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 9, 2021

ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket are the Minimum Filing Requirements – Schedule F – Miscellaneous Projected Test Year 2022 - Vol III of III - MFR Schedules F-03 – F-09.

Thank you for your assistance in connection with this matter.

(Document 34 of 34)

Sincerely,

J. Jeffry Wahlen

JJW/ne
Attachment

cc: Richard Gentry, Public Counsel
Jon Moyle, FIPUG

MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE F – MISCELLANEOUS

MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE F – MISCELLANEOUS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of data shown:
Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
XX Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ A. S. Lewis

Tampa Electric Company's most recently filed Diversification Report for the year ending December 31, 2019, is attached. Tampa Electric Company is also including its Diversification Report for the year ending December 31, 2020, which will be filed on or before April 30, 2021. The 2020 Diversification Report reflects changes from the most recently filed report (2019) that will affect the test year.

The following officer changes were effective after the filing of the company's 2019 Diversification Report:

Ralph R. Tedesco was appointed Director for Tampa Electric Company, effective February 5, 2020.
Marian Cacciatore was appointed Vice President-Human Resources, effective April 27, 2020.
Jacqueline L. Bradley was appointed Director for Tampa Electric Company, effective May 19, 2020.
Laura Crouch's title was changed to Vice President-External Affairs, effective May 19, 2020.
Monica Whiting resigned as Vice President-Customer Experience, effective July 17, 2020.
Karen Sparkman was appointed Vice President-Customer Experience, effective October 6, 2020.
Rene Gallant resigned as Vice President-Strategy and Business Development, Tampa Electric Division, effective December 31, 2020.
Nancy Tower's title was changed to Chief Executive Officer, effective February 9, 2021.
Archibald Collins' title was changed to President and Chief Operating Officer, effective February 9, 2021.
Nancy Tower will retire, effective May 3, 2021.
Archibald Collins appointed President and Chief Executive Officer, effective May 3, 2021.
Shawn Copeland, Vice President Safety & Security, Tampa Electric division passed away on February 11, 2021.

Supporting Schedules:

Recap Schedules:

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Jeffrey Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
Scott Balfour Gregory W. Blunden Karen Mincey David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Services, Inc.	
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd	
Scott Balfour Gregory W. Blunden Daniel Muldoon David M. Nicholson David E. Schwartz Valerie C. Strickland	SeaCoast Gas Transmission, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and SeaCoast Gas Transmission, LLC	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Partners, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Partners, Inc.	
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	New Mexico Gas Company, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Company, Inc.	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	New Mexico Gas Intermediate, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Intermediate, Inc.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Pipeline Holding Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holding Company	
Gregory W. Blunden David E. Schwartz	TECO Clean Advantage Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Clean Advantage Corporation	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.	
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	Emera Technologies LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies LLC	
Scott Balfour Gregory W. Blunden Dan Muldoon	Emera Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Incorporated	
Valerie C. Strickland	Emera Energy Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Services, Inc.	
Gregory W. Blunden	Emera Utility Services Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Utility Services Incorporated	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy Tower	TECO Gemstone, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc.	
Scott Balfour Gregory W. Blunden	Emera Energy Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Incorporated	
Scott Balfour Robert R. Bennett David E. Schwartz	Grand Bahama Power Company Limited	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Grand Bahama Power Company Limited	
Scott Balfour Gregory W. Blunden	Nova Scotia Power Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Nova Scotia Power Incorporated	
Scott Balfour Robert R. Bennett David E. Schwartz	Emera (Caribbean) Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera (Caribbean) Incorporated	
Scott Balfour Daniel Muldoon David E. Schwartz	Emera Maine	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Maine	
Scott Balfour Robert R. Bennett David E. Schwartz	Grand Bahama Power Company Ltd	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd	

Page 452C

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2019

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Patrick J. Geraghty	Florida Council of 100	$20,505	Dues (Emera Technologies)
	Florida Council of 100	$6,712	Dues (TEC)
	Blue Cross/Blue Shield of Florida	$36,664,157	Health Insurance Claims/Fees (TSI)
Pam Iorio	Big Brothers Big Sisters of America	$6,500	Donation (Tampa Electric)
	Big Brothers Big Sisters of America	$500	Donation (New Mexico Gas Company)
Rhea Law	Buchanan Ingersoll and Rooney PA	$8,756	Attorneys' Fees

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company

For the Year Ended December 31, 2019

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Services Agreement effective April 1, 2018 through March 31, 2019. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading services for the Tampa, Lakeland and Brooksville divisions.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Peoples Gas System contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Services, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa electric contracted with TECO Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Joinder Agreement dated September 1, 2014 to Amended & Restated Services Agreement effective January 1, 2013 (automatically renewed in 2019). New Mexico Gas Company, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
New Mexico Gas Company, Inc. (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2018 (automatically renewed in 2019). Tampa Electric contracted with New Mexico Gas, Inc. to provide selected services such as Information Technology Services to Tampa Electric.
New Mexico Gas Intermediate, Inc. (Services Agreement)	Joinder Agreement dated September 2, 2014 to Amended & Restated Service Agreement effective January 1, 2013 (automatically renewed in 2019). New Mexico Gas Intermediate, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Energy, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Partners, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Partners, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.

Page 455A

Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2019

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

Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Properties Corporation (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Properties Corporation contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Gemstone, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Seacoast Gas Transmission LLC contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Pipeline Holding Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Pipeline Holding Company contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Clean Advantage Corp (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO Clean Advantage Corp. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO EnergySource, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). TECO EnergySource, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Grand Bahamas Power Company contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Emera Incorporated contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Shared Services Agreement effective July 1, 2016 (automatically renewed in 2019). Emera Incorporated contracted to provide selected services such as Corporate Support Allocations, Business Strategy services, and services ancillary thereto to Tampa Electric.
Emera Energy Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Emera Energy Inc. contracted to provide selected services such as safety review services to Tampa Electric.
Emera Incorporated (Services Agreement)	Secondment Agreements between Emera Incorporated, Tampa Electric and certain named officers.
Emera Utility Services Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Emera Utility Services Inc. contracted to provide selected services such as storm restoration services to Tampa Electric.

