0	12,053	55,119
367	F14	Cable CU 4/0 4C: F14	0	1,657	13,694
367	F15	Cable CU 250M 1C: F15	0	10,895	9,818
367	F17	Cable CU 350M 3C: F17	0	265,133	470,872
367	F18	Cable CU 350M 3C DB: F18	0	111,178	84,722
367	F19	Cable CU 500M 1C: F19	0	554,518	1,485,241
367	F20	Cable CU 500M 3C: F20	0	203,035	6,607,542
367	F21	Cable CU 500M 3C DB: F21	0	19,103	187,034
367	F23	Cable CU 500M 4C: F23	0	58,647	1,611,627
367	F24	Cable CU 750M 3C: F24	0	72,208	1,445,799
367	F25	Cable CU 750M 3C 4/0 1C: F25	0	12,238	156,837
367	F26	Cable CU 1000M 1C: F26	0	2,100	239,755
				<u>1,819,395</u>	<u>13,466,100</u>

\$ 13,466,100

367	F38	Cable AL 2/0 1/C: F38	0	12,207	62,539
367	F39	Cable AL 1/0 1/C: F39	0	24,424,392	60,581,742
367	F40	Cable AL 1/0 1C DB: F40	0	566,832	816,438
367	F41	Cable AL 1/0 3C: F41	0	9,211	3,892
367	F42	Cable AL 1/0 3C DB: F42	0	3,089,859	24,310,930
367	F43	Cable AL 4/0 1C: F43	0	53,064	171,805
367	F44	Cable AL 4/0 3C: F44	0	2,570,013	13,677,415
367	F45	Cable AL 500 1C: F45	0	115,500	419,800
367	F46	Cable AL 500M 3/C: F46	0	1,604,874	7,672,642
367	F47	Cable AL 750MCM 1/C: F47	0	3,940	29,891
367	F48	Cable AL 1000M 3C: F48	0	3,237,631	60,390,370
367	F50	Cable AL 4/0 2/C 2/0 1/C: F50	0	1,531,281	7,022,492
367	F51	Cable AL 4/0 1/C-2/0 1/C: F51	0	98,052	150,775
367	F54	Cable AL 300M2/C-4/0 2/C: F54	0	3,100	4,396
367	F57	v AL 500M2/C-300M1/C: F57	0	15,149	36,520
				<u>37,335,105</u>	<u>175,351,648</u>

	<u>Sec Count</u>	<u>Pri Count</u>	<u>Sec Cost</u>	<u>Pri Cost</u>	
	12,207		62,539		
		24,424,392		60,581,742	
		566,832		816,438	
		9,211		3,892	
		3,089,859		24,310,930	
	5,163	47,900	16,348	155,457	Allocated to Sec & Pri
	250,082	2,319,931	1,301,497	12,375,918	based on subtotal %
	115,500		419,800		
	1,604,874		7,672,642		
					\$ 29,891
		3,237,631		60,390,370	
	1,531,281		7,022,492		
	98,052		150,775		
					\$ 4,396
	15,149		36,520		
	3,377,064	31,327,924	15,364,768	146,103,372	Subtotal
	9.73%	90.27%	9.52%	90.48%	
	Secondary	Primary	Secondary	Primary	
	3,632,310	33,695,755	\$ 16,682,613	\$ 158,634,747	\$ 188,817,748
	9.73%	90.27%	9.52%	90.48%	Apply to UG Conductors

367	F81	Pothead 1/C: F81	0	129,867	50,726,049
367	F83	Pothead 3/C: F83	0	93	116,327
367	F87	Spreaderhead 3C: F87	0	58	29,218
367	F89	Modules - Cable Transition 15K: F89	0	158	2,923,378
				<u>130,176</u>	<u>53,794,972</u>

367	F60	Supervisory EQUIP: F60	0	232	23,889
-----	-----	------------------------	---	-----	--------

124

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 44 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

PAGE 26

367	F68	ENCL SWGEAR 3PH 15KV 200A: F68	0	30	187,216
367	F69	ENCL SWGEAR 3PH 15KV 600A: F69	0	354	7,087,217
367	F70	ENCLOSED SWITCHGEAR: F70	0	5,300	64,944,196
367	F71	ENCL SWGEAR AUTO TRANSFORMER: F71	0	11	334,616
				5,927	72,577,133
		UG SWITCHES			
367	E78	PULL/SW Gear Box Precast CONC.: E78	0	9	10,113
		OH CONDUCTOR			
367	B31	Wire CU 2 1/C: B31	0	592	4752 SEC
367	B40	Wire CU 500M 1/C: B40	0	2261	98283 SEC
367	B52	Wire ACSR 336M 1/C: B52	0	120	5,219 PRI
				2,973	108,254
		OH SWITCHES			
367	B08	METAL CLAD SW GEAR 15KV: B08	0	1	45,874
367	B14	SW AIR 15KV SPST: B14	0	274	717,426
367	B25	SW MATERIALS TRANS: B25	0	1	2,294
				276	765,595
		STREET LIGHTING - DIRECT ASSIGNMENT			
367	D50	Cable 8 1/C DB: D50	0	265,895	76,886
367	D51	Cable 6 1/C DB: D51	0	244,793	185,935
367	D52	Cable 4 1/C DB: D52	0	22,397	49,644
367	D53	Cable 6 3C CU UND ST LGHT: D53	0	51,710	71,979
				584,795	384,443
367	I41	SW AIR 15KV SPST: I41	0	15	4,114
367	I89	Control Cable: I89	0	19,763	18,971
367	ed:	Non-unitized:	0	51,309	3,135,415
		TOTAL ACCOUNT 367 COST		39,949,743	319,616,758

RESIDENT FERC ACCT	PAC Code	Property Unit		Sum of Accum. Quantity	Sum of Accum. Cost
		OH TRANSFORMERS			
368	G01	TRANSF LINE 1 KVA: G01	0	6	25,033
368	G03	TRANSF LINE 5KVA: G03	0	406	149,304
368	G04	TRANSF LINE 7.5KVA: G04	0	7	1,306
368	G05	TRANSF LINE 10KVA: G05	0	7,572	11,645,334
368	G06	TRANSF LINE 15 KVA: G06	0	14,506	23,498,106
368	G09	TRANSF LINE 25KVA: G09	0	34,046	70,793,700

125

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 45 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

368	G12	TRANSF LINE 37KVA: G12	0	24,185	63,454,369
368	G13	TRANSF LINE 50KVA: G13	0	17,053	54,388,975
368	G18	TRANSF LINE 75KVA: G18	0	4,795	18,197,162
368	G20	TRANSF LINE 100KVA: G20	0	1,886	8,034,970
368	G22	TRANSF LINE 150KVA: G22	0	7	15,000
368	G24	TRANSF LINE 167KVA: G24	0	754	4,284,443
368	G25	TRANSF LINE 176KVA: G25	0	1	1,226
368	G26	TRANSF LINE 200KVA: G26	0	1	1,420
368	G27	TRANSF LINE 225KVA: G27	0	2	5,146
368	G28	TRANSF LINE 250KVA: G28	0	93	708,629
368	G29	TRANSF LINE 300KVA: G29	0	7	18,914
368	G30	TRANSF LINE 332KVA: G30	0	2	3,818
368	G31	TRANSF LINE 333KVA: G31	0	47	298,828
368	G33	TRANSF LINE 500KVA: G33	0	23	117,870
368	G34	TRANSF LINE 750KVA: G34	0	4	18,974
368	G37	TRANSF LINE 1000 KVA: G37	0	18	116,315
368	G38	TRANSF LINE 1500KVA: G38	0	2	14,204
368	G39	TRANSF LINE 2000KVA: G39	0	6	75,217
368	G41	TRANSF LINE 667KVA: G41	0	3	14,295
				105,432	255,882,556
368	C81	Transclosure Low: C81	0	129	52,489
368	C82	Transclosure Single: C82	0	128	200,753
368	C83	Transclosure Double: C83	0	58	130,474
368	C84	Transclosure Triple: C84	0	12	52,212
				327	435,928
		NETWORK TRANSFORMERS			
368	G51	TRANSF NETWK 500KVA: G51	0	40	1,757,704
368	G52	TRANSF NETWK 750KVA: G52	0	33	967,544
368	G53	TRANSF NETWK 1000KVA: G53	0	27	878,015
368	G54	TRANSF NETWK 1500 KVA: G54	0	4	151,801
368	G55	TRANSF NETWK 2000KVA: G55	0	20	910,675
368	G56	TRANSF NETWK 2500KVA: G56	0	7	330,960
				131	4,996,699
368	G66	NETWK PROT 1200A: G66	0	34	2,939,814
368	G67	NETWK PROT 1600A: G67	0	63	1,417,105
368	G69	NETWK PROT 1875A: G69	0	11	301,486
368	G71	NETWK PROT 2500A: G71	0	8	962,472
368	G72	NETWK PROT 3000A: G72	0	735	4,406,699
368	G73	NETWK PROT 3500A: G73	0	23	424,430
				874	10,452,006

UG TRANSFORMERS

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

368	G80	TRANSF UNDG 833KVA: G80	0	15	68,073
368	G81	TRANSF URD 25KVA: G81	0	7,872	14,417,180
368	G82	TRANSF URD 37.5KVA: G82	0	15,895	31,283,466
368	G83	TRANSF URD 50KVA: G83	0	19,685	44,268,666
368	G84	TRANSF URD 75KVA: G84	0	14,649	48,561,197
368	G85	TRANSF URD 100KVA: G85	0	2,862	9,237,041
368	G86	TRANSF URD 112KVA: G86	0	8	10,957
368	G87	TRANSF URD 150KVA: G87	0	2,321	19,365,903
368	G88	TRANSF UND 167KVA: G88	0	859	2,926,731
368	G90	TRANSF URD 225KVA: G90	0	732	7,840,360
368	G91	TRANSF UND 250KVA: G91	0	19	107,127
368	G92	TRANSF UND 300KVA: G92	0	1,387	16,680,757
368	G93	TRANSF UND 500KVA: G93	0	1,145	16,940,459
368	G94	TRANSF UND 750KVA: G94	0	720	15,573,185
368	G95	TRANSF UND 1000KVA: G95	0	427	10,465,193
368	G96	TRNSNF UND 1500KVA: G96	0	335	9,715,833
368	G97	TRANSF UND 2000KVA: G97	0	298	12,505,128
368	G98	TRANSF UND 2500KVA: G98	0	17	258,582
				<u>69,246</u>	<u>260,225,838</u>
		OH VOLTAGE REGULATORS			
368	C56	Regulator 1 1/4KV: C56	0	20	4,919
368	C57	Regulator 2KV: C57	0	2	1,192
368	C60	Regulator 25KV: C60	0	28	35,255
368	C62	Regulator 50KV: C62	0	3	6,072
368	C63	Regulator 76KV: C63	0	112	3,136,363
368	C67	Regulator 167KVA: C67	0	9	31,594
				<u>174</u>	<u>3,215,395</u>
		OH CAPACITORS			
368	C26	Capacitor 2KVAR: C26	0	1	637
368	C27	Capacitor 3KVAR: C27	0	1,625	72,460
368	C28	Capacitor 5KVAR: C28	0	333	22,741
368	C29	Capacitor 7KVAR: C29	0	3	323
368	C30	Capacitor 15KVAR: C30	0	597	44,620
368	C31	Capacitor 25KAR: C31	0	566	72,505
368	C32	Capacitor 50KVAR: C32	0	151	46,928
368	C33	Capacitor 100KVAR: C33	0	(6)	(90,916)
368	C35	Capacitor 200KVAR: C35	0	22,070	27,483,084
				<u>25,340</u>	<u>27,652,383</u>
		CAPACITOR SWITCHES			
368	C40	SW OIL/VAC 1PH CAPACITOR: C40	0	926	1,707,499
368	C41	Capacitor Time Clock SW: C41	0	68	40,910
				<u>994</u>	<u>1,748,409</u>
		UG CAPACITORS			
368	C37	CAP BANK-PAD MOUNTED F/URD: C37	0	48	1,157,171

127

TAMPA ELECTRIC COMPANY
 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

LIGHTNING ARRESTERS						
368	C01	Arrester 3KV: C01	0	1,794	52,504	
368	C02	Arrester 6KV: C02	0	2,972	58,982	
368	C03	Arrester 10KV: C03	0	252,592	103,853,343	
368	C04	Arrester 15V: C04	0	40	23,847	
				257,398	103,988,677	\$ 404.00
368	C75	Sub-Arrester -48KV: C75	0	4	16,022	
FUSED CUTOUPS						
368	C11	Cutouts 50A 5KV: C11	0	2,086	33,728	
368	C12	Cutouts 100A 5KV: C12	0	-	1,302	
368	C14	Cutouts 100A 15KV: C14	0	177,507	65,707,123	
368	C15	Cutouts 200A 15KV: C15	0	5,984	2,342,866	
				185,577	68,085,019	\$ 366.88
368	C24	CO & AR COMB 100A 15KV: C24	0	29	1,506	
368	I51	Relay & Control Equip: I51	0	28	6,660	
368	I89	Control Cable: I89	0	36	2,080	
368	J11	CURR TRANSF PRI: J11	0	24	260	
368	N56	Fiber Optic Cable: N56	0	31	27,976	
368	ed:	Non-unitized:	0	1,436	2,320,338	
		TOTAL ACCOUNT 368 COST		647,129	740,214,924	

RESIDENT FERC ACCT	PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
373		TOTAL ACCOUNT 373 COST	25,863,594	308,501,733

		SL DIRECT	Non-Unitized	Other Property	364 - 368 Property
POLES & FIXTURES	\$ 332,665,098	34,292,999	1,668,060	-	296,704,039
OVERHEAD CONDUCTORS & DEVICES	\$ 264,543,004	4,804,206	1,683,569	293,850	257,761,380
UNDERGROUND CONDUIT	\$ 304,934,193	-	870,804	-	304,063,389
UNDERGROUND CONDUCTORS & DEVICES	\$ 319,616,758	384,443	3,135,415	23,085	316,073,815

128

LINE TRANSFORMERS	\$	<u>740,214,924</u>	<u>-</u>	<u>2,320,338</u>	<u>36,977</u>	<u>737,857,610</u>
	\$	1,961,973,977	39,481,649	9,678,185	353,911	1,912,460,231

WOOD POLE REGRESSION ANALYSIS

INPUT DATA SOURCES:

Pole Counts - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Height:		Transverse Load in lbs	Current Instl Cost		X2	XY	nX	nX2	nY	nXY	Weighted Regression
Count	n		kip ft X	per Unit Y							
Class:											
10	-	370	-	\$ -	-	-	-	-	-	-	Slope: 2.2600
9	-	740	-	\$ -	-	-	-	-	-	-	Intercept: 286.6261
8	-	--	-	\$ -	-	-	-	-	-	-	
7	-	1,200	-	\$ -	-	-	-	-	-	-	
6	10,845	1,500	40.50	\$ 378	1,640	15,311.91	439,223	17,788,511	4,100,190	166,057,704	Unweighted Regression
5	372	1,900	51.30	\$ 403	2,632	20,650.05	19,084	978,989	149,743	7,681,819	N = 6
4	34,008	2,400	64.80	\$ 433	4,199	28,065.53	2,203,718	142,800,952	14,729,205	954,452,476	Slope: 1.7823
3	51	3,000	81.00	\$ 470	6,561	38,054.52	4,131	334,611	23,960	1,940,780	Intercept: 314.9370
2	58	3,700	99.90	\$ 513	9,980	51,210.12	5,794	578,841	29,732	2,970,187	
1	8	4,500	121.50	\$ 512	14,762	62,151.81	972	118,098	4,092	497,214	
H-1	-	5,400	-	\$ -	-	-	-	-	-	-	
H-2	-	6,400	-	\$ -	-	-	-	-	-	-	
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	Total No. Units: 45,342
H-4	-	8,700	-	\$ -	-	-	-	-	-	-	Total Rebuild Cost: \$ 19,036,922
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	Customer Cost: \$ 12,996,199 68.27% Applied to Secondary
H-6	-	11,400	-	\$ -	-	-	-	-	-	-	Demand Cost: \$ 6,040,723 31.73% Poles
45,342			459	2,708	39,774	215,444	2,672,922	162,600,002	19,036,922	1,133,600,181	
N = Σ n			Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	

Height:		Transverse Load in lbs	Current Instl Cost		X2	XY	nX	nX2	nY	nXY	Weighted Regression
Count	n		kip ft X	per Unit Y							
Class:											
10	-	370	-	\$ -	-	-	-	-	-	-	Slope: 2.1748
9	-	740	-	\$ -	-	-	-	-	-	-	Intercept: 325.8287
8	-	--	-	\$ -	-	-	-	-	-	-	
7	-	1,200	-	\$ -	-	-	-	-	-	-	
6	91	1,500	48.00	\$ 430.22	2,304	20,650.56	4,368	209,664	39,150	1,879,201	Unweighted Regression
5	520	1,900	60.80	\$ 458.06	3,697	27,850.05	31,616	1,922,253	238,191	14,482,025	N = 7
4	94,716	2,400	76.80	\$ 492.85	5,898	37,850.88	7,274,189	558,657,700	46,680,781	3,585,083,950	Slope: 2.1748
3	94	3,000	96.00	\$ 534.61	9,216	51,322.56	9,024	866,304	50,253	4,824,321	
2	17,015	3,700	118.40	\$ 583.32	14,019	69,065.09	2,014,576	238,525,798	9,925,190	1,175,142,472	

130

WOOD POLE REGRESSION ANALYSIS

INPUT DATA SOURCES:

Pole Counts - TECO GIS Distribution System

Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

				\$									
1	59	4,500	144.00	\$ 639.00	20,736	92,016.00	8,496	1,223,424	37,701	5,428,944	Intercept:	325.8282	
H-1	-	5,400	-	-	-	-	-	-	-	-			
H-2	1	6,400	204.80	\$ 771.23	41,943	157,947.90	205	41,943	771	157,948			
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	Total No. Units:	112,496	
H-4	-	8,700	-	\$ -	-	-	-	-	-	-			
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	Total Rebuild Cost:	\$ 56,972,037	
H-6	-	11,400	-	\$ -	-	-	-	-	-	-			
	112,496		749	3,909	97,812	456,703	9,342,474	801,447,086	56,972,037	4,786,998,861	Customer Cost:	\$ 36,654,422	64.34%
	N = Σ n		Σ X	Σ Y	Σ X²	Σ XY	Σ nX	Σ nX²	Σ nY	Σ nXY	Demand Cost:	\$ 20,317,615	35.66%

Height:
45 Foot

Current
Instl Cost

	Count	Transverse Load in lbs	kip ft	per Unit									
	n		X	Y	X ²	XY	nX	nX ²	nY	nXY	Weighted Regression		
Class:													
10	-	370	-	\$ -	-	-	-	-	-	-	Slope:	2.4113	
9	-	740	-	\$ -	-	-	-	-	-	-			
8	-	--	-	\$ -	-	-	-	-	-	-	Intercept:	309.8021	
7	-	1,200	-	\$ -	-	-	-	-	-	-			
6	11	1,500	54.75	\$ 449.54	2,998	24,612.32	602	32,973	4,945	270,735	Unweighted Regression		
5	14	1,900	69.35	\$ 483.23	4,809	33,512.00	971	67,332	6,765	469,168	N = 6		
4	30,516	2,400	87.60	\$ 519.14	7,674	45,476.66	2,673,202	234,172,460	15,842,076	1,387,765,879			
3	7,731	3,000	109.50	\$ 584.20	11,990	63,969.90	846,545	92,696,623	4,516,450	494,551,297	Slope:	2.3075	
2	16,611	3,700	135.05	\$ 635.49	18,239	85,822.92	2,243,316	302,959,765	10,556,124	1,425,604,599			
1	3,615	4,500	164.25	\$ 699.42	26,978	114,879.74	593,764	97,525,696	2,528,403	415,290,242	Intercept:	323.2062	
H-1	-	5,400	-	\$ -	-	-	-	-	-	-			
H-2	-	6,400	-	\$ -	-	-	-	-	-	-			
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	Total No. Units:	58,498	
H-4	-	8,700	-	\$ -	-	-	-	-	-	-			
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	Total Rebuild Cost:	\$ 33,454,764	
H-6	-	11,400	-	\$ -	-	-	-	-	-	-			
	58,498		621	3,371	72,688	368,274	6,358,399	727,454,849	33,454,764	3,723,951,920	Customer Cost:	\$ 18,122,801	54.17%
	N = Σ n		Σ X	Σ Y	Σ X²	Σ XY	Σ nX	Σ nX²	Σ nY	Σ nXY	Demand Cost:	\$ 15,331,963	45.83%