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2019

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Emera Energy Services, Inc. (Service Agreement)	North American Energy Standards Board (NAESB) Base Contract for Sale and Purchase of Natural Gas between Tampa Electric and Emera Energy Services Inc. dated 02/01/2017 (automatically renewed in 2019).
Nova Scotia Power Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Nova Scotia Power Inc. contracted Tampa Electric to provide selected services such as environmental audit services.
Nova Scotia Power Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2019). Nova Scotia Power Inc. contracted to provide Corporate Support Allocations and selected services such as IT-Webex services to Tampa Electric.
Nova Scotia Power Inc. (Service Agreement)	Agreement Concerning Mutual Assistance between Nova Scotia Power Inc. and Tampa Electric made January 1, 2017 (automatically renewed in 2019).
Emera Maine Inc. (Service Agreement)	First, Second and Third Affiliate Addenda effective June 15, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Emera Maine Inc. contracted with Tampa Electric to provide selected services such as Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc., as requested. Emera Maine contracted to provide similar services to Tampa Electric, as requested.
TECO Partners, Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with TECO Partners, Inc. to provide selected services such as marketing services to Tampa Electric.
Emera Technologies LLC	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with Emera Technologies LLC to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Caribbean Inc.	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2019). Tampa Electric contracted with Emera Caribbean Inc., to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.

Page 455C

Analysis of Diversification Activity

Individual Affiliated Transactions in Excess of $500,000

Company: Tampa Electric Company

For the Year Ended December 31, 2019

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Energy, Inc.	Labor services	1,803,985
TECO Services, Inc.	Real Property Sublease	4,086,946
	Facility services	1,282,296
	Telecom allocation	654,384
	IT usage fee	766,067
	Direct services - Labor	(13,497,223)
	Indirect services - Corporate overhead allocation	(18,391,219)
	Indirect services - IT services	(16,534,154)
	Indirect services - HR Services -Benefits Admin.	(1,914,474)
	Indirect services - HR Services -Employee relations	(2,648,531)
	Indirect services - TSI Services - Administrative serv.	(1,200,501)
	Indirect services - TSI Services - Corporate Communications	(1,079,881)
	Indirect services - TSI Services - Accounts payable	(612,288)
	Indirect services - Procurement services	(3,163,319)
Peoples Gas System	Real Property Sublease	758,795
	Gas sales	612,629
	Labor Services	10,258,935
	IT usage fee	3,138,270
	Telecom non-standard	589,395
	Labor Services	(2,568,725)
	Gas Purchases	(17,629,307)
New Mexico Gas Co.	IT usage fee	770,070
Emera Inc.	Labor and benefits	(6,210,899)
	Corporate services allocations	(1,506,708)
Grand Bahama Power Co.	Mutual assistance (Storm support)	6,649,920
Emera Energy Services Inc.	Asset Management Agreement	3,602,135
	Gas Purchases (Fuels Services)	(105,013,557)
Emera Maine Inc.	Labor services	1,318,394
	Labor services	(503,059)

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
TECO Energy, Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	1,803,985
TECO Services Inc.	Real Property Sublease	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	4,086,946
	Facility Services	"	S	146	1,282,296
	Telecom Allocation	"	S	146	654,384
	Telecom usage fee	"	S	146	43,467
	Telecom non-standard	"	S	146	15,933
	IT usage fee	"	S	146	766,067
	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/14	P	930.2 Multi	13,497,223
	Indirect Services				
	Corporate Overhead Allocation	"	P	930.2	18,391,219
	IT Services	"	P	930.2 Multi	16,534,154
	HR Services				
	Benefits administration	"	P	930.2	1,914,474
	Employee relations	"	P	930.2	2,648,531
	TSI Services				
	Administrative services	"	P	930.2	1,200,501
	Emergency management	"	P	930.2	336,024
	Corporate communications	"	P	930.2	1,079,881
	Accounts payable	"	P	930.2	612,288
	Claims	"	P	930.2	391,779
	Procurement services	"	P	930.2	3,163,319
TECO Properties Corp	Direct Labor for Facility, Telecommunicating Equipment & Service, Storage, Environmental, Regulatory, Customer Service, Fuels, Economic Development/Governmental Services, Accounting, Financial Reporting, Training, Consulting & Maintenance, Engineering & Construction and O&M Services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	1,161
TECO Pipeline Holding Co	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	939

* Refer to Page 455

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
SeaCoast Gas Transmission	Direct Labor for Facility, Telecommunicating Equipment & Service, Storage, Environmental, Regulatory, Customer Service, Fuels, Economic Development/Governmental Services, Accounting, Financial Reporting, Training, Consulting & Maintenance, Engineering & Construction and O&M Services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	224,734
Peoples Gas System	Meter Reading	Services Agreement 04/01/17-03/31/19*	S	146	245,947
	Real Property Sublease	PGS is a Division of Tampa Electric Company	S	146	758,795
	Gas Sales (Fuels Services)	"	S	146	612,629
	Facility Services	"	S	146	216,348
	IT usage fee	"	S	146	3,138,270
	Telecom Allocation	"	S	146	239,436
	Telecom usage fee	"	S	146	32,406
	Telecom non-standard	"	S	146	589,395
	Labor Services	"	S	146	10,258,935
	Real Property Sublease	"	P	931	23,115
	Labor services	"	P	Multi	2,568,725
	Gas purchases	"	P	151	17,629,307
TECO Partners Inc.	IT usage fee	Service Agreement 01/01/19-12/31/19 * Effective 1/1/13	S	146	94,024
	Labor services	"	S	146	1,762
	Rent and lease	"	S	146	46,892
	Telecom usage fee	"	S	146	3,165
	Telecom non-standard	"	S	146	60,390
	Telecom allocation	"	S	146	17,796
	Facility charges	"	S	146	12,960
New Mexico Gas Co.	IT usage fee	Service Agreement 01/01/19-12/31/19 * Effective 9/1/14	S	146	770,070
	Telecom usage fee	"	S	146	591
	Telecom Allocation	"	S	146	24,960
	Labor service	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16	P	Multi	20,644
	IT charges	"	P	930.2/Multi	328,242

* Refer to Page 455

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2019

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
Emera Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16, 1/1/18	S	146	222,326
	Labor Services	Shared Service Agreement 01/01/19-12/31/19 *	P	Multi	6,210,899
	Corporate Support Services Allocations	Shared Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	P	Multi	1,506,708
Grand Bahama Power Co	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 7/1/16	S	146	18,260
	Mutual assistance - Storm	"	S	146	6,649,920
Nova Scotia Power	Mutual Assistance - Storm	Service Agreement 01/01/19-12/31/19 * Effective 1/1/17	S	146	437,478
	Corporate Support Services Allocations	Shared Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	P	Multi	483
Emera Energy, Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	S	146	267,912
	Labor services	Shared Service Agreement 01/01/19-12/31/19" Effective 1/1/17	P	Multi	92,068
Emera Maine Inc.	Labor services	Service Agreement 01/01/19-12/31/19 * Effective 6/15/17	S	146	1,318,394
	Labor services	"	P	Multi	503,059
	Mutual assistance - Storm	"	P	Multi	376,810
Emera Energy Services Inc.	Asset Management Agreement	Asset Management Agreement* 8/1/2018-3/31/20	S	146	3,602,135
	Gas sales	Natural gas sales and purchase agreement 01/01/2019-12/31/2019	S	146	367,100
	Gas purchases	"	P	151	105,013,557
Emera Technologies LLC	Rent and lease	Service Agreement 01/01/19-12/31/19 * Effective 1/1/18	S	146	42,102
	Facilities	"	S	146	39,131
	Labor services	"	S	146	47,018
* Refer to Page 455					

Page 457C

Analysis of Diversification Activity

Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 2019

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:							
NONE		0	0	0	0	0	
Total		**0**	0	0	0	**0**	
Sales to Affiliates:						Sales Price	
NONE		0	0	0	0	0	
Total		0	0	0	0	0	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Daniel Muldoon	Emera Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Incorporated	
Scott Balfour David E. Schwartz	Emera (Caribbean) Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera (Caribbean) Incorporated	
Scott Balfour Gregory W. Blunden	Emera Energy Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Incorporated	
Valerie C. Strickland	Emera Energy Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Services, Inc.	
Valerie C. Strickland	Emera Energy U.S. Subsidiary No. 1., Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy U.S. Subsidiary No. 1, Inc.	
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	Emera Technologies LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies LLC	
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon Valerie C. Strickland	Emera US Holdings, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera US Holdings, Inc.	
Gregory W. Blunden	Emera Utility Services Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Utility Services Incorporated	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour David E. Schwartz	Grand Bahama Power Company Limited	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Grand Bahama Power Company Limited	
Scott Balfour Robert R. Bennett Gregory W. Blunden Daniel Muldoon David E. Schwartz Valerie C. Strickland	New Mexico Gas Company, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Company, Inc.	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	New Mexico Gas Intermediate, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Intermediate, Inc.	
Scott Balfour Gregory W. Blunden	Nova Scotia Power Incorporated	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Nova Scotia Power Incorporated	
Valerie C. Strickland	Scotia Power U.S., Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Scotia Power U.S., Ltd.	
Scott Balfour Gregory W. Blunden Archibald Collins Daniel Muldoon David M. Nicholson David E. Schwartz Valerie C. Strickland	SeaCoast Gas Transmission, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and SeaCoast Gas Transmission, LLC	
Gregory W. Blunden David E. Schwartz	TECO Clean Advantage Corp.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Clean Advantage Corp.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower Marian C. Cacciatore	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO EnergySource, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.	
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G.Tower	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Gemstone, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc.	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Partners, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Partners, Inc.	
Gregory W. Blunden David E. Schwartz Valerie C. Strickland	TECO Pipeline Holding Company, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holdings Company, LLC	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2020

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation and Grand Bahama Power Company Ltd.	
Scott Balfour Gregory W. Blunden Karen M. Mincey David M. Nicholson David E. Schwartz Valerie C. Strickland Nancy G. Tower	TECO Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Services, Inc.	
Scott Balfour Daniel Muldoon Nancy G. Tower	Emera Maine (Sold 3/24/2020)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Maine	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2020

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

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

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Patrick J. Geraghty	Florida Council of 100	$3,750	Dues (Emera Technologies)
	Florida Council of 100	$2,750	Dues (Tampa Electric Company)
	Blue Cross/Blue Shield of Florida	$41,697,643	Claims and ASO Fees for 2020
	American Cancer Society	$15,000	COVID Relief Donation (Tampa Electric)
Pamela D. Iorio	Big Brothers Big Sisters of America	$20,000	COVID Relief Donation (Tampa Electric)
	Big Brothers Big Sisters of America	$1,000	Donation (New Mexico Gas Company)
	Big Brothers Big Sisters of America	$3,000	COVID Relief Donation (Peoples Gas System)