Height:
50 Foot

Current
Instl Cost

131

WOOD POLE REGRESSION ANALYSIS

INPUT DATA SOURCES:

Pole Counts - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Class:	<u>Count</u>	Transverse Load in lbs	<u>kip ft</u>	<u>per Unit</u>	<u>X2</u>	<u>XY</u>	<u>nX</u>	<u>nX2</u>	<u>nY</u>	<u>nXY</u>	Weighted Regression	
	<u>n</u>		<u>X</u>	<u>Y</u>							Slope:	Intercept:
10	-	370	-	\$ -	-	-	-	-	-	-	Slope:	2.4803
9	-	740	-	\$ -	-	-	-	-	-	-		
8	--	-	-	\$ -	-	-	-	-	-	-	Intercept:	364.9491
7	-	1,200	-	\$ -	-	-	-	-	-	-		
6	-	1,500	-	\$ -	-	-	-	-	-	-	Unweighted Regression	
5	2	1,900	69.35	\$ 533.53	4,809	37,000.31	139	9,619	1,067	74,001	N = 5	
4	77	2,400	87.60	\$ 573.18	7,674	50,210.57	6,745	590,880	44,135	3,866,214		
3	65	3,000	109.50	\$ 645.02	11,990	70,629.69	7,118	779,366	41,926	4,590,930	Slope:	2.5477
2	472	3,700	135.05	\$ 701.64	18,239	94,756.48	63,744	8,608,573	331,174	44,725,060		
1	6,338	4,500	164.25	\$ 772.23	26,978	126,838.78	1,041,017	170,986,960	4,894,394	803,904,172	Intercept:	356.8477
H-1	-	5,400	-	\$ -	-	-	-	-	-	-		
H-2	-	6,400	-	\$ -	-	-	-	-	-	-		
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	Total No. Units:	6,954
H-4	-	8,700	-	\$ -	-	-	-	-	-	-		
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	Total Rebuild Cost:	\$ 5,312,696
H-6	-	11,400	-	\$ -	-	-	-	-	-	-		
	6,954		566	3,226	69,690	379,436	1,118,762	180,975,398	5,312,696	857,160,375	Customer Cost:	\$ 2,537,856 47.77%
	N = Σ n		Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Demand Cost:	\$ 2,774,840 52.23%

Class:	<u>Height:</u> 55 Foot		<u>kip ft</u>	<u>per Unit</u>	<u>X2</u>	<u>XY</u>	<u>nX</u>	<u>nX2</u>	<u>nY</u>	<u>nXY</u>	Weighted Regression	
	<u>Count</u>	Transverse Load in lbs									<u>X</u>	<u>Y</u>
10	-	370	-	\$ -	-	-	-	-	-	-	Slope:	2.7998
9	-	740	-	\$ -	-	-	-	-	-	-		
8	--	-	-	\$ -	-	-	-	-	-	-	Intercept:	411.0676
7	-	1,200	-	\$ -	-	-	-	-	-	-		
6	-	1,500	-	\$ -	-	-	-	-	-	-	Unweighted Regression	
5	-	1,900	-	\$ -	-	-	-	-	-	-	N = 4	
4	15	2,400	87.60	\$ 646.36	7,674	56,621.14	1,314	115,106	9,695	849,317		
3	14	3,000	109.50	\$ 727.37	11,990	79,647.02	1,533	167,864	10,183	1,115,058	Slope:	2.8729
2	67	3,700	135.05	\$ 791.22	18,239	106,854.26	9,048	1,221,980	53,012	7,159,235		
1	1,150	4,500	164.25	\$ 870.82	26,978	143,032.19	188,888	31,024,772	1,001,443	164,487,013	Intercept:	402.4124
H-1	-	5,400	-	\$ -	-	-	-	-	-	-		

132

WOOD POLE REGRESSION ANALYSIS

INPUT DATA SOURCES:

Pole Counts - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

H-2	-	6,400	-	\$ -	-	-	-	-	-	-	-	-	-	Total No. Units:	1,246
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	-	-	-	Total Rebuild Cost:	\$ 1,074,333
H-4	-	8,700	-	\$ -	-	-	-	-	-	-	-	-	-	Customer Cost:	\$ 512,190 47.68%
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	-	-	-	Demand Cost:	\$ 562,143 52.32%
H-6	-	11,400	-	\$ -	-	-	-	-	-	-	-	-	-		
		1,246		496	3,036	64,881	386,155	200,783	32,529,721	1,074,333	173,610,623				
		N = Σ n		Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY				

Class:	Height: 60 Foot		Transverse Load in lbs	kip ft X	Current Instl Cost per Unit Y	X2	XY	nX	nX2	nY	nXY	Weighted Regression	
	Count n											Slope:	Intercept:
10	-	370	-	\$ -	-	-	-	-	-	-	-	Slope:	9.4679
9	-	740	-	\$ -	-	-	-	-	-	-	-	Intercept:	1,446.8387
8	-	--	-	\$ -	-	-	-	-	-	-	-	Unweighted Regression N = 4	
7	-	1,200	-	\$ -	-	-	-	-	-	-	-	Slope:	9.9023
6	-	1,500	-	\$ -	-	-	-	-	-	-	-	Intercept:	1,387.0089
5	-	1,900	-	\$ -	-	-	-	-	-	-	-		
4	1	2,400	87.60	\$ 2,227.84	7,674	195,158.78	88	7,674	2,228	195,159			
3	1	3,000	109.50	\$ 2,507.06	11,990	274,523.07	110	11,990	2,507	274,523	Slope:	9.9023	
2	50	3,700	135.05	\$ 2,727.14	18,239	368,300.26	6,753	911,925	136,357	18,415,013	Intercept:	1,387.0089	
1	131	4,500	164.25	\$ 3,001.50	26,978	492,996.38	21,517	3,534,126	393,197	64,582,525			
H-1	-	5,400	-	\$ -	-	-	-	-	-	-	-	Total No. Units:	183
H-2	-	6,400	-	\$ -	-	-	-	-	-	-	-	Total Rebuild Cost:	\$ 534,288
H-3	-	7,500	-	\$ -	-	-	-	-	-	-	-	Customer Cost:	\$ 264,771 49.56%
H-4	-	8,700	-	\$ -	-	-	-	-	-	-	-	Demand Cost:	\$ 269,517 50.44%
H-5	-	10,000	-	\$ -	-	-	-	-	-	-	-		
H-6	-	11,400	-	\$ -	-	-	-	-	-	-	-		
		183		496	10,464	64,881	1,330,978	28,466	4,465,715	534,288	83,467,220		
		N = Σ n		Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY		

Weighted Average of 35' through 65' Poles

Total Rebuild Cost: \$ 116,385,042

133

WOOD POLE REGRESSION ANALYSIS

INPUT DATA SOURCES:

Pole Counts - TECO GIS Distribution System
Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Customer Cost: \$ 71,088,240 61.08%

Demand Cost: \$ 45,296,802 38.92%

Weighted Average w/ 1/2 of 35 ft pole cost

Total Rebuild Cost: \$ 106,866,580

Customer Cost: \$ 64,590,140 60.44% Applied to

Primary

Demand Cost: \$ 42,276,440 39.56%

Poles

OVERHEAD CONDUCTOR REGRESSION ANALYSIS

INPUT DATA SOURCES: Conductor Counts (feet) - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

OH ACSR Primary Wire Size	MCM	Count	Current Instl Cost per Unit	X ²	XY	nX	nX ²	nY	nXY	Weighted Regression		
	X	n	Y									
954.0	954.00			-	-	-	-	-	-	Slope:	0.0020	
795.0	795.00	853,843	2.36	632,025	1,876.20	678,805,185	539,650,122,075	2,015,069	1,601,980,237	Intercept:	0.7479	
500.0	500.00			-	-	-	-	-	-			
336.4	336.40	26,592,672	1.43	113,165	481.05	8,945,774,861	3,009,358,663,173	38,027,521	12,792,458,051	Unweighted Regression		
4/0	211.60	2,734	1.23	44,775	260.27	578,514	122,413,647	3,363	711,573			
2/0	133.10	8,287	1.03	17,716	137.09	1,103,000	146,809,260	8,536	1,136,090	N = 5		
1/0	105.60			-	-	-	-	-	-			
2	66.36	4,144	0.89	4,404	59.06	274,996	18,248,724	3,688	244,746	Slope:	0.0020	
4	41.74			-	-	-	-	-	-			
6	26.24			-	-	-	-	-	-	Intercept:	0.7708	
10	10.38			-	-	-	-	-	-			
	1,542.5	27,461,680	6.94	812,084	2,814	9,626,536,556	3,549,296,256,879	40,058,177	14,396,530,696	Total No. Units:	27,461,680	
	Σ X	Σ Y	Σ X ²	Σ XY	Σ nX	Σ nX ²	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost:	\$ 40,058,177	
										Customer Cost:	\$ 20,539,240	51.27%
										Demand Cost:	\$ 19,518,937	48.73%

OH AAAC Primary Wire Size	MCM	Count	Current Instl Cost per Unit	X ²	XY	nX	nX ²	nY	nXY	Weighted Regression	
	X	n	Y								
954.0	954.00			-	-	-	-	-	-	Slope:	0.0023
795.0	795.00			-	-	-	-	-	-	Intercept:	0.7385
500.0	500.00			-	-	-	-	-	-		
336.4	336.40	1,053	1.43	113,165	481.05	354,229	119,162,703	1,506	506,548	Unweighted Regression	
4/0	211.60	4,987,096	1.23	44,775	260.27	1,055,269,514	223,295,029,078	6,134,128	1,297,981,502	N = 6	
2/0	133.10	16,818,803	1.03	17,716	137.09	2,238,582,679	297,955,354,615	17,323,367	2,305,740,160		
1/0	105.60	127	0.98	11,151	103.49	13,411	1,416,223	124	13,143		
2	66.36	47,444,649	0.89	4,404	59.06	3,148,426,908	208,929,609,591	42,225,738	2,802,099,948	Slope:	0.0020
4	41.74			-	-	-	-	-	-		
6	26.24	411	0.82	689	21.48	10,785	282,989	337	8,830	Intercept:	0.7664
10	10.38			-	-	-	-	-	-		
	879.3	69,252,139	6.38	191,899	1,062	6,442,657,526	730,300,855,198	65,685,200	6,406,350,130	Total No. Units:	69,252,139
	Σ X	Σ Y	Σ X ²	Σ XY	Σ nX	Σ nX ²	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost:	\$ 65,685,200

135

OVERHEAD CONDUCTOR REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Customer Cost: \$ 51,142,807 77.86%
 Demand Cost: \$ 14,542,392 22.14%

Weighted Average of All OH Primary Wires

Total Rebuild Cost: \$ 105,743,377
 Customer Cost: \$ 71,682,048 67.79%
 Demand Cost: \$ 34,061,329 32.21%

No. of Units 96,713,819
 \$ 0.741

PRIMARY MDS = 60,185,870 feet

Customer Cost: \$ 44,608,376 42.19% Applied to
 Demand Cost: \$ 61,135,001 57.81% OH Primary
 Conductor

OH Multiplex Secondary Wire Size	Bundle MCM X	Count n	Current Instl Cost per Unit Y	X ²	XY	nX	nX ²	nY	nXY
4/0 4/C	846.40	206,717	2.68	716,393	2,268.35	174,964,888	148,090,281,135	554,000	468,905,900
4/0 3/C	634.80	487,399	2.12	402,971	1,345.78	309,400,727	196,407,581,182	1,033,285	655,929,540
2/0 4/C	532.40	912,378	1.84	283,450	979.62	485,749,861	258,613,225,922	1,678,775	893,779,744
2/0 3/C	399.30	7,231,414	1.54	159,440	614.92	2,887,503,710	1,152,980,231,413	11,136,378	4,446,755,713
4 2/C	83.48	6,782,506	0.87	6,969	72.63	566,203,601	47,266,676,601	5,900,780	492,597,133
	2,496.4	15,620,413	9.05	1,569,223	5,281	4,423,822,786	1,803,357,996,254	20,303,219	6,957,968,030
	Σ X	Σ Y	Σ X ²	Σ XY	Σ nX	Σ nX ²	Σ nY	Σ nXY	Σ nXY

Weighted Regression
 Slope: 0.0022
 Intercept: 0.6784
 Unweighted Regression
 N = 5
 Slope: 0.0024
 Intercept: 0.6303
 Total No. Units: 15,620,413
 Total Rebuild Cost: \$ 20,303,219

136

OVERHEAD CONDUCTOR REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Customer Cost: \$ 10,596,162 52.19%

Demand Cost: \$ 9,707,057 47.81%

Total Rebuild Cost: \$ 20,303,219

Customer Cost: \$ 10,596,162 52.19%

Demand Cost: \$ 9,707,057 47.81%

No. of Units 15,620,413
 \$ 0.678

SECONDARY MDS = 26,496,530 feet

Customer Cost: \$ 8,987,007 44.26% Applied to OH Secondary

Demand Cost: \$ 11,316,212 55.74% Conductor

Determination of the Common Neutral

Pole miles of OH Primary = P	P =	6,148.7 miles	32,465,083 FT
Pole miles of OH Secondary Laterals = SL	SL =	1,161.3 miles	6,131,820 FT
Pole miles of OH Secondary Underbuild = SU	SU =	1,797.1 miles	9,488,593 FT
Pole miles of OH Secondary Lines = S = SU + SL	S =	2,958.4 miles	
Total Pole miles of OH Lines = T = P + SL	T =	7,310.0 miles	
Total Length of the OH System Neutral = N = T	N =	7,310.0 miles	
Neutral Segments:			
Secondary Ns =	St =	1,161.3 miles	
Common N NC = SU	NC =	1,797.1 miles	
Primary Ne NP = P - NC		4,351.6 miles	

<u>Poles</u>		<u>Average Span</u>
210,651	Pri	154 FT
85,610	Sec	72 FT

GIS Mapping System Wire Lengths (Multiplex Cable Measured in FT)

<u>Size</u>	<u>All Secondary</u>	<u>Sec Laterals</u>	<u>Secondary Underbuild</u>
4	2,192,994	629,335	1,563,659
2/0	10,458,849	4,193,032	6,265,817
4/0	586,599	374,406	212,193
	13,238,442	5,196,773	8,041,669
		39.3%	60.7%
FERC 365 Multiplex Cable	15,620,413		

137

OVERHEAD CONDUCTOR REGRESSION ANALYSIS INPUT DATA SOURCES: Conductor Counts (feet) - TECO GIS Distribution System
Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

Length of Distribution Lines for Minimum Distribution System:

Primary + Neutral = $P + NP + 0.5(PMDS)$ =	11,398.8 miles	60,185,870 FT
Secondary + Neutral = $S + NS + 0.5(SMDS)$ =	5,018.28 miles	26,496,530 FT

UNDERGROUND CONDUCTOR REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO Distribution Plant Accounting
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

UG AL Primary

Wire Size	Bundle MCM	Count n	Current Instl Cost per Unit Y	X2	XY	nX	nX2	nY	nXY	Weighted Regression
1/0 1C	105.55	23,895,809	2.39	11,141	252.26	2,522,202,604	266,218,484,859	57,110,983	6,028,064,224	Slope: 0.0058
4/0 1C	211.60	56,277	3.18	44,775	672.89	11,908,213	2,519,777,913	178,961	37,868,118	Intercept: 2.2825
1/0 3C	316.65	2,991,951	6.10	100,267	1,931.57	947,401,373	299,994,644,701	18,250,903	5,779,148,374	Unweighted Regression
4/0 3C	634.80	2,288,897	9.54	402,971	6,055.99	1,452,991,816	922,359,204,543	21,836,077	13,861,541,921	N = 5
1000 3C	3000.00	3,142,131	19.14	9,000,000	57,420.00	9,426,393,930	28,279,181,790,000	60,140,393	180,421,179,820	Slope: 0.0054
										Intercept: 3.4680
	4,268.6	32,375,065	40.35	9,559,154	66,333	14,360,897,936	29,770,273,902,016	157,517,317	206,127,802,457	Total No. Units: 32,375,065
	Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost: \$ 157,517,317
										Customer Cost: \$ 73,895,184 <input type="text" value="46.91%"/> Applied to UG Primary
										Demand Cost: \$ 83,622,133 <input type="text" value="53.09%"/> Conductor

UG AL Secondary

Wire Size	Bundle MCM	Count n	Current Instl Cost per Unit Y	X2	XY	nX	nX2	nY	nXY	Weighted Regression
2/0 1C	133.10	12,207	3.81	17,716	507.11	1,624,752	216,254,451	46,509	6,190,304	Slope: 0.0066
4/0 1C	211.60	6,133	2.48	44,775	524.77	1,297,637	274,579,989	15,209	3,218,140	Intercept: 1.1661
500 1C	500.00	114,839	5.49	250,000	2,745.00	57,419,300	28,709,650,000	630,464	315,231,957	Unweighted Regression
4/0 3C	634.80	1,778,627	5.24	402,971	3,326.35	1,129,072,470	716,735,204,200	9,320,006	5,916,339,745	N = 5
500M 3C	1500.00	1,561,845	11.04	2,250,000	16,560.00	2,342,767,500	3,514,151,250,000	17,242,769	25,864,153,200	Slope: 0.0058
										Intercept: 2.1355
	2,979.5	3,473,650	28.06	2,965,461	23,663	3,532,181,659	4,260,086,938,640	27,254,956	32,105,133,346	Total No. Units: 3,473,650
	Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost: \$ 27,254,956
										Customer Cost: \$ 4,050,522 <input type="text" value="14.86%"/> Applied to UG Secondary
										Demand Cost: \$ 23,204,434 <input type="text" value="85.14%"/> Conductor

139

LINE TRANSFORMER REGRESSION ANALYSIS

INPUT DATA SOURCES: Conductor Counts (feet) - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