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company

For the Year Ended December 31, 2020

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Services Agreement effective April 1, 2019 through March 31, 2020 (automatically renewed in 2020). Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading services for the Tampa, Lakeland and Brooksville divisions.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Peoples Gas System contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Peoples Gas System, a division of Tampa Electric Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Peoples Gas System, a division of Tampa Electric Company, to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Services, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with TECO Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Joinder Agreement dated September 1, 2014 to Amended & Restated Services Agreement effective January 1, 2013 (automatically renewed in 2020). New Mexico Gas Company, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
New Mexico Gas Company, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with New Mexico Gas Company, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2018 (automatically renewed in 2020). Tampa Electric contracted with New Mexico Gas, Inc. to provide selected services such as Information Technology Services to Tampa Electric.
New Mexico Gas Intermediate, Inc. (Services Agreement)	Joinder Agreement dated September 2, 2014 to Amended & Restated Service Agreement effective January 1, 2013 (automatically renewed in 2020). New Mexico Gas Intermediate, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Energy, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Partners, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Partners, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Partners Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Partners, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Finance Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Finance Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Energy Source Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy Source Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2020

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Properties Corporation (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Properties Corporation contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Gemstone, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Seacoast Gas Transmission LLC contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with SeaCoast Gas Transmission, LLC. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Pipeline Holding Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Pipeline Holding Company contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Pipeline Holding Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Pipeline Holding Company, LLC. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Clean Advantage Corp (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Clean Advantage Corp. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO EnergySource, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO EnergySource, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Grand Bahamas Power Company contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Grand Bahamas Power Company to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Incorporated contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Incorporated to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Shared Services Agreement effective July 1, 2016 (automatically renewed in 2020). Emera Incorporated contracted to provide selected services such as Corporate Support Allocations, Business Strategy services, and services ancillary thereto to Tampa Electric.
Emera Incorporated (Services Agreement)	Secondment Agreements between Emera Incorporated, Tampa Electric and certain named officers.
Emera Energy Inc. (Service Agreement)	Affiliate Addendum effective July 1, 2019 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Energy Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Energy Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Emera Energy Inc. contracted to provide selected services such as safety review services to Tampa Electric.
Emera Utility Services Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Emera Utility Services Inc. contracted to provide selected services such as storm restoration services to Tampa Electric.

Analysis of Diversification Activity

New or Amended Contracts with Affiliated Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2020

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Emera Energy Services, Inc. (Service Agreement)	North American Energy Standards Board (NAESB) Base Contract for Sale and Purchase of Natural Gas between Tampa Electric and Emera Energy Services Inc. dated 02/01/2017 (automatically renewed in 2020).
Emera Energy Services, Inc. (Service Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy Services, Inc.	Asset Management Agreement between Tampa Electric and Emera Energy Services Inc. effective August 1, 2018 to March 31, 2021.
Nova Scotia Power Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Nova Scotia Power Inc. contracted Tampa Electric to provide selected services such as environmental audit services.
Nova Scotia Power Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2020). Nova Scotia Power Inc. contracted to provide Corporate Support Allocations and selected services such as IT-Webex services to Tampa Electric.
Nova Scotia Power Inc. (Service Agreement)	Agreement Concerning Mutual Assistance between Nova Scotia Power Inc. and Tampa Electric made January 1, 2017 (automatically renewed in 2020).
Emera Maine Inc. (Service Agreement)	First, Second and Third Affiliate Addenda effective June 15, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Emera Maine Inc. contracted with Tampa Electric to provide selected services such as Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training,etc., as requested. Emera Maine contracted to provide similar services to Tampa Electric, as requested.
TECO Partners, Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with TECO Partners, Inc. to provide selected services such as marketing services to Tampa Electric.
Emera Technologies LLC	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with Emera Technologies LLC to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Technologies LLC	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Technologies LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Caribbean Inc.	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2020). Tampa Electric contracted with Emera Caribbean Inc., to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Caribbean Inc	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Caribbean Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera US Holdings Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera US Holding Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy US Sub#1, Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy US Sub#1 Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Scotia Power U.S., Ltd.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2020). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Scotia Power U.S., Ltd. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.

Analysis of Diversification Activity

Individual Affiliated Transactions in Excess of $500,000

Company: Tampa Electric Company

For the Year Ended December 31, 2020

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Peoples Gas System	IT Usage Fee	3,360,278
	Real Property Sublease	822,813
	Labor Services	13,934,119
	Corporate Overhead Allocation	3,510,294
	IT Assessment	4,944,445
	Employee Relations Assessment	633,341
	Corporate Communications Assessment	626,189
	Procurement Assessment	691,792
	Labor Services	(2,597,684)
	Gas Purchases	(4,857,055)
New Mexico Gas Company, Inc.	IT Usage Fee	832,772
	Corporate Overhead Allocation	2,433,576
	IT Assessment	4,234,147
Emera Inc.	Labor Services	(7,233,538)
	Corporate Support Services & Monthly Allocations	(8,818,356)
Emera Energy Services Inc.	Asset Management Agreement	3,553,723
	Gas Sales	2,732,238
	Gas Purchases	(138,180,773)

Schedule 3 - PSC/AFA 16

Page 456

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2020

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
TECO Energy, Inc.	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	434,762
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	2,947
	Claims Assessment	"	S	146	1,358
TECO Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	419,834
TECO Finance Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	3,776
TECO Energy Source Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	1,993
TECO Gemstone Inc.	Benefits Admin Assessment	Assigned Services Agreement effective 01/01/20*	S	146	34,233
TECO Properties Corp	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	3,511
TECO Pipeline Holding Company, LLC	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	216,805
SeaCoast Gas Transmission, LLC	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	101,069
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	13,751
Peoples Gas System	Meter Reading	Services Agreement 04/01/17-01/31/20	S	146	20,534
	IT Usage Fee	PGS is a Division of Tampa Electric Company	S	146	3,360,278
	Telecom Usage Fee	"	S	146	34,380
	Telecom Non-Standard	"	S	146	335,762
	Real Property Sublease	"	S	146	822,813
	Labor Services	"	S	146	13,934,119
	Facilities Allocation	"	S	146	270,780
	Telecom Allocation	"	S	146	345,468
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	3,510,294
	IT Assessment	"	S	146	4,944,445
	Benefits Admin Assessment	"	S	146	478,668
	Employee Relations Assessment	"	S	146	633,341
	Administrative Services Assessment	"	S	146	333,366
	Emergency Management Assessment	"	S	146	89,708
	Corporate Communications Assessment	"	S	146	626,189
	Accounts Payable Assessment	"	S	146	314,746
	Claims Assessment	"	S	146	445,799
	Procurement Assessment	"	S	146	691,792
	Gas Sales (Fuels Services)	PGS is a Division of Tampa Electric Company	S	146	73,004
	Real Property Sublease	"	P	931	14,319
	Labor Services	"	P	Multi	2,597,684
	Gas Purchases	"	P	151	4,857,055

* Refer to Page 455

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2020

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
TECO Partners Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	115,564
	Telecom Usage Fee	"	S	146	3,163
	Telecom Non-Standard	"	S	146	741
	Labor Services	"	S	146	139,295
	Rent and Lease	"	S	146	32,941
	Facilities Allocation	"	S	146	9,288
	Telecom Allocation	"	S	146	27,912
	IT Assessment	Assigned Services Agreement effective 01/01/20*	S	146	461,555
	Benefits Admin Assessment	"	S	146	41,741
	Employee Relations Assessment	"	S	146	54,167
	Administrative Services Assessment	"	S	146	31,411
	Emergency Management Assessment	"	S	146	8,437
	Corporate Communications Assessment	"	S	146	59,008
	Accounts Payable Assessment	"	S	146	23,028
	Claims Assessment	"	S	146	639
	Procurement Assessment	"	S	146	17,193
New Mexico Gas Company, Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	832,772
	Telecom Usage Fee	"	S	146	74,939
	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	429,995
	Telecom Allocation	A&R Services Agreement effective 01/01/13	S	146	26,352
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	2,433,576
	IT Assessment	"	S	146	4,234,147
	Benefits Admin Assessment	"	S	146	448,038
	Employee Relations Assessment	"	S	146	59,296
	Emergency Management Assessment	"	S	146	109,251
	Accounts Payable Assessment	"	S	146	113,719
	Claims Assessment	"	S	146	12,618
	Procurement Assessment	"	S	146	62,630
	Labor Services	A&R Services Agreement effective 01/01/13*	P	Multi	35,026
	IT Charges	"	P	930.2/Multi	150,817

* Refer to Page 455

Page 457B

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2020

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year: Account Number (e)	Total Charge for Year: Dollar Amount (f)
Emera Inc.	Labor Services	Assigned Services Agreement effective 01/01/20**	S	146	162,851
	Labor Services	Shared Services Agreement effective 07/01/16*	P	Multi	7,233,538
	Corporate Support Services & Monthly Allocations	Shared Services Agreement effective 07/01/16*	P	930.2/Multi	8,818,356
Grand Bahama Power Company	Labor Services	A&R Services Agreement effective 07/01/16* and Assigned Services Agreement effective 01/01/20*	S	146	78,936
	Mutual Assistance - Storm Adjustments for Dorian	A&R Services Agreement effective 07/01/16*	S	146	(265,399)
Nova Scotia Power	Utilities - Telecom Circuits	A&R Services Agreement effective 01/01/17*	S	146	54,854
	Rent & Utilities for Telecom Circuits	"	S	146	5,724
	Labor Services	Shared Services Agreement effective 01/01/17*	P	Multi	14,217
Emera Energy, Inc.	Labor Services	A&R Services Agreement effective 01/01/17*	S	146	16,014
Emera Maine Inc.	Labor Services	A&R Services Agreement effective 06/15/17*	S	146	63,232
Emera Energy Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	42,508
	Asset Management Agreement	Asset Management Agreement* 08/01/2018-03/31/21	S	146	3,553,723
	Gas Sales	Natural gas sales and purchase agreement Effective 02/01/17	S	146	2,732,238
	Gas Purchases	"	P	151	138,180,773
Emera Technologies LLC	Labor Services	A&R Services Agreement effective 01/01/18* and Assigned Services Agreement effective 01/01/20*	S	146	243,050
	Facilities Allocation	A&R Services Agreement effective 01/1/18*	S	146	15,480
Emera US Holding Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	40,798
Emera Caribbean Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	12,107
	Labor Services	"	P	Multi	48,798
Emera Energy U.S. Sub #1, Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	30,136
Scotia Power U.S., Ltd.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	15,764
Emera Caribbean Holdings Limited	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	50,569
	Labor Services	Assigned Services Agreement effective 01/01/20*	P	Multi	3,169

* Refer to Page 455

Analysis of Diversification Activity

Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company

For the Year Ended December 31, 2020

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:							
NONE		0	0	0	0	0	
Total		**0**	0	0	0	**0**	
Sales to Affiliates:						Sales Price	
NONE		0	0	0	0	0	
Total		0	0	0	0	0	

SCHEDULE F-4 | NRC SAFETY CITATIONS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: Supply a copy of all NRC safety citations issued against the company within the last two years, a listing of corrective actions and a listing of any outstanding deficiencies. For each citation provide the dollar amount of any fines or penalties assessed against the company and account(s) each are recorded.