1-Phase OH 120/240 V KVA <u>X</u>	Count <u>n</u>	Current Instl Cost per Unit <u>Y</u>	<u>X2</u>	<u>XY</u>	<u>nX</u>	<u>nX2</u>	<u>nY</u>	<u>nXY</u>	<u>Weighted Regression</u>	
1.5	7	\$783.15	2	1,175	11	16	5,482	8,223	Slope:	30.4409
5	99	\$1,317.09	25	6,585	495	2,475	130,392	651,960	Intercept:	1,342.6603
10	6,839	\$1,766.34	100	17,663	68,390	683,900	12,079,999	120,799,993	Unweighted Regression	
15	13,317	\$1,801.19	225	27,018	199,755	2,996,325	23,986,447	359,796,708	N = 14	
25	30,834	\$2,201.59	625	55,040	770,850	19,271,250	67,883,826	1,697,095,652	Slope:	32.7779
37.5	22,264	\$2,445.86	1,406	91,720	834,900	31,308,750	54,454,627	2,042,048,514	Intercept:	2,055.7527
50	15,515	\$2,662.93	2,500	133,147	775,750	38,787,500	41,315,359	2,065,767,948	Total No. Units: 94,385	
75	3,986	\$3,327.57	5,625	249,568	298,950	22,421,250	13,263,694	994,777,052	Total Rebuild Cost: \$ 222,130,960	
100	1,157	\$4,698.95	10,000	469,895	115,700	11,570,000	5,436,685	543,668,515	Customer Cost: \$ 126,726,989 57.05%	
150	-	-	-	-	-	-	-	-	Demand Cost: \$ 95,403,971 42.95%	
167	316	\$9,641.65	27,889	1,610,156	52,772	8,812,924	3,046,761	508,809,154		
250	42	\$7,199.77	62,500	1,799,943	10,500	2,625,000	302,390	75,597,585		
333	3	\$17,416.73	110,889	5,799,770	999	332,667	52,250	17,399,311		
500	2	\$28,924.95	250,000	14,462,475	1,000	500,000	57,850	28,924,950		
750	-	-	-	-	-	-	-	-		
833	-	-	-	-	-	-	-	-		
1,000	4	\$28,799.08	1,000,000	28,799,080	4,000	4,000,000	115,196	115,196,320		
1,250	-	\$ -	-	-	-	-	-	-		
2,569.0	94,385	112,987	1,471,787	53,523,234	3,134,072	143,312,057	222,130,960	8,570,541,883		
Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Σ nXY		

1-Phase OH 240/480 V KVA <u>X</u>	Count <u>n</u>	Current Instl Cost per Unit <u>Y</u>	<u>X2</u>	<u>XY</u>	<u>nX</u>	<u>nX2</u>	<u>nY</u>	<u>nXY</u>	<u>Weighted Regression</u>	
1.5	-	-	-	-	-	-	-	-	Slope:	42.2321
5	-	-	-	-	-	-	-	-	Intercept:	871.4241
10	-	-	-	-	-	-	-	-	Unweighted Regression	
15	1	\$1,801.19	225	27,018	15	225	1,801	27,018	N = 9	
25	1,799	\$2,201.59	625	55,040	44,975	1,124,375	3,960,660	99,016,510		
37.5	739	\$2,445.86	1,406	91,720	27,713	1,039,219	1,807,491	67,780,895		

140

LINE TRANSFORMER REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System

Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

50	801	\$2,662.93	2,500	133,147	40,050	2,002,500	2,133,007	106,650,347		
75	508	\$3,327.57	5,625	249,568	38,100	2,857,500	1,690,406	126,780,417	Slope:	42.8683
100	458	\$4,698.95	10,000	469,895	45,800	4,580,000	2,152,119	215,211,910		
150	-	-	-	-	-	-	-	-	Intercept:	697.4855
167	229	\$9,641.65	27,889	1,610,156	38,243	6,386,581	2,207,938	368,725,621		
250	21	\$7,199.77	62,500	1,799,943	5,250	1,312,500	151,195	37,798,793		
333	3	\$17,416.73	110,889	5,799,770	999	332,667	52,250	17,399,311	Total No. Units:	4,559
500	-	-	-	-	-	-	-	-		
750	-	-	-	-	-	-	-	-	Total Rebuild Cost:	\$ 14,156,867
833	-	-	-	-	-	-	-	-		
1,000	-	-	-	-	-	-	-	-	Customer Cost:	\$ 3,972,822 28.06%
1,250	-	-	-	-	-	-	-	-		
									Demand Cost:	\$ 10,184,044 71.94%
1,052.5	4,559	51,396	221,659	10,236,255	241,145	19,635,567	14,156,867	1,039,390,822		
ΣX	ΣY	ΣX^2	ΣXY	ΣnX	ΣnX^2	ΣnY	ΣnXY	ΣnXY		

Weighted Average of all 1-Phase OH Transformers

Total Rebuild Cost:	\$ 236,287,827
Customer Cost:	\$ 130,699,811 55.31%
Demand Cost:	\$ 105,588,015 44.69%

Combined Regression since unit costs of above analyses were the same for both voltage categories.

1-Phase OH
 120/240 V
 240/480 V

KVA	Count	Current Instl Cost per Unit	X ²	XY	nX	nX ²	nY	nXY	Weighted Regression
X	n	Y							
1.5	7	\$783.15	2	1,175	11	16	5,482	8,223	Slope: 32.4108
5	99	\$1,317.09	25	6,585	495	2,475	130,392	651,960	
10	6,839	\$1,766.34	100	17,663	68,390	683,900	12,079,999	120,799,993	Intercept: 1,282.4869
15	13,318	\$1,801.19	225	27,018	199,770	2,996,550	23,988,248	359,823,726	
25	32,633	\$2,201.59	625	55,040	815,825	20,395,625	71,844,486	1,796,112,162	Unweighted Regression
37.5	23,003	\$2,445.86	1,406	91,720	862,613	32,347,969	56,262,118	2,109,829,409	N = 14
50	16,316	\$2,662.93	2,500	133,147	815,800	40,790,000	43,448,366	2,172,418,294	
75	4,494	\$3,327.57	5,625	249,568	337,050	25,278,750	14,954,100	1,121,557,469	Slope: 32.7779
100	1,615	\$4,698.95	10,000	469,895	161,500	16,150,000	7,588,804	758,880,425	

LINE TRANSFORMER REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System

Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

150	-	-	-	-	-	-	-	-	-	Intercept:	2,055.7527
167	545	\$9,641.65	27,889	1,610,156	91,015	15,199,505	5,254,699	877,534,775			
250	63	\$7,199.77	62,500	1,799,943	15,750	3,937,500	453,586	113,396,378			
333	6	\$17,416.73	110,889	5,799,770	1,998	665,334	104,500	34,798,623	Total No. Units:	98,944	
500	2	\$28,924.95	250,000	14,462,475	1,000	500,000	57,850	28,924,950			
750	-	-	-	-	-	-	-	-	Total Rebuild Cost:	\$ 236,287,827	
833	-	-	-	-	-	-	-	-			
1,000	4	\$28,799.08	1,000,000	28,799,080	4,000	4,000,000	115,196	115,196,320	Customer Cost:	\$ 126,894,388	53.70% Applied to OH Line
1,250	-	\$ -	-	-	-	-	-	-	Demand Cost:	\$ 109,393,439	46.30% Transformers
2,569.0	98,944	112,987	1,471,787	53,523,234	3,375,216	162,947,624	236,287,827	9,609,932,705			
ΣX	ΣY	ΣX^2	ΣXY	ΣnX	ΣnX^2	ΣnY	ΣnXY	ΣnXY			

Chart Coordinates	1,282.4869	0
	17,487.89	500

142

1-Phase UG
Group 1

KVA	Count	Current Instl Cost per Unit	X ²	XY	nX	nX ²	nY	nXY	Weighted Regression		
X	n	Y	X ²	XY	nX	nX ²	nY	nXY			
10	17	\$1,766.34	100	17,663.40	170	1,700	30,028	300,278	Slope:	42.8310	
15	37	\$1,801.19	225	27,017.85	555	8,325	66,644	999,660	Intercept:	826.1062	
25	76	\$2,201.59	625	55,039.75	1,900	47,500	167,321	4,183,021			
37.5	92	\$2,445.86	1,406	91,719.75	3,450	129,375	225,019	8,438,217	Unweighted Regression		
50	73	\$2,662.93	2,500	133,146.50	3,650	182,500	194,394	9,719,695	N = 11		
75	72	\$3,327.57	5,625	249,567.75	5,400	405,000	239,585	17,968,878			
100	46	\$4,698.95	10,000	469,895.00	4,600	460,000	216,152	21,615,170	Slope:	42.3023	
150	2	\$7,166.94	22,500	1,075,041.00	300	45,000	14,334	2,150,082	Intercept:	821.6349	
167	56	\$9,641.65	27,889	1,610,155.55	9,352	1,561,784	539,932	90,168,711			
225	-	-	-	-	-	-	-	-			
250	16	\$7,199.77	62,500	1,799,942.50	4,000	1,000,000	115,196	28,799,080	Total No. Units:	497	
333	10	\$17,416.73	110,889	5,799,770.42	3,330	1,108,890	174,167	57,997,704	Total Rebuild Cost:	\$ 1,982,772	
500	-	-	-	-	-	-	-	-	Customer Cost:	\$ 410,575	20.71%
750	-	-	-	-	-	-	-	-			
1,000	-	-	-	-	-	-	-	-			
1,500	-	-	-	-	-	-	-	-			
2,000	-	-	-	-	-	-	-	-			
2,500	-	-	-	-	-	-	-	-			

LINE TRANSFORMER REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System

Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

3,000	-	-	-	-	-	-	-	-	-	Demand Cost:	\$ 1,572,197	79.29%
1,212.5	497	60,330	244,259	11,328,959	36,707	4,950,074	1,982,772	242,340,496				
ΣX	ΣY	ΣX^2	ΣXY	ΣnX	ΣnX^2	ΣnY	ΣnXY	ΣnXY				

1-Phase UG
 Group 2
 KVA

X	n	Y	X ²	XY	nX	nX ²	nY	nXY
10	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-
25	7,856	\$2,988.59	625	74,714.75	196,400	4,910,000	23,478,363	586,959,076
37.5	16,181	\$3,114.67	1,406	116,800.13	606,788	22,754,531	50,398,475	1,889,942,823
50	19,849	\$3,625.68	2,500	181,284.00	992,450	49,622,500	71,966,122	3,598,306,116
75	12,739	\$4,085.25	5,625	306,393.75	955,425	71,656,875	52,042,000	3,903,149,981
100	2,818	\$4,506.78	10,000	450,678.00	281,800	28,180,000	12,700,106	1,270,010,604
150	4	\$7,880.94	22,500	1,182,141.00	600	90,000	31,524	4,728,564
167	792	\$7,191.30	27,889	1,200,947.10	132,264	22,088,088	5,695,510	951,150,103
225	1	\$11,328.84	50,625	2,548,989.00	225	50,625	11,329	2,548,989
250	20	\$13,780.20	62,500	3,445,050.00	5,000	1,250,000	275,604	68,901,000
333	-	-	-	-	-	-	-	-
500	-	-	-	-	-	-	-	-
750	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-
1,500	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-
2,500	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-
1,079.5	60,260	58,502	183,670	9,506,998	3,170,952	200,602,619	216,599,033	12,275,697,256
ΣX	ΣY	ΣX^2	ΣXY	ΣnX	ΣnX^2	ΣnY	ΣnXY	ΣnXY

1-Phase UG
 Group 3
 KVA

X	n	Y	X ²	XY	nX	nX ²	nY	nXY
10	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-
25	7,856	\$2,988.59	625	74,714.75	196,400	4,910,000	23,478,363	586,959,076
37.5	16,181	\$3,114.67	1,406	116,800.13	606,788	22,754,531	50,398,475	1,889,942,823
50	19,849	\$3,625.68	2,500	181,284.00	992,450	49,622,500	71,966,122	3,598,306,116
75	12,739	\$4,085.25	5,625	306,393.75	955,425	71,656,875	52,042,000	3,903,149,981
100	2,818	\$4,506.78	10,000	450,678.00	281,800	28,180,000	12,700,106	1,270,010,604
150	4	\$7,880.94	22,500	1,182,141.00	600	90,000	31,524	4,728,564
167	792	\$7,191.30	27,889	1,200,947.10	132,264	22,088,088	5,695,510	951,150,103
225	1	\$11,328.84	50,625	2,548,989.00	225	50,625	11,329	2,548,989
250	20	\$13,780.20	62,500	3,445,050.00	5,000	1,250,000	275,604	68,901,000
333	-	-	-	-	-	-	-	-
500	-	-	-	-	-	-	-	-
750	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-
1,500	-	-	-	-	-	-	-	-
2,000	-	-	-	-	-	-	-	-
2,500	-	-	-	-	-	-	-	-
3,000	-	-	-	-	-	-	-	-
1,079.5	60,260	58,502	183,670	9,506,998	3,170,952	200,602,619	216,599,033	12,275,697,256
ΣX	ΣY	ΣX^2	ΣXY	ΣnX	ΣnX^2	ΣnY	ΣnXY	ΣnXY

Weighted Regression	
Slope:	26.0200
Intercept:	2,225.2071
Unweighted Regression	N = 9
Slope:	45.9488
Intercept:	988.9419
Total No. Units:	60,260
Total Rebuild Cost:	\$ 216,599,033
Customer Cost:	\$ 134,090,983 61.91%
Demand Cost:	\$ 82,508,050 38.09%

Weighted Regression

143

LINE TRANSFORMER REGRESSION ANALYSIS

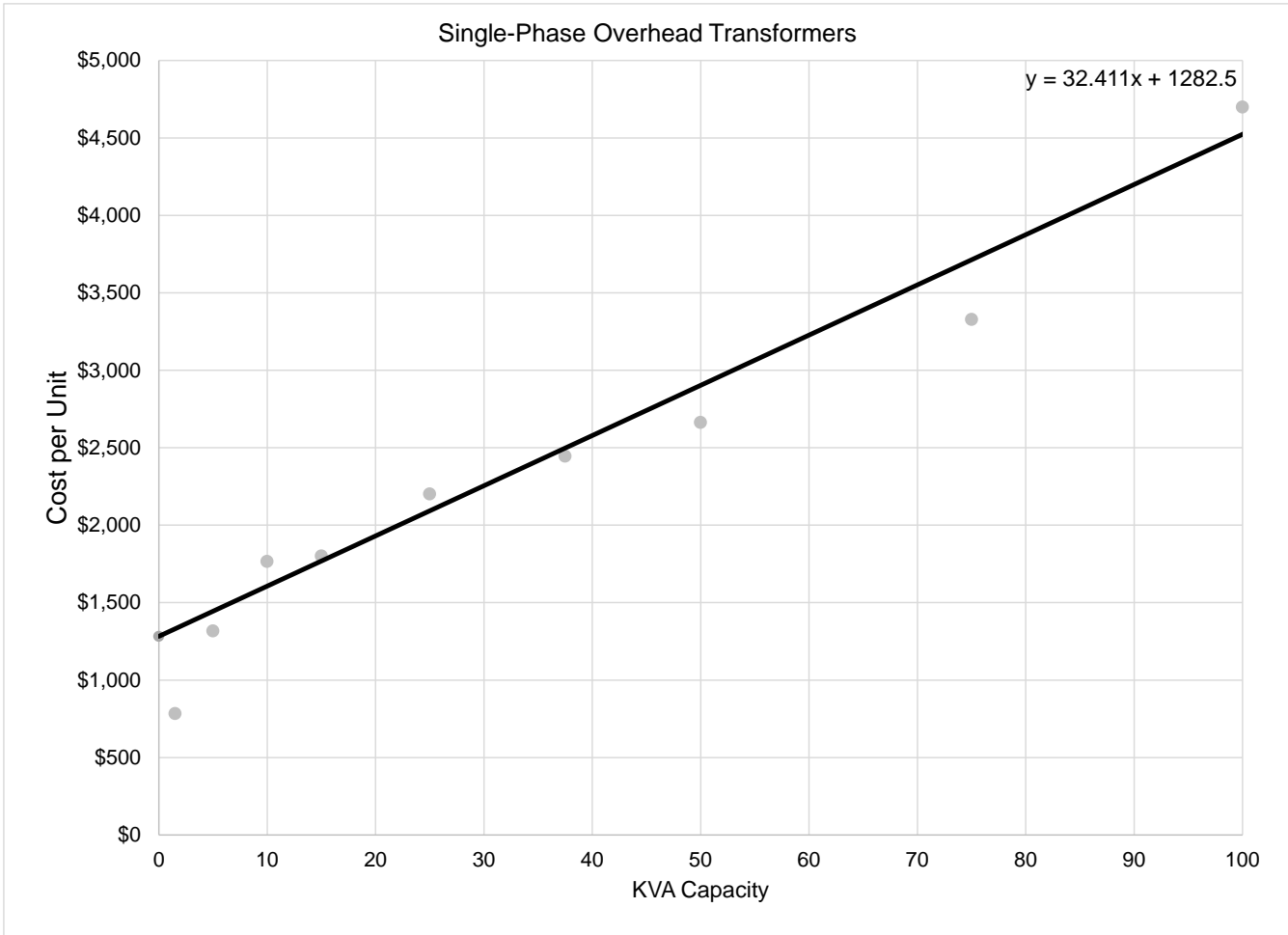
INPUT DATA SOURCES:

Conductor Counts (feet) - TECO GIS Distribution System
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

10		-	-	-	-	-	-	-	Slope:	42.2220
15		-	-	-	-	-	-	-		
25	2	\$10,681.23	625	267,031	50	1,250	21,362	534,062	Intercept:	8,477.1539
37.5		-	-	-	-	-	-	-		
50		-	-	-	-	-	-	-	Unweighted Regression	
75	1	\$14,302.12	5,625	1,072,659	75	5,625	14,302	1,072,659	N = 5	
100		-	-	-	-	-	-	-		
150	7	\$13,937.27	22,500	2,090,591	1,050	157,500	97,561	14,634,134	Slope:	41.0207
167		-	-	-	-	-	-	-		
225		-	-	-	-	-	-	-	Intercept:	9,655.6775
250		-	-	-	-	-	-	-		
333		-	-	-	-	-	-	-		
500	1	\$30,418.84	250,000	15,209,420	500	250,000	30,419	15,209,420	Total No. Units:	12
750	1	\$40,469.96	562,500	30,352,470	750	562,500	40,470	30,352,470		
1,000	-	-	-	-	-	-	-	-	Total Rebuild Cost:	\$ 204,114
1,500	-	-	-	-	-	-	-	-		
2,000	-	-	-	-	-	-	-	-	Customer Cost:	\$ 101,726 49.84%
2,500	-	-	-	-	-	-	-	-		
3,000	-	-	-	-	-	-	-	-	Demand Cost:	\$ 102,388 50.16%
1,500.0	12	109,809	841,250	48,992,170	2,425	976,875	204,114	61,802,744		
Σ X	Σ Y	Σ X²	Σ XY	Σ nX	Σ nX²	Σ nY	Σ nXY	Σ nXY		

Weighted Average of all 1-Phase UG Transformers

Total Rebuild Cost:	\$ 218,785,919	
Customer Cost:	\$ 134,603,283	61.52% Applied to OH Line
Demand Cost:	\$ 84,182,636	38.48% Transformers



TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000)				PAGE 32	
FOR THE FORECAST PERIOD ENDING 12-31-22					
(1) G/L WORKING CAPITAL ACCOUNTS					
LINE	DESCRIPTION	G/L ACCT	SYSTEM COSTS	DISALLOWED	ADJ'D COST
(1)	(2)	(3)	(4)	(5)	(6)
1	CASH	131	\$ -		\$ -
2	TEMPORARY CASH	136	\$ -		\$ -
3	FUEL INVENTORY	151	\$ 21,683	\$ -	\$ 21,683
4	FUEL INV UNISTR	152	\$ -	\$ -	\$ -
5	MATL & SUPPLIES	154	\$ 109,350	\$ -	\$ 109,350
6	STORES UNISTR	163	\$ -	\$ -	\$ -
7	NET ADDITIONS PER SURV RPT		\$ 552,219	\$ -	\$ 552,219
8	TOTAL ADDITIONS	SUM (Lines 1:6)	\$ 683,252	\$ -	\$ 683,252
9	NET DEDUCTIONS PER SURV RPT		\$ 665,407	\$ -	\$ 665,407
10	NET WORKING CAPITAL	Assets - Liabilities	\$ 17,844		\$ 17,844
11	OTHER RETURN PROVIDED		\$ 15,583		
12	NON-UTILITY		\$ (8,220)		
13	INVESTOR FUNDS		\$ -		
14	OTHER		\$ (2,126)		
15	TOTAL ITEMS W/OTHER RETURN PROVIDED		\$ 5,237		\$ 5,237
16	ADJUSTED WORKING CAPITAL	SUM (Lines 10:15)	\$ 23,082	\$ -	\$ 23,082
17	(2) 100% REMOVE ITEMS WITH "OTHER RETURN PROVIDED"				
18		TOTAL PLANT	TOTAL PLANT %	Distributed Balance	
19	PROD-DEMAND	4,491,926	42.93%	\$	2,248
20	PROD-ENERGY	1,382,611	13.21%	\$	692
21	TRANS - DEMAND	578,874	5.53%	\$	290
22	SUBTRANS - DEMAND	486,249	4.65%	\$	243
23	DIST PRI - DEMAND	1,366,848	13.06%	\$	684
24	DIST SEC - DEMAND	601,060	5.74%	\$	301
25	DIST - CUST	1,374,190	13.13%	\$	688
26	OTH - CUST	182,752	1.75%	\$	91
27	TOTAL EXCLUDED ITEMS	10,464,511	100.00%		5,237
28					
29					
30	(3) FUEL INVENTORY 100% TO PROD-ENERGY				
31	FUEL INVENTORY			Adjusted Balance	
32	PROD-ENERGY			\$	21,683
33					
34					
35					
36	(4) FUNCTIONALIZATION OF MATERIALS & SUPPLIES BASED ON PTD PLANT RATIOS				
37	MATERIALS & SUPPLIES	PTD PLANT	PTD PLANT %	BALANCE	
38				\$	109,350
39	PROD-DEMAND	4,200,517	44.14%	\$	48,262
40	PROD-ENERGY	1,268,595	13.33%	\$	14,576
41	TRANS - DEMAND	527,380	5.54%	\$	6,059
42	SUBTRANS - DEMAND	458,249	4.81%	\$	5,265
43	DIST PRI - DEMAND	1,223,203	12.85%	\$	14,054
44	DIST SEC - DEMAND	583,343	6.13%	\$	6,702
45	DIST - CUST	1,255,943	13.20%	\$	14,430
46	OTH - CUST	-	0.00%	\$	-
47	TOTAL MATERIALS & SUPPLIES	9,517,230	100.00%	\$	109,350
48					

TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000)				PAGE 33	
FOR THE FORECAST PERIOD ENDING 12-31-22					
(1) G/L WORKING CAPITAL ACCOUNTS					
LINE	DESCRIPTION	G/L ACCT	SYSTEM COSTS	DISALLOWED	ADJ'D COST
(1)	(2)	(3)	(4)	(5)	(6)
49					
50	(5) FUNCTIONALIZATION OF NET ADDITIONS BASED ON TOTAL PLANT RATIOS				
51	NET ADDITIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE	
52				\$	552,219
53					
54	PROD-DEMAND	4,491,926	42.93%	\$	237,042
55	PROD-ENERGY	1,382,611	13.21%	\$	72,961
56	TRANS - DEMAND	578,874	5.53%	\$	30,548
57	SUBTRANS - DEMAND	486,249	4.65%	\$	25,660
58	DIST PRI - DEMAND	1,366,848	13.06%	\$	72,129
59	DIST SEC - DEMAND	601,060	5.74%	\$	31,718
60	DIST - CUST	1,374,190	13.13%	\$	72,517
61	OTH - CUST	182,752	1.75%	\$	9,644
62	TOTAL ADDITIONS	10,464,511	100.00%	\$	552,219
63					
64	(6) FUNCTIONALIZATION OF NET DEDUCTIONS BASED ON TOTAL PLANT RATIOS				
65	NET DEDUCTIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE	
66				\$	665,407
67					
68	PROD-DEMAND	4,491,926	42.93%	\$	285,628
69	PROD-ENERGY	1,382,611	13.21%	\$	87,916
70	TRANS - DEMAND	578,874	5.53%	\$	36,809
71	SUBTRANS - DEMAND	486,249	4.65%	\$	30,919
72	DIST PRI - DEMAND	1,366,848	13.06%	\$	86,914
73	DIST SEC - DEMAND	601,060	5.74%	\$	38,220
74	DIST - CUST	1,374,190	13.13%	\$	87,381
75	OTH - CUST	182,752	1.75%	\$	11,621
76	TOTAL DEDUCTIONS	10,464,511	100.00%	\$	665,407
77					
78	(7) TOTAL FUNCTIONALIZATION & CLASSIFICATION				
79	TOTAL WORKING CAPITAL			TOTAL	
80	PROD-DEMAND			\$	1,924
81	PROD-ENERGY			\$	21,996
82	TRANS - DEMAND			\$	88
83	SUBTRANS - DEMAND			\$	249
84	DIST PRI - DEMAND			\$	(46)
85	DIST SEC - DEMAND			\$	502
86	DIST - CUST			\$	254
87	OTH - CUST			\$	(1,885)
88	TOTAL WORKING CAPITAL			\$	23,082

TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION / CLASSIFICATION OF CWIP (\$000)				PAGE 34	
FOR THE FORECAST PERIOD ENDING 12-31-22					
(1)	(2)	(3)	(4)	(5)	(6)
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG DATA (TIE TO MFR B-13a ACCT 107.00 --GL COST)					
LINE	DESCRIPTION	RATIO	G/L COST	ADJUSTMENTS	ADJ'D COST
1	107		\$ 858,215	\$ (647,379)	\$ 210,837
2					
3	PRODUCTION STEAM	3.70%	\$ 31,789	\$ (23,980)	\$ 7,810
4	PRODUCTION OTHER *	86.18%	\$ 739,572	\$ (557,882)	\$ 181,690
5	TRANSMISSION	3.33%	\$ 28,586	\$ (21,564)	\$ 7,023
6	DISTRIBUTION	2.51%	\$ 21,501	\$ (16,219)	\$ 5,282
7	GENERAL	4.28%	\$ 36,767	\$ (27,735)	\$ 9,033
8	TOTAL CWIP *	100.000%	\$ 858,215	\$ (647,379)	\$ 210,837
9	(2) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS FOR PTD CWIP				
10	FUNCTIONALIZED	PTD PLANT	PTD PLANT RATIO'S		COST
11	PROD-STEAM-DEMAND	944,064	42.6665%	\$	3,332
12	PROD-STEAM-ENERGY	1,268,595	57.3335%	\$	4,478
13	PROD-OTHER-DEMAND *	3,256,453	100.0000%	\$	181,690
14	TRANS - DEMAND	527,380	53.5070%	\$	3,758
15	SUBTRANS - DEMAND	458,249	46.4930%	\$	3,265
16	DIST PRI - DEMAND	1,223,203	39.9415%	\$	2,110
17	DIST SEC - DEMAND	583,343	19.0480%	\$	1,006
18	DIST - CUST	1,255,943	41.0105%	\$	2,166
19	TOTAL PTD *	\$ 9,517,230		\$	201,804
20	* includes solar				
21	(3) ALLOCATION OF GENERAL TO FUNCTIONS BASED ON LABOR RATIO				
22	FUNCTIONALIZED	LABOR \$'S	LABOR %		COST
23	GENERAL			\$	9,033
24					
25	PROD-STEAM-DEMAND	33,987	31.5898%	\$	2,853
26	PROD-STEAM-ENERGY	16,617	15.4454%	\$	1,395
27	TRANS - DEMAND	4,150	3.8576%	\$	348
28	SUBTRANS - DEMAND	2,010	1.8679%	\$	169
29	DIST PRI - DEMAND	12,809	11.9059%	\$	1,075
30	DIST SEC - DEMAND	1,609	1.4952%	\$	135
31	DIST - CUST	14,311	13.3020%	\$	1,202
32	OTH - CUST	22,094	20.5361%	\$	1,855
33	TOTAL GENERAL	\$ 107,588	100.0000%	\$	9,033
34					
35	(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))				
36	FUNCTIONALIZED				TOTAL
37	PROD-STEAM-DEMAND			\$	6,185
38	PROD-STEAM-ENERGY			\$	5,873
39	PROD-OTHER-DEMAND *			\$	181,690
40	TRANS - DEMAND			\$	4,106
41	SUBTRANS - DEMAND			\$	3,434
42	DIST PRI - DEMAND			\$	3,185
43	DIST SEC - DEMAND			\$	1,141
44	DIST - CUST			\$	3,368
45	OTH - CUST			\$	1,855
46	TOTAL CWIP *			\$	210,837
	* includes solar				

(1)		(2)		(3)		(4)		(5)	
TAMPA ELECTRIC COMPANY									
FUNCTIONALIZATION & CLASSIFICATION OF OTHER OPERATING REVENUE (\$000)									
FOR THE FORECAST PERIOD ENDING 12-31-22									
PAGE 35									
(1) G/L OTHER OPERATING REVENUE ACCOUNTS									
(000's)									
LINE	REFERENCE	LEGACY ACCT	SAP ACCT	TITLE	AMOUNT				
1	SERVICE CHARGE REVENUES	REFERENCE CODES	451	MISC SVC REV	\$				19,290
2	RENT REVENUES								
3		RENT_TRANSM	4540010	COMMERCIAL PROPERTY	\$				637
4		RENT_DS	4540030	ELECTRIC EQUIPMENT					116
5		RENT_TRANSM	4540020	AGRICULTURAL PROPERTY					54
6		RENT_DP	4540080	POLE ATTACHMENTS					-
7		RENT_DP	4540800	METRO LINK					2,495
8		RENT_DP	4540081	MTLK-POLE ATTACHMENTS					4,615
9		RENT_PROD	4540040	BARGE CLEANING BB					46
10		RENT_PROD	4540050	MISCELLANEOUS					134
11		RENT_DP	454xx	Das Antenna Pole Attachments					-
12		RENT_DP	4540700	RENTAL INCOME - AFFILIATES					54
13		RENT_DP	4540701	RENTAL INCOME - ASSET USAGE					1,211
14		RENT_DP	4550000	RENTAL INC-AFFIL					582
15		RENT_DP	4550001	RENTAL INC-AFFIL - ASSET USAGE					3,993
16	TOTAL RENT REVENUES	REFERENCE CODES	454, 455		\$				13,935
17		PLANT	4073022	Asset Optimization Mechanism (AOM)	\$				-
18		EGY	4560800	MISC REV					-
19		PLANT	4560020	COST PLUS JOS					600
20		TAX	4560030	SALES TAX					80
21		PLANT	4560040	SAP REV - AFFIL					-
22		PLANT	4560045	SAP REV - DIVISION					-
23		PLANT	4560050	TRAINING MODULES					-
24		PLANT	4560060	PARKING					-
25		WHEELING	4560100	WHEELING					-
26		COGEN	4560080	COGEN MTCE					136
27		RENT_DP	4560110	TELECOM/METROLINK/JO					-
28		EGY	4560690	BENEFICIATED ASH					-
29		EGY	4560660	GYP SUM (EXCL ECRC)					333
30		EGY	4560661	GYP SUM (ECRC)					-
31		EGY	4560650	SULFURIC ACID					-
32		PLANT	4560120	GREEN POWER					118
33		PLANT	4560140	TRANSLOADING - BB					-
34		TRANS	4560200	OATT					7,740
35		TRANS	4560210	OATT					173
36		TRANS	4560220	OATT					-
37		EGY	4560230	GSI PENALTY					-
38		TRANS_SEP	4560300	PNT TO PNT - SEPARATED SALES					-
39		TRANS_SEP	4560310	SCH 1 - SEPARATED SALES					-
40		TRANS_SEP	456xx	ANCILAIRY - SEPARATED SALES					-
41		PLANT	456xx	REVENUE -JOB ORDER-COST					-
42		PLANT	4560150	FGT PHASE VIII PROJECT					-
43		TRANS_INTERCHG	4560401	TRANSM. NON -SEP. PNT 2 PNT					-
44		TRANS_INTERCHG	4560411	TRANSM. NON -SEP. ANCILLARY					-
45		TRANS_INTERCHG	4560501	TRANSM. UNUSED PNT TO PNT					-
46		TRANS_INTERCHG	4560511	TRANSM. UNUSED ANCILLARY					-
47		PLANT	4560160	FGT WALKER RD & BAYSIDE					-
48	TOTAL OTHER OPERATING REVENUES		456		\$				9,179
49	Unbilled Adjustment to Other Operating Revenues								
51		UNBILLED	4560900	UNBILLED REV	\$				(35)
52				Adjustment to Unbilled					(9)
53	TOTAL UNBILLED				\$				(44)
54	OTHER REVENUE (Adjust. to existing dollars)								
55	I/CHG NON-SEPARATED	PWR		EE PKG SUPPLE.SCH REV	\$				-
56	CLAUSE ADJ. MGMT,456xx	EGY		EE PKG SUPPLE.SCH REV	\$				-
57	NON-RECOV CLAUSE ITEMS	WHSL_EGY		ECRC: SO 2 GAINS, WHSL	\$				-
58	NON-RECOV CLAUSE ITEMS	PLANT		ECRC: CONSERVATION	\$				-
59	NON-RECOV CLAUSE ITEMS	EGY		FUEL: FUEL & GFIP	\$				1
60				Adj. to 456 revenues	\$				1
61	TOTAL OOR Adjusted		454,455,456		\$				42,361
62									
63	(2) MISC SERVICE REVENUE (OOR)								
64	TOTAL MISC SVC REVENUES	SVC	451		\$				19,290
65	ADDITIONAL SERVICE CHARGE REVENUES								-
66	TOTAL SERVICE CHARGE REVENUES				\$				19,290
67									

TAMPA ELECTRIC COMPANY		FUNCTIONALIZATION & CLASSIFICATION OF OTHER OPERATING REVENUE (\$000)		PAGE 36		
FOR THE FORECAST PERIOD ENDING 12-31-22						
(1)	(2)	(3)	(4)	(5)		
				(000's)		
68	(3) FUNCTIONALIZED RENT REVENUES					
69	RENT REVENUES	REFERENCE CODES		\$	13,935	
70	PROD - DEMAND	RENT_PROD			179	
71	TRANS - DEMAND	RENT_TRANSM			691	
72	SUBTRANS - DEMAND	TXPOLE			142	
73	DIST PRI - DEMAND	RENT_DP			12,807	
74	DIST SEC - DEMAND	RENT_DS			116	
75	TOTAL RENT REVENUES			\$	13,935	
76						
77	(4) PLANT-RELATED REVENUES					
78	PLANT-RELATED	PLANT	PIS RATIO %	\$	718	
79	PROD-DEMAND	4,479,842	43.04%		309	
80	PROD-ENERGY	1,382,611	13.28%		95	
81	TRANS - DEMAND	566,808	5.45%		39	
82	SUBTRANS - DEMAND	475,764	4.57%		33	
83	DIST PRI - DEMAND	1,346,291	12.93%		93	
84	DIST SEC - DEMAND	601,060	5.77%		41	
85	DIST - CUST	1,374,190	13.20%		95	
86	OTH - CUST	182,752	1.76%		13	
87	TOTAL OOR PLANT RELATED REVENUES \$	10,409,318	100.00%	\$	718	
88						
89	(5) OATT TRANSMISSION & INTERCHG TRANSM. SALES					
90	TRANSM - INTERCHG	TRANS_INTERCHG		\$	-	
91	OATT TRANSM. TOTAL	TRANS		\$	7,914	
92	TRANSM - OATT "NON-FIRM"			272		
93	TRANSM - OATT 100% WHSL	100.00%		7,642		
94	TOTAL OATT REVENUES	100.00%	\$	7,914		
95						
96	(6) WHEELING REVENUES (OOR)					
97	GRANDFATHERED WHEELING - (APP)	WHEELING		\$	-	
98	PROD-DEMAND	0.00%		-		
99	TRANSM - WHEELING 100% WHSL	0.00%		-		
100	TOTAL WHEELING REVENUES	0.00%	\$	-		
101						
102	(7) CO-GENERATION MAINTENANCE					
103	TRANS - DEMAND	COGEN		\$	136	
104						
105	(8) TOTAL FUNCTIONALIZED [Sum items (4) to (7) above]					
106	PROD-DEMAND			\$	309	
107	PROD-ENERGY				95	
108	TRANS - DEMAND				446	
109	TRANS - FIRM WHSL		100% WHSL		7,642	
110	SUBTRANS - DEMAND				33	
111	DIST PRI - DEMAND				93	
112	DIST SEC - DEMAND				41	
113	DIST - CUST				95	
114	OTH - CUST				13	
115	TOTAL			\$	8,767	
116						
117	(9) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT					
118	STEAM & MISC	EGY		\$	333	
119	CLAUSE REVENUE TIMING	WHSL_EGY			-	
120	COLLECT FEE / SALES TAX	TAX			80	
121	ENERGY POWER SALES	PWR			-	
122	TOTAL DIRECT ASSIGNED			\$	413	
123						
124	(10) COMBINED TOTALS OF (8) FUNCTIONALIZED & (9) DIRECT ASSIGNED 456 REVENUES				\$	9,180
125						
126	(11) OOR RECAP SUMMARY (454, 455, 456)					
127	SERVICE CHARGE REVENUES	INCL. PROFORMA'S		\$	19,290	
128	RENT REVENUES				13,935	
129	OTHER OPERATING REVENUES	INCL. PROFORMA'S			9,180	
130	UNBILLED REVENUES	INCL. PROFORMA'S			(44)	
131	TOTAL OTHER OPERATING REVENUES			\$	42,361	

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
FOR THE FORECAST PERIOD ENDING 12-31-22		PAGE 37
O&M LABOR RATIO		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	33,987	31.59%
PROD-ENERGY	16,617	15.45%
TRANS - DEMAND (excl gsu)	4,150	3.86%
SUBTRANS - DEMAND	2,010	1.87%
DIST PRI - DEMAND	12,809	11.91%
DIST SEC - DEMAND	1,609	1.50%
DIST - CUST	14,311	13.30%
OTH - CUST (excl conservation)	22,094	20.54%
TOTAL	107,588	100.00%
This labor total excludes A&G labor because it is used to distribute the A&G labor. Modified Other cust to excl. Conservation in acct 908		

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
Transmission, Distribution & Other (excl. Production)*		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	4,150	7.28%
SUBTRANS - DEMAND	2,010	3.53%
DIST PRI - DEMAND	12,809	22.48%
DIST SEC - DEMAND	1,609	2.82%
DIST - CUST	14,311	25.11%
OTH - CUST	22,094	38.77%
TOTAL	56,984	100.00%
*Production is excluded because we take production portion directly to Production Demand, no allocation necessary.		

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
FOR THE FORECAST PERIOD ENDING 12-31-22		PAGE 38
O&M LABOR RATIO		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	33,987	31.59%
PROD-ENERGY	16,617	15.45%
TRANS - DEMAND (excl gsu)	4,150	3.86%
SUBTRANS - DEMAND	2,010	1.87%
DIST PRI - DEMAND	16,196	15.05%
DIST SEC - DEMAND	2,223	2.07%
DIST - CUST	10,310	9.58%
OTH - CUST (excl conservation)	22,094	20.54%
TOTAL	107,588	100.00%
This labor total excludes A&G labor because it is used to distribute the A&G labor. Modified Other cust to excl. Conservation in acct 908		

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
Transmission, Distribution & Other (excl. Production)*		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	4,150	7.28%
SUBTRANS - DEMAND	2,010	3.53%
DIST PRI - DEMAND	16,196	28.42%
DIST SEC - DEMAND	2,223	3.90%
DIST - CUST	10,310	18.09%
OTH - CUST	22,094	38.77%
TOTAL	56,984	100.00%
*Production is excluded because we take production portion directly to Production Demand, no allocation necessary.		

TAMPA ELECTRIC COMPANY
 TOTAL PRODUCTION LABOR O&M EXPENSES (Accts 500-556) (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-22

LINE NO.	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				TOTAL	DEMAND	ENERGY	TOTAL	Factor 101 0.00000		TOTAL	DEMAND	ENERGY
								Factor 201 0.00000				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1		<u>STEAM OPERATIONS</u>										
2	500	Operations Supervision & Engineering	DEM	2,251	2,251	-	-	-	-	2,251	2,251	-
3	502	Steam Expense	DEM/EGY	4,953	1,975	2,978	-	-	-	4,953	1,975	2,978
4	503	Steam From Other Sources	EGY	-	-	-	-	-	-	-	-	-
5	505	Electric Expense	DEM	2,702	2,702	-	-	-	-	2,702	2,702	-
6	506	Misc. Steam Expense	DEM	3,763	3,763	-	-	-	-	3,763	3,763	-
7	507	Rents	DEM	-	-	-	-	-	-	-	-	-
8												
9		<u>STEAM MAINTENANCE</u>										
10	510	Maintenance Supervision & Engineering	P1000	450	102	348	-	-	-	450	102	348
11	511	Maintenance Of Structures	DEM	1,351	1,351	-	-	-	-	1,351	1,351	-
12	512	Maintenance Of Boiler Plant	EGY	7,759	-	7,759	-	-	-	7,759	-	7,759
13	513	Maintenance Of Electric Plant	EGY	1,801	-	1,801	-	-	-	1,801	-	1,801
14	514	Maintenance Misc Plant	EGY	1,801	-	1,801	-	-	-	1,801	-	1,801
15		Total Steam Production Labor		26,830	12,143	14,687	-	-	-	26,830	12,143	14,687
16												
17		<u>OTHER PRODUCTION</u>										
18	546	Operations Supervision & Engineering	DEM/EGY	450	450	-	-	-	-	450	450	-
19	548	Generation Expense, includes solar	DEM/EGY	13,390	13,390	-	-	-	-	13,390	13,390	-
20	549	Misc. Other Power Exp, includes solar	DEM/EGY	3,207	3,207	-	-	-	-	3,207	3,207	-
21	550	Rents	DEM	-	-	-	-	-	-	-	-	-
22	551	Maintenance Supervision & Engineering	EGY	901	-	901	-	-	-	901	-	901
23	552	Maintenance Of Structures, includes solar	EGY	450	-	450	-	-	-	450	-	450
24	553	Maintenance Of General Plant	DEM/EGY	1,896	1,767	129	-	-	-	1,896	1,767	129
25	554	Maintenance Other Misc	EGY	450	-	450	-	-	-	450	-	450
26	556	Load Dispatching	DEM	1,093	1,093	-	-	-	-	1,093	1,093	-
27		TOTAL OTHER PRODUCTION LABOR		21,837	19,907	1,930	-	-	-	21,837	19,907	1,930
28												
29		TOTAL PRODUCTION LABOR		48,667	32,050	16,617	-	-	-	48,667	32,050	16,617

PRODUCTION O&M INTERNAL ALLOCATOR DERIVED ON PROD. O&M TAB				(\$000's)	(\$000's)	
Steam Production Maintenance Expense				Total	Demand	Energy
Demand (Accounts 511 + 514/Sum Accts 511 to 514)				33,287	7,557	25,730
Energy (Accounts 512 + 513/Sum Accts 511 to 514) P1000				100.0%	22.7%	77.3%

153

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 73 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 TOTAL TRANSMISSION LABOR O&M EXPENSES (Accts 561 - 573) (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-22

LINE NO.	ACCT	DESCRIPTION	ALLOC	SUBSTATIONS			LINES				
				TOTAL TRANSM.	SUBSTATION TOTAL	PROD STEP-UP	TRANSM. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANSM. HI-VOLT	SUBTRANS COMMON
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1											
2		<u>OPERATIONS</u>									
3	561	Transmission Load Dispatching		2,515							
4	562	Station Expenses		891							
5		Subtotal	T1000	3,406	3,406	890	1,870	646			
6											
7	563	Overhead Line Expenses		168							
8	564	Underground Line Expenses		-							
9		Subtotal	T1001	168					168	73	95
10											
11	565	Transmission of Electricity by Others	Direct Hi-Volt	-					-	-	
12											
13	560	Operation Supervision, & Engineering		767							
14	566	Misc Transmission Exp		989							
15	567	Rents		-							
16		Subtotal	T1002	1,756	1,744	455	957	331	12	5	7
17											
18		<u>MAINTENANCE</u>									
19	571	Mtce of Overhead Lines		500					500		500
20	572	Mtce of Underground Lines		-					-		
21		Subtotal	Direct Lines	500					500	-	500
22											
23	568	Mtce Supervision & Engineering		-							
24	569	Mtce of Structures		1,573							
25	570	Mtce of Station Equipment		694							
26	573	Mtce of Misc Transm Plant		-							
27		Subtotal	T1000	2,267	2,267	592	1,244	430			
28											
29		TOTAL TRANSMISSION LABOR		8,097	7,416	1,937	4,072	1,408	680	78	602
30											
31											
32											
33		TRANSMISSION PLANT INTERNAL ALLOCATORS DERIVED ON TRANSM. PLANT T (000's)									
34		Transmission Substation Equip. & Structures		434,554		113,494	238,589	82,471			
35		Plant Accounts 352, 353 & Substation Land	T1000	100.00%		26.12%	54.90%	18.98%			
36		Transmission Substation Poles, Lines & Fixtures		664,569					288,791	375,778	
37		Plant Accounts 354 to 359, & Line Land	T1001	100.00%					43.46%	56.54%	
38											
39		TRANSMISSION O&M INTERNAL ALLOCATORS DERIVED ON TRANSM. O&M TAB (000's)									
40		Transmission Operations Expense		3,837		995	2,092	723		12	15
41		Accounts 561-564	T1002	100.00%		25.93%	54.52%	18.84%		0.31%	0.40%
42											

154

TAMPA ELECTRIC COMPANY					
CUSTOMER - OTHER LABOR (Accts 901-916) (\$000)				PAGE 43	
FOR THE FORECAST PERIOD ENDING 12-31-22					
LINE NO.	ACCT	DESCRIPTION	CUSTOMER LABOR	ADJUSTS LABOR	ADJUSTED CUSTOMER LABOR
(1)	(2)	(3)	(4)	(5)	(6)
1		<u>CUSTOMER ACCOUNTS</u>			
2	901	Supervision	2,308	-	2,308
3	902	Meter Reading Expenses	1,030	-	1,030
4	903	Customer Records & Collection	18,541	-	18,541
5	904	Uncollectible Accounts	-	-	-
6	905	Misc Cust Accounts Exp	-	-	-
7		Subtotal	21,878	-	21,878
8					
9		<u>CUSTOMER SERVICE & INFO.</u>			
10	907	Supervision	-	-	-
11	908	Customer Assistance Exp	4,110	(3,894)	216
12	909	Informational & Instructional	-	-	-
13	910	Misc Cust Service & Info	-	-	-
14		Subtotal	4,110	(3,894)	216
15					
16		<u>SALES EXPENSE</u>			
17	911	Supervision	-	-	-
18	912	Sales Demonstrating & Selling Exp	-	-	-
19	913	Sales Advertising Exp	-	-	-
20	916	Misc Sales Exp	-	-	-
21		Subtotal	-	-	-
22					
23		TOTAL CUSTOMER - OTHER LABOR	25,988	(3,894)	22,094

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY	DISTR CUST	OTHER CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)
1		<u>A&G LABOR: PLANT-RELATED</u>																
2	924	Property Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	931	Rents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	932	Mtce of General Plant		3,192	-	3,192												
5		TOTAL PLANT RELATED A&G LABOR*	PIS1000 & PIS1001	3,192	-	3,192	1,798	1,374	424	320	174	146	1,018	597	413	184	421	56
6						100.00%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	58.63%	69.13%	30.87%	41.37%	1.76%
7		<u>A&G LABOR: LABOR-RELATED</u>																
8		Admin & General Salaries, includes solar		45,364	-	45,364												
9	920	Office Supplies and Expenses		-	-	-												
10	921	Admin Expenses Transferred		-	-	-												
11	922	Admin Expenses Transferred		-	-	-												
12	923	Outside Services Employed		-	-	-												
13	925	Injuries & Damages		-	-	-												
14	926	Employee Pensions & Benefits, includes solar		-	-	-												
15	928	Regulatory Comm Expenses		-	-	-												
16	930	Misc General Expenses		1,336	-	1,336												
17		TOTAL LABOR RELATED A&G LABOR*	L1000 & L1001	46,700	-	46,700	21,977	14,760	7,217	2,675	1,802	873	12,452	6,246	5,547	699	6,206	9,596
18						100.00%	47.06%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	50.16%	88.81%	11.19%	49.84%	20.55%
19		TOTAL ADMINISTRATIVE & GENERAL LABOR		49,892	-	49,892	23,775	16,134	7,641	2,995	1,976	1,019	13,471	6,843	5,960	884	6,628	9,652

*The Allocators are applied in two steps. First the functional split; then the secondary subfunction allocator is applied.

<u>DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR, REPORTS TAB</u>				PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distr. Total	Distr. Demand Subtotal	Distr. Prim. Dem	Distr. Sec. Dem	Distr. Total Cust.	Other Total	
24	Source: Reports Tab, Page 18			\$(000's)	10,409,318	5,862,453	4,479,842	1,382,611	1,042,572	566,808	475,764	3,321,542	1,947,351	1,346,291	601,060	1,374,190	182,752
25	Plant in Service, All Plant			PIS1000	Functionalization	%	100.00%	56.32%	10.02%			31.91%					1.76%
26	Sub Functions of Plant Accts Prod., Transm. & Distri.			PIS1001	Sub Functions	%	100.00%	76.42%	23.58%	100.00%	54.37%	45.63%	100.00%	58.63%	69.13%	30.87%	41.37%
27																	
28																	
29																	
30	<u>DERIVATION OF LABOR O&M ALLOCATOR, DERIVED LABOR O&M TAB</u>				\$(000's)	107,531	50,604	33,987	16,617	6,160	4,150	28,672	14,382	12,772	1,610	14,290	22,094
31	Functional Labor O&M (derived within labor tab)			L1000	Functionalization:	%	100.00%	47.06%	5.73%			26.66%					20.55%
32	Sub Functions Labor O&M (derived within labor tab)			L1001	Sub Functions	%	100.00%	67.16%	32.84%	100.00%	67.38%	32.62%	100.00%	50.16%	88.81%	11.19%	49.84%
33																	
34																	

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

158

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER CUST	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY		DISTR CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)
1		A&G LABOR- PLANT-RELATED																
2	924	Property Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	931	Rents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	932	Mtce of General Plant		3,192	-	3,192												
5		TOTAL PLANT RELATED A&G LABOR*	PIS1000 & PIS1001	3,192	-	3,192	1,798	1,374	424	320	174	146	1,018	776	521	255	243	56
6						100.00%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	76.15%	67.12%	32.88%	23.85%	1.76%
7		A&G LABOR- LABOR-RELATED																
8																		
9	920	Admin & General Salaries, includes solar		45,364	-	45,364												
10	921	Office Supplies and Expenses		-	-	-												
11	922	Admin Expenses Transferred		-	-	-												
12	923	Outside Services Employed		-	-	-												
13	925	Injuries & Damages		-	-	-												
14	926	Employee Pensions & Benefits, includes solar		-	-	-												
15	928	Regulatory Comm Expenses		-	-	-												
16	930	Misc General Expenses		1,336	-	1,336												
17		TOTAL LABOR RELATED A&G LABOR*	L1000 & L1001	46,700	-	46,700	21,977	14,760	7,217	2,675	1,802	873	12,452	7,975	7,009	966	4,478	9,596
18						100.00%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	64.04%	87.89%	12.11%	35.96%	20.55%	
19		TOTAL ADMINISTRATIVE & GENERAL LABOR		49,892	-	49,892	23,775	16,134	7,641	2,995	1,976	1,019	13,471	8,750	7,529	1,221	4,721	9,652

*The Allocators are applied in two steps. First the functional split; then the secondary subfunction allocator is applied.

				PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distr. Total	Distr. Demand Subtotal	Distr. Prim. Dem	Distr. Sec. Dem	Distr. Cust.	Other Total	
24	DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR, REPORTS TAB																
25	Source: Reports Tab, Page 18			\$(000's)	10,409,318	5,862,453	4,479,842	1,382,611	1,042,572	566,808	475,764	3,321,542	2,529,453	1,697,871	831,582	792,089	182,752
26	Plant in Service, All Plant	PIS1000	Functionalization	%	100.00%	56.32%	76.42%	23.58%	10.02%			31.91%					
27	Sub Functions of Plant Accts Prod., Transm. & Distri.	PIS1001	Sub Functions	%	100.00%	100.00%	76.42%	23.58%	100.00%	54.37%	45.63%	100.00%	76.15%	67.12%	32.88%	23.85%	1.76%
28																	
29																	
30	DERIVATION OF LABOR O&M ALLOCATOR, DERIVED LABOR O&M TAB																
31	Functional Labor O&M (derived within labor tab)	L1000	Functionalization:	\$(000's)	107,531	50,604	33,987	16,617	6,160	4,150	2,010	28,672	18,362	16,138	2,225	10,310	22,094
32	Sub Functions Labor O&M (derived within labor tab)	L1001	Sub Functions	%	100.00%	47.06%	67.16%	32.84%	100.00%	67.38%	32.62%	100.00%	64.04%	87.89%	12.11%	35.96%	20.55%
33																	
34	**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.																

159

TAMPA ELECTRIC COMPANY												
TOTAL PRODUCTION O&M EXPENSES (Accts 500-556) (\$000)												
FOR THE FORECAST PERIOD ENDING 12-31-22												
LINE NO	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY	TOTAL	DEMAND	ENERGY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		STEAM OPERATION EXPENSE										
1		OPER, SUPV & ENG	DEM	3,268	3,268	-	-	-	-	3,268	3,268	-
2	500	STEAM EXPENSE	DEM/EGY	10,302	4,107	6,195	-	-	-	10,302	4,107	6,195
3	502	STEAM FROM OTH SOURCES	EGY	-	-	-	-	-	-	-	-	-
4	503	ELECTRIC EXPENSE	DEM	2,814	2,814	-	-	-	-	2,814	2,814	-
5	505	MISC STEAM EXPENSE	DEM	7,729	7,729	-	-	-	-	7,729	7,729	-
6	506	RENTS	DEM	-	-	-	-	-	-	-	-	-
7	507											
8		STEAM MAINTENANCE EXPENSE										
9		MITCE, SUPV & ENG	P1000	450	102	348	-	-	-	450	102	348
10	510	MITCE OF STRUCTURES	DEM	4,786	4,786	-	-	-	-	4,786	4,786	-
11	511	MITCE OF BOILER PLANT	EGY	20,830	-	20,830	-	-	-	20,830	-	20,830
12	512	MITCE OF ELECTRIC PLT	EGY	4,900	-	4,900	-	-	-	4,900	-	4,900
13	513	MITCE MISC PLANT	EGY	2,771	-	2,771	-	-	-	2,771	-	2,771
14	514											
15		TOTAL STEAM PRODUCTION O&M		57,851	22,807	35,044				57,851	22,807	35,044
16												
17		OTHER PRODUCTION EXPENSE *										
18	546	OPER, SUPV & ENG	DEM/EGY	461	461	-	-	-	-	461	461	-
19	548 *	GENERATION EXPENSE	DEM/EGY	20,739	20,739	-	-	-	-	20,739	20,739	-
20	549 *	MISC OTHER POWER EXP	DEM/EGY	7,395	7,395	-	-	-	-	7,395	7,395	-
21	550	RENTS	DEM	-	-	-	-	-	-	-	-	-
22	551	MITCE, SUPV & ENG	EGY	901	-	901	-	-	-	901	-	901
23	552 *	MITCE OF STRUCTURES	EGY	3,299	-	3,299	-	-	-	3,299	-	3,299
24	553	MITCE OF GENERAL PLANT	DEM/EGY	10,430	9,721	709	-	-	-	10,430	9,721	709
25	554	MITCE OTHER MISC	EGY	961	-	961	-	-	-	961	-	961
26	556	LOAD DISPATCHING	DEM	1,077	1,077	-	-	-	-	1,077	1,077	-
27		TOTAL OTHER PRODUCTION *		45,262	39,392	5,869				45,262	39,392	5,869
28		* includes solar										
29		TOTAL PRODUCTION O&M *		103,112	62,199	40,914				103,112	62,199	40,914
30												
31		PRODUCTION O&M INTERNAL ALLOCATOR, DERIVED ON PROD. O&M TAB										
32		Stream Production Maintenance Expense										
33		Demand (Accounts 511 + 514/Accounts 511 to 514)		33,287	7,557	25,730						
34		Energy (Accounts 512 + 513/Accounts 511 to 514)		100.0%	22.7%	77.3%						
		Total										
				(\$000's)	(\$000's)	(\$000's)						
				Demand	Demand	Energy						
				33,287	7,557	25,730						
				100.0%	22.7%	77.3%						

PAGE 47

LINE	NO.	ACCT	DESCRIPTION	ALLOC	SUBSTATIONS				LINES		
					TOTAL TRANSM.	SUBST. TOTAL	PROD STEP-UP	TRANS. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANS. HI-VOLT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Operations Expense								
1	561		LOAD DISPATCHING		2,480						
2	562		STATION EXPENSE		1,320						
3			Subtotal	T1000	3,810	995	2,092	723			
4											
5											
6	563		OVERHEAD LINE EXPENSE		27						
7	564		UNDERGROUND LINE EXPENSE		-						
8			Subtotal	T1001	27				27	12	15
9											
10											
11	565		TRANSM BY OTHERS	Direct Hi-Volt	-				-	-	
12											
13	560		OPER, SUPV & ENG		717						
14	566		MISC TRANS EXP		1,090						
15	567		RENTS		-						
16			Subtotal Misc Operations	T1002	1,807	469	985	341	13	6	7
17											
18											
19											
20	571		Maintenance Expense		991				991		991
21	572		MTCE OF OH LINES		-				-		-
22			Subtotal Maint of Lines	Direct Lines	991				991		991
23											
24	568		MTCE, SUPV & ENG		-						
25	569		MTCE OF STRUCTURES		3,452						
26	570		MTCE OF STA EOP		1,210						
27	573		MTCE OF MISC PLANT [also acct 574]		-						
28			Subtotal	T1000	4,662	1,218	2,560	885			
29											
30			TOTAL TRANSMISSION EXPENSE		11,297	2,681	5,636	1,948	1,031	17	1,014
31											
32											
33											
34											
35			TRANSMISSION PLANT INTERNAL ALLOCATORS DERIVED ON TRANSM. PLT TAB		434,554	113,494	236,589	82,471			
36			Transmission Substation Equip. & Structures	T1000	100.00%	26.12%	54.90%	18.98%			
37			Plant Accounts 352, 353 & Substation Land								
38											
39											
40			Transmission Substation Poles, Lines & Fixtures	T1001	664,569	288,791	43.46%	375,778	100.0%	43.46%	56.54%
41			Plant Accounts 354 to 359, & Line Land								
42			TRANSMISSION O&M INTERNAL ALLOCATOR DERIVED ON TRANSM. O&M TAB		3,837	995	2,092	723		12	15
43			Transmission Operations Expense	T1002	100.0%	25.9%	54.5%	18.8%		0.3%	0.4%
44			Accounts 561-564								
45											
46											

LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	OH LINES					UG LINES					TRANSFORMERS					SERVICES			ST LGTS	METERS	INTERRUPT.
					PRIMARY	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	Cust	Cust	Cust	EQUIP Cust	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
1		OPERATION EXPENSE																							
2	580	OPER, SUPV & ENG EXP	D1006	865	113	26	237	90	40	16	0	52	16	5	0	-	1	1	5	2	86	51	122	-	
3	581	LOAD DISPATCH	D1006	1,022	134	31	281	107	47	19	0	61	18	6	0	-	1	1	6	3	101	61	144	-	
4	582	STATION EXPENSE	D1003	1,312	1,312																				
5	583	OH LINE EXPENSE	D1001	5,093		279	2,519	958	421	175											742	-	-	-	
6	584	UG LINE EXPENSE	D1002	526							0	322	96	29	3						77				
7	585	ST LIGHTING & SIGN EXP	Direct	553																		553			
8	586	METER EXPENSE	Direct	4,322																			4,322		
9	587	CUST INSTALLTN EXP	Direct Services	124																	124				
10	588	MISC DISTR EXP	D1006	10,605	1,391	322	2,913	1,108	487	202	1	638	190	57	5	-	12	7	66	27	1,050	631	1,497	-	
11	589	RENTS	Direct Substation	343																					
12		TOTAL OPERATIONS		24,766	3,295	658	5,950	2,263	994	413	1	1,073	321	96	8	0	14	8	78	32	2,180	1,296	6,085	-	
13				-																					
14		MAINTENANCE EXPENSE																							
15	590	MTCE, SUPV & ENG	D1004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	591	MTCE OF STRUCTURES	Direct Substation	592	592																				
17	592	MTCE OF STA EQP	D1003	2,112	2,112																				
18	593	MTCE OF OH LINES	D1001	13,364		731	6,609	2,514	1,105	458											1,947			-	
19	594	MTCE OF UG LINES	D1002	2,742							1	1,676	501	151	13						400				
20	595	MTCE OF TRANSFORMERS	Direct	352													38	22	208	85					
21	596	MTCE OF ST LIGHTING	Direct	1,424																		1,424			
22	597	MTCE OF METERS	Direct	370																			370		
23	598	MISC MTCE	D1004	16	2	1	5	2	1	0	0	1		0	0	-	0	0	0	0	2	1	0	-	
24		TOTAL MAINTENANCE		20,972	2,706	732	6,614	2,515	1,105	459	1	1,676	501	151	13	-	38	22	208	85	2,349	1,425	371	0	
25																									
26		TOTAL DISTRIBUTION O&M EXPENSE		45,738	6,000	1,390	12,563	4,778	2,100	871	2	2,751	821	247	22	-	53	30	286	117	4,529	2,722	6,456	-	
27																									
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																							
29		PIS: Poles, Overhead Lines & Services		714,723		39,097	353,444	134,433	59,076	24,517											104,156			0	
30		Plant Accounts 364, 365 & 369 (OH%)	D1001	100%		5.5%	49.5%	18.8%	8.3%	3.4%											14.6%			0.00%	
31																									
32		PIS: Underground Lines & Services		763,080							384	466,534	139,354	41,956	3,648						111,203			0	
33		Plant Accounts 366, 367 & 369 (UG %)	D1002	100%							0.1%	61.1%	18.3%	5.5%	0.5%						14.6%			0	
34																									
35		PIS: Station Equipment		314,178	314,178																			0	
36		Plant Account 362	D1003	100%	100.0%																			0.0%	
37																									
38		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTRI. O&M TAB																							
39		Distribution Maintenance Expense		20,956	2,703	731	6,609	2,514	1,105	458	1	1,676	501	151	13	-	38	22	208	85	2,347	1,424	370	-	
40		Sums Distribution Accts 591-597	D1004	100.0%	12.9%	3.5%	31.5%	12.0%	5.3%	2.2%	0.0%	8.0%	2.4%	0.7%	0.1%	0.0%	0.2%	0.1%	1.0%	0.4%	11.2%	6.8%	1.8%	0.0%	
41																									
42		Distribution Operations Expense		12,274	1,656	279	2,519	958	421	175	0	322	96	29	3	-	-	-	-	-	943	553	4,322	-	
43		Sums Distribution Accts 582-587, 589	D1005	100.0%	13.5%	2.3%	20.5%	7.8%	3.4%	1.4%	0.0%	2.6%	0.8%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.7%	4.5%	35.2%	0.0%	
44																									
45		Distribution O&M Expense		33,230	4,359	1,010	9,127	3,471	1,526	633	2	1,998	597	180	16	-	38	22	208	85	3,290	1,977	4,692	-	
46		Sums Internal Allocators D1004 & D1005	D1006	100.0%	13.1%	3.0%	27.5%	10.4%	4.6%	1.9%	0.0%	6.0%	1.8%	0.5%	0.0%	0.0%	0.1%	0.1%	0.6%	0.3%	9.9%	6.0%	14.1%	0.0%	
47																									
48																									

162

TAMPA ELECTRIC COMPANY TOTAL DISTRIBUTION O&M EXPENSE (Accts 580 - 598) (\$000) FOR THE FORECAST PERIOD ENDING 12-31-22					MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED						PAGE 49															
LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	OH LINES					UG LINES					TRANSFORMERS					SERVICES		ST LGTS		METERS		INTERRUPT.
					PRIMARY	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	Cust	Cust	Cust	Cust	EQUIP Cust	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
1		OPERATION EXPENSE																								
2	580	OPER, SUPV & ENG EXP	D1006	865	113	26	328	-	56	-	0	68	-	5	-	-	2	-	8	-	86	51	122	-		
3	581	LOAD DISPATCH	D1006	1,022	134	31	388	-	66	-	0	80	-	6	-	-	2	-	9	-	101	61	144	-		
4	582	STATION EXPENSE	D1003	1,312	1,312																					
5	583	OH LINE EXPENSE	D1001	5,093		279	3,476	-	596	-											742	-	-	-		
6	584	UG LINE EXPENSE	D1002	526							0	418	-	31	-						77	-	-	-		
7	585	ST LIGHTING & SIGN EXP	Direct	553																		553				
8	586	METER EXPENSE	Direct	4,322																			4,322			
9	587	CUST INSTALLTN EXP	Direct Services	124																	124					
10	588	MISC DISTR EXP	D1006	10,605	1,391	322	4,021	-	689	-	1	828	-	62	-	-	19	-	93	-	1,050	631	1,497	-		
11	589	RENTS	Direct Substation	343	343																					
12		TOTAL OPERATIONS		24,766	3,295	658	8,213	-	1,407	-	1	1,394	-	105	-	0	23	0	110	-	2,180	1,296	6,085	-		
13				-																						
14		MAINTENANCE EXPENSE																								
15	590	MTCE, SUPV & ENG	D1004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	591	MTCE OF STRUCTURES	Direct Substation	592	592																					
17	592	MTCE OF STA EQP	D1003	2,112	2,112																					
18	593	MTCE OF OH LINES	D1001	13,364		731	9,122	-	1,563	-											1,947	-	-	-		
19	594	MTCE OF UG LINES	D1002	2,742							1	2,177	-	164	-						400	-	-	-		
20	595	MTCE OF TRANSFORMERS	Direct	352													60	-	292	-						
21	596	MTCE OF ST LIGHTING	Direct	1,424																		1,424				
22	597	MTCE OF METERS	Direct	370																			370			
23	598	MISC MTCE	D1004	16	2	1	7	-	1	-	0	2	-	0	-	-	0	-	0	-	2	1	0	-		
24		TOTAL MAINTENANCE		20,972	2,705	732	9,129	-	1,564	-	1	2,179	-	164	-	-	60	-	293	-	2,349	1,425	371	0		
25																										
26		TOTAL DISTRIBUTION O&M EXPENSE		45,738	6,000	1,390	17,342	-	2,971	-	2	3,572	-	269	-	-	82	-	402	-	4,529	2,722	6,456	-		
27																										
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																								
29		PIS: Poles, Overhead Lines & Services		714,723		38,097	487,877	-	83,593	-											104,156			0		
30		Plant Accounts 364, 365 & 369 (OH%)	D1001	100%		5.5%	68.3%	0.0%	11.7%	0.0%											14.6%			0.00%		
31																										
32		PIS: Underground Lines & Services		763,080							384	605,889	-	45,605	-						111,203					
33		Plant Accounts 366, 367 & 369 (UG %)	D1002	100%							0.1%	79.4%	0.0%	6.0%	0.0%						14.6%					
34																										
35		PIS: Station Equipment		314,178	314,178																			0		
36		Plant Account 362	D1003	100%	100.0%																			0.0%		
37																										
38		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTRI. O&M TAB																								
39		Distribution Maintenance Expense		20,956	2,703	731	9,122	-	1,563	-	1	2,177	-	164	-	-	60	-	292	-	2,347	1,424	370	-		
40		Sums Distribution Accts 591-597	D1004	100.0%	12.9%	3.5%	43.5%	0.0%	7.5%	0.0%	0.0%	10.4%	0.0%	0.8%	0.0%	0.0%	0.3%	0.0%	1.4%	0.0%	11.2%	6.8%	1.8%	0.0%		
41																										
42		Distribution Operations Expense		12,274	1,656	279	3,476	-	596	-	0	418	-	31	-	-	-	-	-	-	943	553	4,322	-		
43		Sums Distribution Accts 582-587, 589	D1005	100.0%	13.5%	2.3%	28.3%	0.0%	4.9%	0.0%	0.0%	3.4%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.7%	4.5%	35.2%	0.0%		
44																										
45		Distribution O&M Expense		33,230	4,359	1,010	12,599	-	2,159	-	2	2,595	-	195	-	-	60	-	292	-	3,290	1,977	4,692	-		
46		Sums Internal Allocators D1004 & D1005	D1006	100.0%	13.1%	3.0%	37.9%	0.0%	6.5%	0.0%	0.0%	7.8%	0.0%	0.6%	0.0%	0.0%	0.2%	0.0%	0.9%	0.0%	9.9%	6.0%	14.1%	0.0%		
47																										
48																										

163

TAMPA ELECTRIC COMPANY
DOCKET NO. 20210034-EI
COST OF SERVICE WORKPAPERS
WITNESS: VOGT
PAGE 83 OF 97
UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY							PAGE 50
ANALYSIS OF OTHER CUSTOMER EXPENSES (Accts 901-916) (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
LINE NO.	ACCT	DESCRIPTION	CUSTOMER EXPENSE	ADJUSTS (Note 1)	ADJUSTED CUSTOMER EXPENSE	O&M REPORT LINE ITEM	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1		<u>CUSTOMER ACCOUNTS</u>					
2	901	Supervision	5,408	0	5,408	Billing & Records	
3	902	Meter Reading	2,794	0	2,794	Meter Reading	
4	903	Cust Records & Collections	26,539	0	26,539	Billing & Records	
5	904	Uncollectible Accts	3,812	0	3,812	Uncollectible	
6	905	Misc Cust Accounts Exp	0	0	0	Billing & Records	
7							
8		Subtotal	38,554	0	38,554		
9							
10							
11		<u>CUST SERVICE & INFO</u>					
12	907	Supervision	0	0	0		
13	908	Customer Assistance	39,644	(37,938)	1,706		
14	909	Info & Instructional Exp	1,623	(1,199)	425		
15	910	Misc Cust Service	0	0	0		
16							
17		Subtotal	41,267	(39,137)	2,130	Info Non-Recov	
18							
19		<u>SALES EXPENSE</u>					
20	911	Supervision	0	0	0		
21	912	Demonstrate & Selling	367	(20)	347		
22	913	Advertising	0	0	0		
23	916	Misc Sales Exp	0	0	0		
24							
25		Subtotal	367	(20)	347	Sales	
26							
27							
28		TOTAL OTHER CUSTOMER EXPENSE	80,188	(39,156)	41,032		

Note 1: Adjusted to remove amounts recovered through the Conservation Cost Recovery Clause (ECCR)

TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TOTAL A & G EXPENSES (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-22

MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER CUST	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND (Incl. GSU)	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY		DISTR CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1		A&G: PLANT RELATED																
2	931	Rents		1,651	(4)	1,646												
3	932	Mtce of General Plant		4,486	(2,669)	1,817												
4		TOTAL PLANT RELATED A&G		6,137	(2,673)	3,463												
5			PIS1000 & PIS1001			100.0%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	58.63%	69.13%	30.87%	41.37%	1.76%
7	924	Property Insurance		15,180	-	15,180	12,956	12,956	-	725	-	725	1,498	824	824	-	674	-
8	92400	Storm Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		Ratios Derived on Property Insurance Tab		15,180	-	15,180	12,956	12,956	-	725	-	725	1,498	824	824	-	674	-
10		TOTAL PLANT RELATED A&G*		21,317	(2,673)	18,643	14,907	14,447	460	1,072	189	884	2,603	1,472	1,272	200	1,131	61
12		A&G: LABOR RELATED																
13	920	Admin & General Salaries	includes solar	65,222	-	65,222												
14	921	Office Supplies & Expenses		6,720	-	6,720												
15	922	Admin Exp Transferred-CR		(49,586)	-	(49,586)												
16	923	Outside Services Employed		18,494	-	18,494												
17	925	Injuries & Damages		19,258	-	19,258												
18	926	Employee Pensions & Benefits	includes solar	52,359	(960)	51,399												
19	928	Regulatory Comm Exp		2,321	-	2,321												
20	929	Dupl Charges - Fringe Alloc		-	-	-												
21	930	Misc General Expenses		19,269	(139)	19,130												
22		TOTAL LABOR RELATED A&G*		134,056	(1,099)	132,958	62,570	42,023	20,547	7,617	5,132	2,485	35,452	17,783	15,792	1,991	17,669	27,319
23			L1000 & L1001			100.0%	47.06%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	50.16%	88.81%	11.19%	49.84%	20.55%
25		TOTAL ADMIN & GENERAL EXP		155,373	(3,772)	151,601	77,477	56,470	21,007	8,689	5,320	3,369	38,056	19,255	17,064	2,191	18,801	27,380

*The Allocators are applied in two steps. First the functional split; then there is a secondary subfunction allocator applied

DERIVATION OF PLANT INTERNAL ALLOCATOR - DERIVED ON REPORTS TAB	Alloc.	PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distri. Total	Distri. Demand	Distri. Prim. Dem	Distri. Sec. Dem	Distri. Cust.	Other Total
Plant in Service, all Plant: Source: Reports Tab, Page 18		10,409,318	5,862,453	4,479,842	1,382,611	1,042,572	566,808	475,764	3,321,542	1,947,351	1,346,291	601,060	1,374,190	182,752
Functionalization of Plant in Service	PIS 1000	100.00%	56.32%			10.02%			31.91%					1.76%
Sub Functions of Plant Accts Prod., Transm. & Distri.	PIS 1001	100.00%	76.42%	23.58%	100.00%	54.37%	45.63%	100.00%	58.63%	69.13%	30.87%	41.37%		
DERIVATION OF LABOR O&M ALLOCATOR - DERIVED ON LABOR O&M TAB		PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distri. Total	Distri. Demand	Distri. Prim. Dem	Distri. Sec. Dem	Distri. Cust.	Other Total
Total Labor O&M Expense (derived within this tab)		107,531	50,604	33,987	16,617	6,160	4,150	2,010	28,672	14,382	12,772	1,610	14,290	22,094
Functionalization of Labor O&M	L1000	100.00%	47.06%			5.73%			26.66%					20.55%
Sub Functions of Labor O&M	L1001		67.16%	32.84%		67.38%	32.62%		50.16%	88.81%	11.19%	49.84%		

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

165

TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TOTAL A & G EXPENSES (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-22

MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

PAGE 52

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND (Incl. GSU)	ENERGY	TOTAL TRANSM.	SUBTOTAL HIVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY		DISTR CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1		A&G: PLANT RELATED																
2	931	Rents		1,651	(4)	1,646												
3	932	Mtce of General Plant		4,486	(2,669)	1,817												
4		TOTAL PLANT RELATED A&G		6,137	(2,673)	3,463												
5			PIS1000 & PIS1001			100.0%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	76.15%	67.12%	32.88%	23.85%	1.76%
7	924	Property Insurance		15,180	-	15,180	12,956	12,956	-	725	-	725	1,498	824	824	-	674	-
8	92400	Storm Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		Ratios Derived on Property Insurance Tab		15,180	-	15,180	12,956	12,956	-	725	-	725	1,498	824	824	-	674	-
10		TOTAL PLANT RELATED A&G*		21,317	(2,673)	18,643	14,907	14,447	460	1,072	189	884	2,603	1,666	1,389	277	938	61
12		A&G: LABOR RELATED																
13	920	Admin & General Salaries	includes solar	65,222	-	65,222												
14	921	Office Supplies & Expenses		6,720	-	6,720												
15	922	Admin Exp Transferred-CR		(49,586)	-	(49,586)												
16	923	Outside Services Employed		18,494	-	18,494												
17	925	Injuries & Damages		19,258	-	19,258												
18	926	Employee Pensions & Benefits	includes solar	52,359	(960)	51,399												
19	928	Regulatory Comm Exp		2,321	-	2,321												
20	929	Dupl Charges - Fringe Alloc		-	-	-												
21	930	Misc General Expenses		19,269	(139)	19,130												
22		TOTAL LABOR RELATED A&G*		134,056	(1,099)	132,958	62,570	42,023	20,547	7,617	5,132	2,485	35,452	22,704	19,954	2,751	12,748	27,319
23			L1000 & L1001			100.00%	47.06%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	64.04%	87.89%	12.11%	35.96%	20.55%
25		TOTAL ADMIN & GENERAL EXP		155,373	(3,772)	151,601	77,477	56,470	21,007	8,689	5,320	3,369	38,056	24,370	21,343	3,027	13,686	27,380

*The Allocators are applied in two steps. First the functional split; then there is a secondary subfunction allocator applied

DERIVATION OF PLANT INTERNAL ALLOCATOR - DERIVED ON REPORTS TAB			Alloc.	PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distri. Total	Distri. Demand	Distri. Prim. Dem	Distri. Sec. Dem	Distri. Cust.	Other Total
Plant in Service, all Plant: Source: Reports Tab, Page 18				10,409,318	5,862,453	4,479,842	1,382,611	1,042,572	566,808	475,764	3,321,542	2,529,453	1,697,871	831,582	792,089	182,752
Functionalization of Plant in Service			Functionalization: PIS 1000	100.00%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	76.15%	67.12%	32.88%	23.85%	1.76%
Sub Functions of Plant Accs Prod., Transm. & Distri.			Subfunctions: PIS 1001	100.00%	56.32%	76.42%	23.58%	10.02%	54.37%	45.63%	31.91%	76.15%	67.12%	32.88%	23.85%	1.76%
DERIVATION OF LABOR O&M ALLOCATOR - DERIVED ON LABOR O&M TAB				PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distri. Total	Distri. Demand	Distri. Prim. Dem	Distri. Sec. Dem	Distri. Cust.	Other Total
Total Labor O&M Expense (derived within this tab)				107,531	50,604	33,987	16,617	6,160	4,150	2,010	28,672	18,362	16,138	2,225	10,310	22,094
Functionalization of Labor O&M			Functionalization: L1000	100.00%	47.06%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	64.04%	87.89%	12.11%	35.96%	20.55%
Sub Functions of Labor O&M			Subfunctions: L1001	100.00%	47.06%	67.16%	32.84%	5.73%	67.38%	32.62%	26.66%	64.04%	87.89%	12.11%	35.96%	20.55%