Type of data shown:
Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
XX Historical Prior Year Ended 12/31/2020
Witness: Not Applicable

Not Applicable

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

INDEX TO FORECASTING METHODS AND MODELS

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

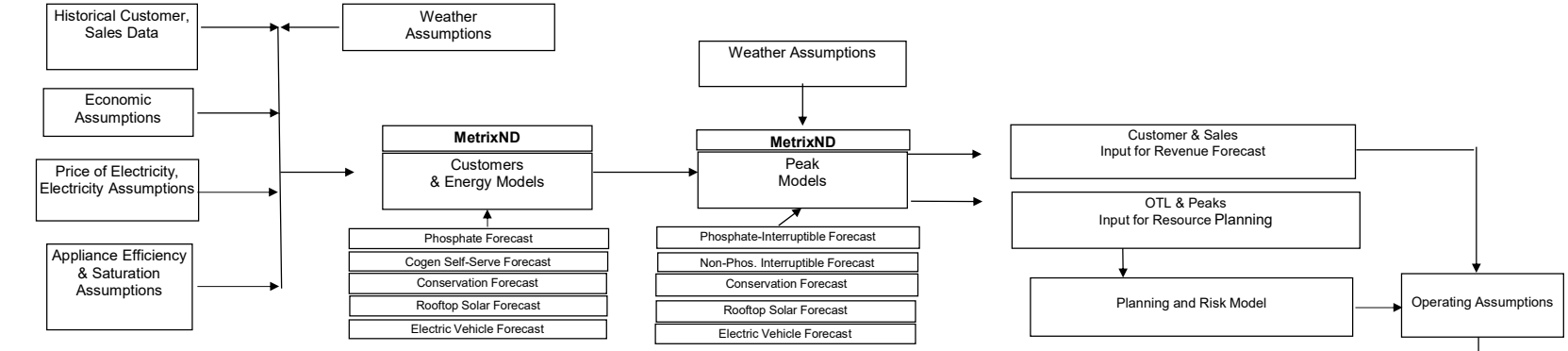
EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

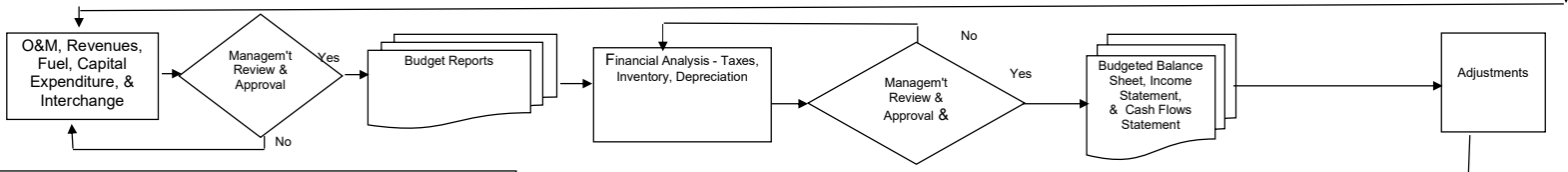
I. OVERVIEW

A. FLOW CHART OF FORECASTING PROCESS

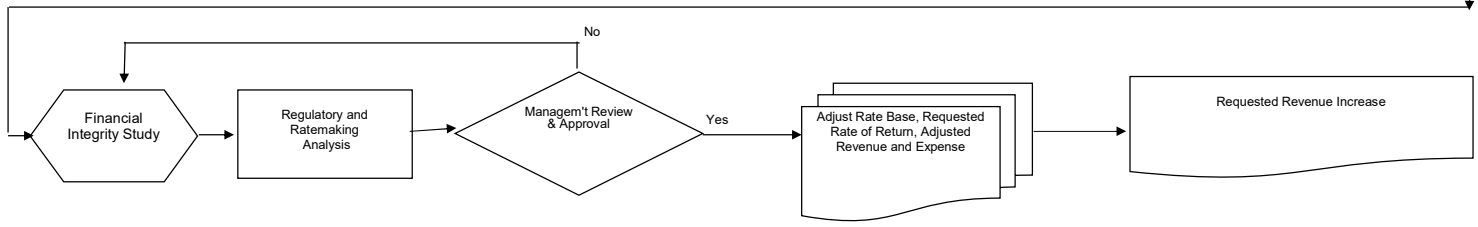
1) FLOWCHART OF TAMPA ELECTRIC COMPANY CUSTOMER, ENERGY, & DEMAND FORECASTING **PROCESS**



2) SYSTEMS OPERATIONS AND FINANCIAL ANALYSIS



3) REGULATORY AND RATEMAKING ANALYSIS



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

B. NARRATIVE

The process used by Tampa Electric in this proceeding in developing the data for the projected test year was essentially the same as the company's normal budgeting process. The process consists of a body of defined methods, procedures and practices used in preparing periodic financial forecasts. All of Tampa Electric's financial forecasts are prepared in good faith, with appropriate care by qualified personnel. They are prepared using appropriate accounting principles, and the process provides for seeking out the best information that is reasonably available at the time. The forecasts use appropriate assumptions reflecting key factors and information that is consistent with company plans. Tampa Electric's process, which is subject to continuous review, is developed in a manner which permits revisions to improve its effectiveness in light of changed conditions. The process used to develop financial forecasts provides adequate documentation, includes regular comparison of forecasts with attained results, and includes adequate review and approval by responsible parties at the appropriate levels of authority.