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

166

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 86 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION & CLASSIFICATION OF PROPERTY INSURANCE EXPENSE (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-22				
PAGE 53				
(1)	(2)	(3)	(4)	(5)
1	(1) G/L PROPERTY INSURANCE EXPENSE			
2				
3	ACCOUNT NUMBER	INSURANCE TYPE	FUNCTIONAL	COST (000's)
4	924 (excl Storm Accrual)	GENERAL	GENERAL	\$ 15,180
5	6700400	T&D PROPERTY	TRANS. & DISTRI.	\$ -
6		TOTAL		\$ 15,180
7				
8	(2) FUNCTIONALIZATION OF ACCT 924.00 BASED ON STORM RESERVE, COVERED ASSETS			
9				
10		Gross Plant	Risk Management Provides	
11	DESCRIPTION	T&D Only	Functional Storm Accrual Split	COST (000's)
12	STORM RESERVE			\$ -
13				
14	Based on Property Insurance	Production, includes solar	0.28	\$ -
15	(not property values as above)	Transmission	0.06	\$ -
16		Distribution	0.66	\$ -
17				
18	PROD-DEMAND	-	100.00%	-
19	PROD-ENERGY	-	-	-
20	TRANS - DEMAND	527,380	53.51%	\$ -
21	SUBTRANS - DEMAND	458,249	46.49%	\$ -
22	DIST PRI - DEMAND	1,547,080	50.52%	\$ -
23	DIST SEC - DEMAND	808,509	26.40%	\$ -
24	DIST - CUST	706,901	23.08%	\$ -
25				
26	TOTAL	4,048,118		\$ -
27				
28	(3) FUNCTIONALIZATION OF GENERAL INSURANCE BASED ON PROP. INSURANCE VALUES			
29				
30		Property Insurance	Property Insurance	
31	DESCRIPTION	Values	%s	COST (000's)
32	GENERAL PROPERTY INSURANCE			\$ 15,180
33				
34	PROD-DEMAND	6,026,297	85.35%	\$ 12,956
35	TRANS - DEMAND	337,403	4.78%	\$ 725
36	DIST PRI - DEMAND	383,409	5.43%	\$ 824
37	DIST - CUST	313,499	4.44%	\$ 674
38				
39	TOTAL	7,060,608	100%	\$ 15,180
40				
41	(4) SUM OF TOTAL INSURANCE, FUNCTIONALIZATION			
42				
43				
44	DESCRIPTION			COST (000's)
45	PROD-DEMAND			\$ 12,956
46	PROD-ENERGY			\$ -
47	TRANS - DEMAND			\$ 725
48	SUBTRANS - DEMAND			\$ -
49	DIST PRI - DEMAND			\$ 824
50	DIST SEC - DEMAND			\$ -
51	DIST - CUST			\$ 674
52	OTH - CUST			\$ -
53	TOTAL COMPANY			\$ 15,180

TAMPA ELECTRIC COMPANY		PAGE 54					
PRODUCTION PLANT DEPRECIATION EXPENSE (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-22							
Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL COMPANY	REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		17,366	(17,366)		0	
3							
4	Big Bend Unit 1	(315)	9,091	(71,688)	(62,597)	-	(62,597)
5	Big Bend Unit 2	(395)	8,614	(89,894)	(81,280)	-	(81,280)
6	Big Bend Unit 3	355	12,384	80,791	93,175	-	93,175
7	Big Bend Unit 4	432	14,570	98,315	112,885	-	112,885
8	Big Bend Unit 4 FGD		6,681		6,681	-	6,681
9	Big Bend Tools Amort.		157	(157)	0	0	0
10							
11	Total Big Bend	77	68,863	0	68,863	-	68,863
12							
13	Steam Prod Dismantling		13,421	0	13,421	0	13,421
14							
15	TOTAL STEAM	77	82,284	0	82,284	-	82,284
16							
17	Other Production						
18	Big Bend CT4	61	1,239	0	1,239	0	1,239
19	Big Bend CT5	392	5,953	0	5,953	0	5,953
20	Big Bend CT6	392	3,968	0	3,968	0	3,968
21	Big Bend ST1	335	304	0	304	0	304
22	Phillips Station	-	0	0	-	0	0
23	Solar	902	36,949	0	36,949	0	36,949
24	Distributed Generation	-	963	0	963	0	963
25	Cty of Tpa Prim Mvrs	-	0	0	-	0	0
26							
27	Bayside Unit 1	792	18,961	0	18,961	0	18,961
28	Bayside Unit 2	1,047	24,830	0	24,830	0	24,830
29	Bayside Unit 3	61	1,018	0	1,018	0	1,018
30	Bayside Unit 4	61	745	0	745	0	745
31	Bayside Unit 5	61	1,016	0	1,016	0	1,016
32	Bayside Unit 6	61	1,015	0	1,015	0	1,015
33	Bayside Common		7,688	0	7,688	0	7,688
34							
35	Polk 1	230	21,133	0	21,133	0	21,133
36	Polk 2	180	2,459	0	2,459	0	2,459
37	Polk 3	180	2,059	0	2,059	0	2,059
38	Polk 4	180	1,645	0	1,645	0	1,645
39	Polk 5	180	1,716	0	1,716	0	1,716
40	Polk 2 CC	480	14,306	0	14,306	0	14,306
41	Polk Common		7,250	0	7,250	0	7,250
42							
43	Other Prod Dismantling		5,703	0	5,703	0	5,703
44							
45	TOTAL OTHER PROD	5,595	160,919	-	160,919	-	160,919
46							
47	Total Steam & Other Gen	5,672	243,204	0	243,204	-	243,204

TAMPA ELECTRIC COMPANY			PAGE 55					
TRANSMISSION DEPRECIATION EXPENSE (\$000)								
FOR THE FORECAST PERIOD ENDING 12-31-22								
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT				COMMON
				Total Hi-Volt	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	-	-	0	0	0	-
2	350	Line Land	-	-	0	0	0	-
3		Subtotal Land	-	-	-	-	-	-
4								
5	350.01	Line Right of Way	158	85	0	0	85	73
6								
7		Subtotal 350 (substa)	-	-	-	-	-	-
8		Subtotal 350 (lines)	158	85	-	-	85	73
9								
10	TOTAL ACCT 350 - LAND & ROW		158	85	-	-	85	73
11								
12	352	Struct & Improvements	1,025	-	0	0	0	1,025
13	*353	Station Equipment	9,406	8,977	2,916	6,060	0	429
14		* includes solar						
15	TOTAL ACCTS 352 & 353 *		10,431	8,977	2,916	6,060	0	1,455
16								
17	354	Towers & Fixtures	143	103	0	0	103	40
18								
19	355	Poles & Fixtures	15,768	6,457	0	0	6,457	9,310
20	356	OH Conductors	5,682	2,464	0	0	2,464	3,218
21	356.01	Clearing ROW	34	26	0	0	26	8
22	357	UG Conduit	61	-	0	0	0	61
23	358	UG Cables & Fixtures	200	-	0	0	0	200
24	359	Roads & Trails	256	226	0	0	226	30
25								
26	TOTAL ACCTS 354-359		22,143	9,276	-	-	9,276	12,867
27								
28								
29	TOTAL TRANSMISSION *		32,733	18,338	2,916	6,060	9,361	14,395
30								
31								
32	<u>SUMMARY</u>							
33	TOTAL TRANS SUBSTATION *		10,431	8,977	2,916	6,060	0	1,455
34	TOTAL TRANS LINES		22,301	9,361	-	-	9,361	12,940

170

TAMPA ELECTRIC COMPANY DISTRIBUTION DEPRECIATION EXPENSE (000'S) FOR THE FORECAST PERIOD ENDING 12-31-22			MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			PAGE 56									
LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
				360	360	361	362	364	365	366	368	369.01	369.02	370	373
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Street
				Land	Land		Equipment		Conductors	UG	Xformers	Services	Services		Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION DEPREC EXPENSE														
2	SUBSTATIONS DIRECT	DEM	-			-	-								
3	SUBSTATIONS COMMON	DEM	7,391			515	6,876								
4	SUBSTATIONS	TOTAL	7,391			515	6,876								
5															
6															
7	POLES DIRECT	CUST	1,835					1,835							
8	POLES PRIMARY	DEM	9,338					9,338							
9	POLES PRIMARY (MDS)	CUST	4,002					4,002							
10	POLES SECONDARY	DEM	1,803					1,803							
11	POLES SECONDARY (MDS)	CUST	929					929							
12	POLES	TOTAL	17,907					17,907							
13															
14	OH LINES DIRECT	CUST	125						125						
15	OH LINES PRIMARY	DEM	4,649						4,649						
16	OH LINES PRIMARY (MDS)	CUST	1,550						1,550						
17	OH LINES SECONDARY	DEM	659						659						
18	OH LINES SECONDARY (MDS)	CUST	186						186						
19	OH LINES	TOTAL	7,168						7,168						
20															
21	UG LINES DIRECT	CUST	8							8					
22	UG LINES PRIMARY	DEM	9,949							9,949					
23	UG LINES PRIMARY (MDS)	CUST	2,972							2,972					
24	UG LINES SECONDARY	DEM	895							895					
25	UG LINES SECONDARY (MDS)	CUST	78							78					
26	UG LINES	TOTAL	13,901							13,901					
27															
28	TRANSFORMERS DIRECT	CUST	-												
29	TRANSFORMERS PRIMARY	DEM	4,710								4,710				
30	TRANSFORMERS PRIMARY (MDS)	CUST	2,649								2,649				
31	TRANSFORMERS SECONDARY	DEM	25,511								25,511				
32	TRANSFORMERS SECONDARY (MDS)	CUST	10,420								10,420				
33	TRANSFORMERS	TOTAL	43,290								43,290				
34															
35	SERVICES	CUST	5,486									1,861	3,625		
36	METERS	CUST	14,448											14,448	
37	INTERRUPTIBLE EQUIPMENT	CUST	-												
38	STREET LIGHTING	CUST	14,964												14,964
39															
40	DISTRIBUTION DEPREC EXPENSE	DEM	64,904	-	-	515	6,876	11,141	5,308	10,843	30,221	-	-	-	-
41	DISTRIBUTION DEPREC EXPENSE	CUST	59,651	-	-	-	-	6,766	1,860	3,058	13,069	1,861	3,625	14,448	14,964
42															
43	DISTRIBUTION DEPREC EXPENSE	TOTAL	124,555	-	-	515	6,876	17,907	7,168	13,901	43,290	1,861	3,625	14,448	14,964

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 90 OF 97
 UPDATED: 04/16/2021

TAMPA ELECTRIC COMPANY
 DISTRIBUTION DEPRECIATION EXPENSE (000'S)
 FOR THE FORECAST PERIOD ENDING 12-31-22

MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED

LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	
				360	360	361	362	364	365	366	368	369.01	369.02	370	373	
(1)	(2)	(3)	(4)	Line Land	Sub Land	Structures	Station Equipment	Poles	OH Conductors	367 UG	366 UG	Line Xformers	OH Services	UG Services	Meters	Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(15)	(16)
1	DISTRIBUTION DEPREC EXPENSE															
2	SUBSTATIONS DIRECT	DEM	-			-	-									
3	SUBSTATIONS COMMON	DEM	7,391			515	6,876									
4	SUBSTATIONS	TOTAL	7,391			515	6,876									
5																
6																
7	POLES DIRECT	CUST	1,835					1,835								
8	POLES PRIMARY	DEM	13,340					13,340								
9	POLES PRIMARY (MDS)	CUST	-					-								
10	POLES SECONDARY	DEM	2,732					2,732								
11	POLES SECONDARY (MDS)	CUST	-					-								
12	POLES	TOTAL	17,907					17,907								
13																
14	OH LINES DIRECT	CUST	125						125							
15	OH LINES PRIMARY	DEM	6,198						6,198							
16	OH LINES PRIMARY (MDS)	CUST	-						-							
17	OH LINES SECONDARY	DEM	845						845							
18	OH LINES SECONDARY (MDS)	CUST	-						-							
19	OH LINES	TOTAL	7,168						7,168							
20																
21	UG LINES DIRECT	CUST	8								8					
22	UG LINES PRIMARY	DEM	12,920								12,920					
23	UG LINES PRIMARY (MDS)	CUST	-								-					
24	UG LINES SECONDARY	DEM	972								972					
25	UG LINES SECONDARY (MDS)	CUST	-								-					
26	UG LINES	TOTAL	13,901								13,901					
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	7,359									7,359				
30	TRANSFORMERS PRIMARY (MDS)	CUST	-									-				
31	TRANSFORMERS SECONDARY	DEM	35,931									35,931				
32	TRANSFORMERS SECONDARY (MDS)	CUST	-									-				
33	TRANSFORMERS	TOTAL	43,290									43,290				
34																
35	SERVICES	CUST	5,486										1,861	3,625		
36	METERS	CUST	14,448												14,448	
37	INTERRUPTIBLE EQUIPMENT	CUST	-													
38	STREET LIGHTING	CUST	14,964													14,964
39																
40	DISTRIBUTION DEPREC EXPENSE	DEM	87,689	-	-	515	6,876	16,072	7,044	13,893	43,290	-	-	-	-	-
41	DISTRIBUTION DEPREC EXPENSE	CUST	36,866	-	-	-	-	1,835	125	8	-	1,861	3,625	14,448	14,964	
42																
43	DISTRIBUTION DEPREC EXPENSE	TOTAL	124,555	-	-	515	6,876	17,907	7,168	13,901	43,290	1,861	3,625	14,448	14,964	

171

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 91 OF 97
 UPDATED: 04/16/2021

(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS

LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 674,312	\$ 45,617	\$ 220,676
2	ARO *	* includes solar	\$ 47,680	\$ -	\$ 30,717
3	ADJUSTMENTS		\$ -	\$ 1	\$ 1
4	TOTAL *	100.0000%	\$ 721,993	\$ 45,618	\$ 251,394
		LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
5	GENERAL & INTANGIBLE				
6	PROD-DEMAND	31.5898%	\$ 213,014	\$ 14,411	\$ 69,712
7	PROD-ENERGY	15.4454%	\$ 104,151	\$ 7,046	\$ 34,085
8	TRANS - HiVLines	3.8576%	\$ 26,013	\$ 1,760	\$ 8,513
9	SUBTRANS - Substa	1.8679%	\$ 12,596	\$ 852	\$ 4,122
10	DIST - DstPri	11.9059%	\$ 80,283	\$ 5,431	\$ 26,274
11	DIST - DstSec	1.4952%	\$ 10,082	\$ 682	\$ 3,299
12	DIST - Cust	13.3020%	\$ 89,697	\$ 6,068	\$ 29,355
13	OTH - Oth Cust	20.5361%	\$ 138,478	\$ 9,368	\$ 45,319
14	TOTAL GEN & INTAN.	100.0000%	\$ 674,312	\$ 45,618	\$ 220,677
		DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE	
15	ARO - DIRECT				
16	PROD-DEMAND *	* includes solar	\$ 39,513	\$ -	\$ 28,887
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ -	\$ -	\$ -
19	DISTRIBUTION		\$ 7,970	\$ -	\$ 1,720
20	GENERAL		\$ 197	\$ -	\$ 110
21	TOTAL ARO *		\$ 47,680	\$ -	\$ 30,717
			\$ -	\$ -	\$ -

(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE
22	PROD-DEMAND *	\$ 252,527	\$ 14,411	\$ 98,599
23	PROD-ENERGY	\$ 104,151	\$ 7,046	\$ 34,085
24	TRANS - DEMAND	\$ 26,013	\$ 1,760	\$ 8,513
25	SUBTRANS - DEMAND	\$ 12,596	\$ 852	\$ 4,122
26	DIST PRI - DEMAND	\$ 88,253	\$ 5,431	\$ 27,994
27	DIST SEC - DEMAND	\$ 10,082	\$ 682	\$ 3,299
28	DIST - CUST	\$ 89,697	\$ 6,068	\$ 29,355
29	OTH - CUST	\$ 138,675	\$ 9,368	\$ 45,428
30	TOTAL *	\$ 721,993	\$ 45,618	\$ 251,394

172

TAMPA ELECTRIC COMPANY						
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)				PAGE 59		
FOR THE FORECAST PERIOD ENDING 12-31-22						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO						
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE	
(1)	(2)	(3)	(4)	(5)	(6)	
1	397Bal		\$ 85,883			
2	397Exp			\$ 8,364		
3	397Res				\$ 52,073	
4						
5	PRODUCTION					
6	Demand	2.6%	\$ 2,259	\$ 220	\$ 1,370	
7						
8	TRANSMISSION					
9	Transmission	6.0%	\$ 5,136	\$ 500	\$ 3,114	
10	SubTransmission	1.1%	\$ 910	\$ 89	\$ 552	
11						
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)					
13	Primary	10.8%	\$ 9,281	\$ 904	\$ 5,627	
14	Secondary	5.2%	\$ 4,426	\$ 431	\$ 2,684	
15	SUB-TOTAL DISTRIBUTION	16.0%	\$ 13,707	\$ 1,335	\$ 8,311	
16						
17	TOTAL Prod, Transm, Distri	25.6300%	\$ 22,012	\$ 2,144	\$ 13,346	
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO						
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE	
18	General Plant Portion		\$ 63,871	\$ 6,220	\$ 38,727	
19						
20	Production - Demand	31.59%	\$ 20,177	\$ 1,965	\$ 12,234	
21	Production - Energy	15.45%	\$ 9,865	\$ 961	\$ 5,981	
22						
23	TRANS - HiVLines	3.86%	\$ 2,464	\$ 240	\$ 1,494	
24	SUBTRANS - Substa	1.87%	\$ 1,193	\$ 116	\$ 723	
25						
26	DIST - DstPri	11.91%	\$ 7,604	\$ 741	\$ 4,611	
27	DIST - DstSec	1.50%	\$ 955	\$ 93	\$ 579	
28	DIST - Cust	13.30%	\$ 8,496	\$ 827	\$ 5,151	
29	OTH - Oth Cust	20.54%	\$ 13,117	\$ 1,277	\$ 7,953	
30	TOTAL	100.0000%	\$ 63,871	\$ 6,220	\$ 38,727	
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))						
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE	
31	PROD-DEMAND		\$ 22,435	\$ 2,185	\$ 13,603	
32	PROD-ENERGY		\$ 9,865	\$ 961	\$ 5,981	
33	TRANS - DEMAND		\$ 7,600	\$ 740	\$ 4,608	
34	SUBTRANS - DEMAND		\$ 2,103	\$ 205	\$ 1,275	
35	DIST PRI - DEMAND		\$ 16,885	\$ 1,644	\$ 10,238	
36	DIST SEC - DEMAND		\$ 5,381	\$ 524	\$ 3,263	
37	DIST - CUST		\$ 8,496	\$ 827	\$ 5,151	
38	OTH - CUST		\$ 13,117	\$ 1,277	\$ 7,953	
39	TOTAL		\$ 85,883	\$ 8,364	\$ 52,073	

TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000) PAGE 60
 FOR THE FORECAST PERIOD ENDING 12-31-22

(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG

LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 25,910	\$ (542)	\$ 1,926
3		39203		\$ 53,940	\$ 18,861	\$ 2,805
4		39204		\$ -	\$ (0)	\$ -
5	TOTAL ENERGY DELIVERY			\$ 79,850	\$ 18,320	\$ 4,731
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 3,621	\$ 1,310	\$ 220
10		39213		\$ 742	\$ 147	\$ 36
11		39214		\$ -	\$ -	\$ -
12	TOTAL ENERGY SUPPLY			\$ 4,362	\$ 1,457	\$ 256
13						
14						
15	TOTAL VEHICLE PLANT		100.00%	\$ 84,212	\$ 19,777	\$ 4,987

(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS

LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE
16	PROD-DEMAND			\$ 4,362	\$ 1,457	\$ 256
17						
18	TRANS - HiVLines	\$ 4,150	7.28%	\$ 5,816	\$ 1,334	\$ -
19	SUBTRANSMISSION	\$ 2,010	3.53%	\$ 2,816	\$ 646	\$ -
20	DIST - DstPri	\$ 12,809	22.48%	\$ 17,949	\$ 4,118	\$ -
21	DIST - DstSec	\$ 1,609	2.82%	\$ 2,254	\$ 517	\$ -
22	DIST - Cust	\$ 14,311	25.11%	\$ 20,054	\$ 4,601	\$ -
23	OTH - Oth Cust	\$ 22,094	38.77%	\$ 30,960	\$ 7,103	\$ -
24	TOTAL	\$ 56,984	100.00%	\$ 84,212	\$ 18,320	\$ 256