Tampa Electric's budget process is diagramed on the flow chart titled "Flow Chart of Forecasting Process" on the preceding page of this schedule. The 2022 budget was prepared using an integrated process that combined the goals and objectives of the company with economic and financial conditions. Based on the company's obligation to serve and expectations of the requirements and challenges associated with that obligation, plans were developed for projects and activities. These plans for projects and activities were developed within each operating area, and then consolidated into company projections. Each operating area quantified its projects and activities into specific resource requirements in their respective budgets. The generation of the budget was an integrated process that resulted in a complete set of budgeted financial statements: Income Statement, Balance Sheet, and Statement of Cash Flows. The Income Statement was constructed using various sources to determine revenues and expenses. The Balance Sheet was budgeted by starting with beginning balances. Then accounts on the Balance Sheet were budgeted by either forecasting monthly balances for the remainder of the year or forecasting monthly activity in the account for the remainder of the year, depending on the type of account. Once the Balance Sheet and Income Statement were constructed, a resulting Statement of Cash Flows was generated. This then determined the capital structure needs of the company and final decisions were made regarding the required debt and equity transactions needed during the budget year.

The largest component of the 2022 budgeted Balance Sheet was net plant-in-service. In-service balances reflect the capital expenditures for property, plant and equipment investments over time as well as the construction cost contained in the near-term capital budget. The largest cost component of the 2022 budgeted Income Statement (aside from the fuel and interchange expense that is recovered through the fuel and purchased power and capacity clauses) is O&M expense. In addition to the O&M and capital expenditure budgets, other fundamental elements utilized in the development of the budgeted financial statements include the Customer, Demand and Energy Forecast, the revenue budget, the generation/ outage schedule, and the Fuel and Interchange budget. The Load Forecasting section of the Regulatory Affairs department produces the Customer, Demand and Energy Forecast, which reflects customer growth projections as well as load and consumption projections. The revenue budget is derived by applying tariff rates to electricity sales contained in the Customer, Demand and Energy Forecast by customer rate class. Detailed revenue data by month is generated and provided for inclusion in the Income Statement.

Considering forecasted demand, Tampa Electric determines the required capital investment necessary to reliably serve the load as well as the O&M needed to provide the high quality of service our customers have come to expect. The company also considers factors such as environmental and regulatory compliance, reserve requirements, and other items. Once the projects and activities required have been determined, the company estimates the costs associated with those projects and activities. The costs are determined by analyzing the resources to be utilized and the price of those resources. Different tools are used to determine the costs of the resources needed, depending on the type of resource. For example, labor dollars are projected using estimated numbers of employees and appropriate compensation amounts given conditions in the job market. Materials and equipment are projected taking into account market conditions and cost trends that are relevant to each specific item.

Each operating area within the company develops detailed budgets for O&M and capital, by month. Operating departments distinguish between O&M and capital based on the nature of the activity involved with consideration of the company's accounting policies and practices. Each operating department budgets according to its individual needs, weighing its options regarding how best to perform O&M and capital work in the most cost-effective manner. Each detailed operating department budget is then entered into the budget system.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

All of the previously discussed factors were combined to produce the total projected amount of O&M and capital expenditures for the company. The activities and projects that are necessary to provide safe and reliable service to customers are planned by the departments that perform them and the costs are developed using consistent and supportable assumptions. These totals are examined for reasonableness and consistency by the officers of the company. The President and COO of Tampa Electric is ultimately accountable for managing the budget once it has received Board of Directors' approval.

The 2022 budgeted Income Statement was prepared by the Finance Department under the direction and supervision of the VP Finance. The Finance Department assembles forecasted data prepared by numerous personnel who specialize in different areas of the company's operations. The same accounting principles, methods and practices which the company employs for historical data are applied to the forecasted data to arrive at the budgeted Income Statement. Approval of the Income Statement budget was then obtained after a thorough review by the senior management, including final review and approval by the President and COO of Tampa Electric and the Board of Directors.

The Income Statement is developed using all forecasted revenues and other types of income, largely base revenues and the revenues from the five cost recovery clauses. The Income Statement also contains projections for off-system sales and other operating revenues. Other operating revenues include rent revenues, miscellaneous revenues, such as by-product sales, wheeling revenues, point-to-point transmission tariffs, network service, and miscellaneous service revenues. To complete the Income Statement, all operating expenses are accumulated including items such as the O&M expenses discussed later, depreciation expense and property taxes. Interest expense and interest income, as well as all below-the-line items are also considered. Finally, income taxes are calculated to determine final net income.

The 2022 budgeted Balance Sheet was prepared by the Finance Department under the direction and supervision of the VP Finance. Certain data used in the process were provided by various other departments. Each line item was developed using the same accounting principles, methods and practices used in accounting and historical data. Approval of the Balance Sheet budget was then obtained after a thorough review by senior management, including final review and approval of the President and COO of Tampa Electric and the Board of Directors.

The Balance Sheet is a continuous representation of account balances through time. Therefore, the development of any Balance Sheet starts with establishing the beginning balances. The 2022 Balance Sheet was derived from the forecasted 2021 Balance Sheet. The 2021 budgeted Balance Sheet was originally prepared as part of our annual budget process in late 2020, with an estimated 2020 year-end Balance Sheet. The company then updated the final budget in January 2021 with actual 2020 year-end balances, which became the beginning balances for 2021. The 2022 budget was completed in September of 2020 but was subsequently updated after the 2021 budget was updated with 2020 actual year-end balances.

For certain accounts, the monthly balances were projected for the remainder of the year. For all other accounts, the change or activity in the account was forecasted and then applied to the previous balance in sequence each month to produce monthly balances. For instance, Plant, Property and Equipment balances were budgeted using the projected timing of expenditures included in the capital budget and projected timing of in-service dates for assets. Some balance sheet accounts, such as accrued interest balances, were driven by the activity reflected in the income statement. Because activity was applied in sequence, budgeted balance sheet data for each month of the year was prepared and used to compute the 13-month average Balance Sheet.