(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE
25	PROD-DEMAND	\$ 4,362	\$ 1,457	\$ 256
26	TRANS - DEMAND	\$ 5,816	\$ 1,334	\$ -
27	SUBTRANS - DEMAND	\$ 2,816	\$ 646	\$ -
28	DIST PRI - DEMAND	\$ 17,949	\$ 4,118	\$ -
29	DIST SEC - DEMAND	\$ 2,254	\$ 517	\$ -
30	DIST - CUST	\$ 20,054	\$ 4,601	\$ -
31	OTH - CUST	\$ 30,960	\$ 7,103	\$ -
32	TOTAL FUNCTIONALIZATION	\$ 84,212	\$ 19,777	\$ 256

174

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE WORKPAPERS
 WITNESS: VOGT
 PAGE 94 OF 97
 UPDATED: 04/16/2021

(1)	(2)	(3)	(4)	(5)
TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-22				
PAGE 61				
(1) TAXES OTHER THAN INCOME BY CATEGORY				
	DESCRIPTION	G/L COST	ADJUSTMENTS	ADJUSTED COST
3	PAYROLL TAXES, includes solar	\$ 15,417	\$ -	\$ 15,417
4	PROPERTY TAXES	\$ 70,926	\$ -	\$ 70,926
5	MISC TAXES	\$ 203	\$ -	\$ 203
6	REGULATORY FEE	\$ 1,394	\$ (495)	\$ 899
7	REVENUE TAXES	\$ -	\$ -	\$ -
8	TOTAL, includes solar	\$ 87,940	\$ (495)	\$ 87,444
(2) FUNCTIONALIZATION OF PAYROLL TAXES BASED ON LABOR RATIOS				
	DESCRIPTION	LABOR	LABOR %	COST
12	PAYROLL TAXES			\$ 15,417
14	PROD-DEMAND, includes solar	33,987	31.59%	\$ 4,870
15	PROD-ENERGY	16,617	15.45%	\$ 2,381
16	TRANS - DEMAND	4,150	3.86%	\$ 595
17	SUBTRANS - DEMAND	2,010	1.87%	\$ 288
18	DIST PRI - DEMAND	12,809	11.91%	\$ 1,835
19	DIST SEC - DEMAND	1,609	1.50%	\$ 231
20	DIST - CUST	14,311	13.30%	\$ 2,051
21	OTH - CUST	22,094	20.54%	\$ 3,166
22	TOTAL, includes solar	107,588	100.00%	\$ 15,417
(3) FUNCTIONALIZATION OF PROPERTY TAXES BASED ON TOTAL PLANT (PIS + PHFFU)				
	DESCRIPTION	TOTAL PLANT	TOTAL PLT %	COST
26	PROPERTY TAXES			\$ 70,926
28	PROD-DEMAND	4,491,926	42.93%	\$ 30,445
29	PROD-ENERGY	1,382,611	13.21%	\$ 9,371
30	TRANS - DEMAND	578,874	5.53%	\$ 3,923
31	SUBTRANS - DEMAND	486,249	4.65%	\$ 3,296
32	DIST PRI - DEMAND	1,366,848	13.06%	\$ 9,264
33	DIST SEC - DEMAND	601,060	5.74%	\$ 4,074
34	DIST - CUST	1,374,190	13.13%	\$ 9,314
35	OTH - CUST	182,752	1.75%	\$ 1,239
36	TOTAL	10,464,511	100.00%	\$ 70,926
(4) FUNCTIONALIZATION OF REGULATORY FEE ASSESSMENT BASED ON RATE BASE				
	DESCRIPTION	RATE BASE	RATE BASE %	COST
40	REGULATORY ASSESS. FEE			\$ 899
42	PROD-DEMAND	3,975,887	49.78%	\$ 447
43	PROD-ENERGY	836,573	10.47%	\$ 94
44	TRANS - DEMAND	450,163	5.64%	\$ 51
45	SUBTRANS - DEMAND	378,840	4.74%	\$ 43
46	DIST PRI - DEMAND	942,128	11.80%	\$ 106
47	DIST SEC - DEMAND	385,328	4.82%	\$ 43
48	DIST - CUST	895,330	11.21%	\$ 101
49	OTH - CUST	122,237	1.53%	\$ 14
50	TOTAL	7,986,487	100.00%	\$ 899
(5) FUNCTIONALIZATION OF OTHER TAXES BASED ON RATE BASE				
	DESCRIPTION	RATE BASE	RATE BASE %	COST
54	OTHER TAXES			\$ 203
56	PROD-DEMAND	3,975,887	49.78%	\$ 101
57	PROD-ENERGY	836,573	10.47%	\$ 21
58	TRANS - DEMAND	450,163	5.64%	\$ 11
59	SUBTRANS - DEMAND	378,840	4.74%	\$ 10
60	DIST PRI - DEMAND	942,128	11.80%	\$ 24
61	DIST SEC - DEMAND	385,328	4.82%	\$ 10
62	DIST - CUST	895,330	11.21%	\$ 23
63	OTH - CUST	122,237	1.53%	\$ 3
64	TOTAL	7,986,487	100.00%	\$ 203
(6) TOTAL FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME				
	DESCRIPTION			TOTAL COST
68	TOTAL TAXES OTHER			\$ 35,864
69	PROD-DEMAND, includes solar			\$ 11,868
70	PROD-ENERGY			\$ 4,580
71	TRANS - DEMAND			\$ 3,636
72	SUBTRANS - DEMAND			\$ 11,230
73	DIST PRI - DEMAND			\$ 4,357
74	DIST SEC - DEMAND			\$ 11,488
75	DIST - CUST			\$ 4,421
76	OTH - CUST			\$ 87,444
77	TOTAL, includes solar			\$ 87,444

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-22				
				PAGE 62
(1)	(2)	(3)	(4)	(5)
1	(1) INCOME TAXES INPUTS			
2	DESCRIPTION			COST
3	Gain / Loss On Disposition Of Assets		\$	-
4	Allowed Interest Expense		\$	126,318,373
5				
6	PERMANENT ADJUSTMENTS			
7	Depr - AFUDC Equity			9,148,221
8	Club Dues			36,169
9	Meals			-
10	Penalties			106,090
11	Solar ITC			5,435,045
12	Transportation Fringe			192,504
13	TOTAL PERMANENT ADJUSTMENTS			14,918,029
14				
15				
16	TRUE-UPS, ADJUSTMENTS & ITC			
17	Parent Debt Adjustment			(9,707,000)
18	Surveillance Report, Schedule 2 - Page 2 of 3			
19				
20	<u>State Deferred Timing</u>			
21	Medicare Part D Amortization-State			43,238
22	State True-Ups			(853,063)
23				
24	<u>Federal Timing Items</u>			
25	Adjustments to Federal Deferred			(27,781,126)
26	Medicare Part D Amortization-Fed			156,009
27	Federal True-Ups			-
28	Federal GBC - R&D			(500,000)
29	Investment Tax Credits + Federal GBC - ITC			(11,193,968)
30	TAX WKSHEET: TOTAL TRUE-UPS, ADJUSTMENTS & ITC			(40,128,910)
31				
32	RETAIL MANUAL BALANCING ADJUSTMENT		\$	887
33				
34	TOTAL TRUE-UPS, ADJUSTMENTS & ITC (INCL BALANCING)		\$	(40,128,023)
35				
36	(2) FUNCTIONALIZATION OF GAIN / LOSS ON DISPOSITION			
37	DESCRIPTION	PLANT IN SVC	PLT IN SVC %	COST
38	GAIN / LOSS ON DISP			\$ -
39				
40	PROD-DEMAND	4,479,842	43.04%	\$ -
41	PROD-ENERGY	1,382,611	13.28%	\$ -
42	TRANS - DEMAND	566,808	5.45%	\$ -
43	SUBTRANS - DEMAND	475,764	4.57%	\$ -
44	DIST PRI - DEMAND	1,346,291	12.93%	\$ -
45	DIST SEC - DEMAND	601,060	5.77%	\$ -
46	DIST - CUST	1,374,190	13.20%	\$ -
47	OTH - CUST	182,752	1.76%	\$ -
48	TOTAL	10,409,318	100.00%	\$ -
49				

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-22			PAGE 63	
(1)	(2)	(3)	(4)	(5)
50				
51	(3) FUNCTIONALIZATION OF INTEREST EXPENSE			
52	DESCRIPTION	RATE BASE	RATE BASE %	COST
53	INTEREST EXPENSE			\$ 126,318.37
54				
55	PROD-DEMAND	3,975,887	49.78%	\$ 62,885
56	PROD-ENERGY	836,573	10.47%	\$ 13,232
57	TRANS - DEMAND	450,163	5.64%	\$ 7,120
58	SUBTRANS - DEMAND	378,840	4.74%	\$ 5,992
59	DIST PRI - DEMAND	942,128	11.80%	\$ 14,901
60	DIST SEC - DEMAND	385,328	4.82%	\$ 6,095
61	DIST - CUST	895,330	11.21%	\$ 14,161
62	OTH - CUST	122,237	1.53%	\$ 1,933
63	TOTAL	7,986,487	100.00%	\$ 126,318
64				
65				
66	(4) FUNCTIONALIZATION OF PERMANENT TIMING DIFFERENCES			
67	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
68	PERMANENT DIFFERENCES			\$ 14,918
69				
70	PROD-DEMAND	3,975,887	49.78%	\$ 7,427
71	PROD-ENERGY	836,573	10.47%	\$ 1,563
72	TRANS - DEMAND	450,163	5.64%	\$ 841
73	SUBTRANS - DEMAND	378,840	4.74%	\$ 708
74	DIST PRI - DEMAND	942,128	11.80%	\$ 1,760
75	DIST SEC - DEMAND	385,328	4.82%	\$ 720
76	DIST - CUST	895,330	11.21%	\$ 1,672
77	OTH - CUST	122,237	1.53%	\$ 228
78	TOTAL	7,986,487	100.00%	\$ 14,918
79				
80				
81	(5) FUNCTIONALIZATION OF PARENT DEBT ADJUSTMENT (100% RETAIL)			
82	DESCRIPTION		RATE BASE %	COST
83	PARENT DEBT ADJUSTMENT			\$ (9,707)
84				
85	PROD-DEMAND		100.00%	\$ (9,707)
86	TOTAL		100.00%	\$ (9,707)
87				
88				
89	(6) FUNCTIONALIZATION OF ADJUSTMENTS, TRUE-UPS & ITC TO INCOME TAXES			
90	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
91	ADJ'S TO INCOME TAXES, TRUE-UPS & ITC			\$ (40,128)
92				
93	PROD-DEMAND	3,975,887	49.78%	\$ (19,977)
94	PROD-ENERGY	836,573	10.47%	\$ (4,203)
95	TRANS - DEMAND	450,163	5.64%	\$ (2,262)
96	SUBTRANS - DEMAND	378,840	4.74%	\$ (1,903)
97	DIST PRI - DEMAND	942,128	11.80%	\$ (4,734)
98	DIST SEC - DEMAND	385,328	4.82%	\$ (1,936)
99	DIST - CUST	895,330	11.21%	\$ (4,499)
100	OTH - CUST	122,237	1.53%	\$ (614)
101	TOTAL	7,986,487	100.00%	\$ (40,128)



MINIMUM FILING REQUIREMENTS

SCHEDULE E

SUPPLEMENTAL OPT OUT STUDY (REDACTED)

Tampa Electric Company - Non-Standard Meter Rider (NSMR) Cost Analysis

2022 2023 2024 2025 2026

Expenses (One-Time per Participant)

<u>One-time Costs to Establish NSMR</u>							
1	Customer Service @ 10 mins/customer	\$6.48					Customer Care Specialist will take calls for opt-out participants, explain tariff details, and set up account, handle initial questions/issues to support re-route.
2	Billing to perform analysis to reroute meter @ 45 mins/customer	\$30.01					Billing Specialist to analyze, plan and approach to re-route meters. Move meters to new route and validate billing is correct.
3	Planner Dispatcher to reroute meter @ 5 mins/customer	\$3.95					Planner/Dispatcher to move meter into new route upon direction from Billing Specialist.
4	Meter Field Rep to exchange meter @ 40 mins/customer	\$31.92					Meter Field Rep to travel to customer premise, remove existing meter and replace with opt-out meter, close work orders.
5	Vehicle to exchange meter @ 40 mins/customer	\$2.69					Use of a Pickup 1/4 ton 4x2 vehicle to change out meter
	IT developer to complete initial setup for Opt-Out / customer	\$28.03					IT Development work to support initial Customer sign-up for the Opt-Out Program. (cost / customer)
	Total One-Time Charge	\$103.09					Sum of rows (1) through (6)

Development of Monthly Rates

Current Rates

1	Monthly Rate per meter	\$20.38	\$20.38	\$20.38	\$20.38	\$20.38	Monthly rate to capture meter reading expenses and 100% of IT System Costs at NPV=0
---	------------------------	---------	---------	---------	---------	---------	---

Current Participants

2	NSMR	810	810	810	810	810	Estimated cumulative number of NSMR Customers
---	------	-----	-----	-----	-----	-----	---

Annual Revenue

3	NSMR	\$198,094	\$198,094	\$198,094	\$198,094	\$198,094	(12 months) * (# of participants) * (Monthly Rate)
	Total Annual Revenue	\$198,094	\$198,094	\$198,094	\$198,094	\$198,094	

Expenses Recovered via Monthly Rate (Initial Development plus On-going)

<u>On-Going Monthly Cost to Support NSMR</u>							
1	Monthly Meter Readings * 12 * # of NSMR Customers	\$198,094	\$198,094	\$198,094	\$198,094	\$198,094	Total Monthly meter reading costs * 12 months * # of participants
2	Customer IT System Change to provide NSMR tariff (100%)	\$407,966	\$0	\$0	\$0	\$0	IT Cost for System Implementation (100% of total)
3	Total Expenses (2019-2023, including IT System Change)	\$407,966	\$198,094	\$198,094	\$198,094	\$198,094	
4	Net Income	(\$407,966)	\$0	\$0	\$0	\$0	Total Revenue minus Total Expenses
5	Taxes @ 25.345%	(\$103,399)	\$0	\$0	\$0	\$0	Net Income times 25.345%
6	After Tax Income	(\$304,567)	\$0	\$0	\$0	\$0	Net Income - Taxes
7	5-Year Net Present Value @ 8.15% WACC	(\$281,615.37)					5 Year Cash Flow

Target Rate to Achieve \$0 NPV:

\$20.38 Total Monthly Charge per Participant
 0.670027397 **Total Daily Charge per Participant**

179

TAMPA ELECTRIC COMPANY
 End of Period - Capital Structure
 FPSC Adjusted Basis
 Dec-20

Schedule 4

	System Per	Retail Per	Pro Rata	Specific	Adjusted	Cap	Low-Point		Mid-Point		High-Point	
	Books	Books	Adjustments	Adjustments	Retail	Ratio	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost	Cost Rate	Weighted Cost
Common Equity	\$3,387,268,691	\$3,387,268,691	(458,831,207)	(9,941)	\$2,928,427,543	43.64%	925.00%	4.04%	10.25%	4.47%	11.25%	4.91%
Long Term Debt	2,531,229,004	2,531,229,004	(342,874,146)	(7,428)	2,188,347,430	32.62%	469.00%	1.53%	4.69%	1.53%	4.69%	1.53%
Short Term Debt *	369,691,221	369,691,221	(49,889,048)	(1,392,101)	318,410,072	4.75%	111.64%	0.05%	1.12%	0.05%	1.12%	0.05%
Customer Deposits												
Active	105,154,559	105,154,559	(14,244,332)		90,910,227	1.36%	237.00%	0.03%	2.37%	0.03%	2.37%	0.03%
Inactive												
Investment Tax Credits **	211,461,640	211,461,640	(28,644,656)	(960)	182,816,024	2.72%	694.00%	0.19%	7.48%	0.20%	8.02%	0.22%
Deferred Income Taxes	1,157,327,780	1,157,327,780	(156,710,494)	(459,014)	1,000,158,271	14.91%						
Total	\$7,762,132,895	\$7,762,132,895	(1,051,193,884)	(1,869,444)	\$6,709,069,567	100.00%		5.84%		6.28%		6.74%

* Daily Weighted Average
 ** Cost Rates Calculated Per IRS Ruling

180

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 OPT OUT STUDY
 WITNESS: ASHBURN
 PAGE 3 OF 8
 UPDATED: 04/16/2021

Metering Services - Ongoing

TEC

810 : Estimated # NSMR Customers

Topic Area	Topic Details	Rate	Hours to Complete	Unit Cost	Frequency	# of Events Annually	Annual Cost	Assumptions/Questions
Monthly Meter Reading	Manual meter reads each month includes average travel time between NSMR customers and time to exit vehicle, locate meter, probe meter, and return to vehicle.		0.33		Monthly per NSMR Customer	9,720		Hourly rate for work performed by Meter Field Representative
Monthly Meter Reading - Vehicle	Meter Field Representative employee vehicle costs for duration of monthly meter reading throughout the route, per customer	\$ 4.04	0.33	\$ 1.35	Monthly per NSMR Customer	9,720	\$ 13,089.60	Assumes employee uses Pickup 1/4 Ton 4x2
Off-cycle Meter Reading	Manual off-cycle meter reads. Necessary due to inability to perform Remote Order Fulfillment services for non-standard meters (bill complaints, move in/move out, re-reads)		0.75		Annually for 2.6% of NSMR Customers	768		Assumes 2.6% of NSMR customers have off-cycle reads/year.
Off-cycle Meter Reading - Vehicle	Meter Field Representative employee vehicle costs for duration of off-cycle meter reading	\$ 4.04	0.75	\$ 3.03	Annually for 2.6% of NSMR Customers	768	\$ 2,327.04	Assumes employee uses Pickup 1/4 Ton 4x2
							\$ 198,126.72	Annual Total
							\$16,510.56	Total Monthly costs
							\$20.38	Costs per NSMR Customer per Month

181

Metering Services - Ongoing

IT System Costs

TEC

810 : Estimated # NSMR Customers

Topic Area	Topic Details	Total Cost	Assumptions/Questions
IT Resource Costs	IT costs to update Customer System (CSS) with account flags for non-communicating meter, work order tracking, and billing/bill annotation functionalities.	\$ 407,966.00	Based on a blend of resources completing all system updates. Development of System: 80% external resources and 20% internal resources. Plus 15% overhead to support PM, Training, Change & QA/Testing completed by internal resources. No Contingency included.
		\$ 407,966.00	Total IT System Costs

IT System Costs

Estimated NSMR Participants

TEC

Estimated NSMR	Customer Counts	0.10%
TEC	810,000	810

	2022	2023	2024	2025	2026
AMI Meters Installed	810,000	-	-	-	-
Cumulative Total AMI	810,000	810,000	810,000	810,000	810,000

Est. NSMR Participants

Labor Rates

TEC

	Customer Service Professional	Billing Specialist	Meter Field Rep (Union)	Planner Dispatcher (re-route - field)	Meter Field Rep (Reads) (Union)	IT Developer (Contractor)
Annual Job Value						
Hours Per Year	2,080	2,080	2,080	2,080	2,080	717
Hourly Rate						
<u>Burdens</u>						
Payroll Tax (8%)	8.00%	8.00%	8.00%	8.00%	8.00%	0.00%
Loader Rate (Pension & Benefits)	29.00%	29.00%	29.00%	29.00%	29.00%	0.00%
Incentives	7.00%	7.00%	7.00%	7.00%	7.00%	0.00%
Total Burden Rate	44.00%	44.00%	44.00%	44.00%	44.00%	0.00%
Total Hourly						
Previous Hourly Rates						

184

	A	B	C	D	E	F	G	H	I
1	Monthly Average Fleet Charges			TEC					
2	Based on 2019 Fleet Assessment data								
3									
4									
5									Monthly Avg
6									Hourly Rate
7	Pickup 1/4 Ton 4x2								4.04
8									
9	<i>Cost Type from Fleet Assmnt</i>								

Mthly Avg Fleet Charges