The budgeted cash flows were a function of the overall change in all items included in the budgeted balance sheet for the company. Cash needs dictated the extent of debt and equity necessary to operate the business, given the timing of cash inflows and outflows. Long-term debt issuances and equity infusions were projected. Then short-term debt was forecasted to reflect the expected balance of cash needs for each month.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

TAMPA ELECTRIC COMPANY FORECASTING METHODOLOGY

RETAIL LOAD

MetrixND, an advanced statistics program for analysis and forecasting, was used to develop the 2021-2030 customer, demand and energy forecasts. This software allows a platform for the development of more dynamic and fully integrated models. The MetrixND models are the company's most sophisticated and primary load forecasting models. The phosphate demand and energy are forecasted separately and then combined in the final forecast, as well as the effects of photovoltaic (PV) and electric vehicle (EV) related energy and demand. Likewise, the effects of TEC's conservation, load management, and cogeneration programs are incorporated into the process by subtracting the expected reduction in demand and energy from the forecast. TEC's retail customer, demand and energy forecasts are the result of eight separate forecasting analyses:

1. Economic Analysis - The economic assumptions used in the forecast models are derived from forecasts from Moody's Analytics and the University of Florida's Bureau of Economic and Business Research (BEBR).

2. Customer Multiregression Model - The customer multiregression forecasting model is a nine-equation model, with one to two equations per customer class. The primary economic drivers in the customer forecast models are population estimates, new construction, employment growth and historical trends.

3. Energy Multiregression Model

The consumption multiregression forecasting model is also a nine-equation model. All these models represent average usage per customer (kWh/customer), except for the temporary services and lighting models which represent total kWh sales. The average usage models interact with the customer models to arrive at total sales for each class.

The energy models are based on an approach known as Statistically Adjusted End-Use (SAE). SAE entails specifying end-use variables, such as heating, cooling and base use appliance/equipment, and incorporating these variables into regression models. This approach is made up of three major components: (1) end-use equipment index variables, which capture the long-term net effect of equipment saturation and equipment efficiency improvements; (2) changes in the economy such as household income, GDP, employment, and the price of electricity; and, (3) weather variables, which serve to allocate the seasonal impacts of weather throughout the year.

The nine energy models, plus the effects of PV and EV related energy, and an exogenous interruptible and phosphate forecast, are added together to arrive at the total retail energy sales forecast. A line loss factor is applied to the energy sales forecast to produce the retail net energy for load forecast.

4. Peak Demand Multiregression Model

After the retail net energy for load forecast is complete, it is integrated into the peak demand model as an independent variable along with weather variables. The energy variable represents the long-term economic and appliance trend impacts. To stabilize the peak demand data series and improve model accuracy, the volatility of the phosphate load is removed. To further stabilize the data, the peak demand models project on a per customer basis.

The weather variables provide the monthly seasonality to the peaks. The weather variables used are heating and cooling degree-days for both the temperature at the time of the peak and the 24-hour average on the day of the peak and day prior to the peak. By incorporating both temperatures, the model is accounting for the fact that cold/heat buildup contributes to determining the peak day.

The non-phosphate per customer kW forecast is multiplied by the final customer forecast. This result is then aggregated with a phosphate-coincident peak forecast to arrive at the final projected peak demand.

Continued on Page 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

5. Interruptible Demand and Energy Analysis

TEC interruptible customers are relatively few in number, which has allowed the company's Sales and Marketing Department to obtain detailed knowledge of industry developments. This department's familiarity with industry dynamics and their close working relationship with phosphate and other company representatives were used to form the basis for a survey of the interruptible customers to determine their future energy and demand requirements. This survey is the foundation upon which the phosphate forecast and the commercial/industrial interruptible rate class forecasts are based. Further inputs are provided by individual customer trend analysis and discussions with industry experts.

6. Roof Top Solar (PV)

Roof top solar forecasts are based on the historical number of PV installations and the average size of the PV systems installed in the service area. From this historical data, assumptions on future incremental PV installations and the amount of generation they can produce are developed and accumulated to produce a forecast of PV generation. It is assumed that Tampa Electric will no longer have to serve this portion of PV customers' load, therefore the energy sales forecast is adjusted downward to incorporate the loss of this load.

7. Electric Vehicle

The electric vehicle forecast process begins with an estimate of the number of EVs operating in Tampa Electric's service area. Future penetration levels of EVs are based on assumptions used by the Energy Information Administration's (EIA) for the South Atlantic region. The demand and energy consumption associated with EV charging is based on a number of assumptions including the average number of miles driven in a year, the weighted average battery size of four common EV models sold within the service area and the number of charges per year.

8. Conservation, Load Management and Cogeneration Programs

Conservation and Load Management demand and energy savings are forecasted for each individual program. The savings are based on a forecast of the annual number of new participants, estimated annual average energy savings per participant and estimated summer and winter average demand savings per participant. The individual forecasts are aggregated and represent the cumulative amount of DSM savings throughout the forecast horizon. TEC retail demand and energy forecasts are adjusted downward to reflect the incremental demand and energy savings of these DSM programs.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

III. CONSTRUCTION REQUIREMENTS

The company construction requirements are determined by utilizing the system requirements as determined by the Resource Planning, Energy Supply Operations, Project Management, Engineering & Construction and System Planning departments in conjunction with economic considerations developed by the Resource Planning and Business Planning Departments. The individual components of the construction requirements are further broken down and evaluated on a number of factors prior to the start of the budget cycle.

1 Resource Planning reviews the need for additional generating capacity as determined by the generation expansion plan which is reviewed and updated annually. The need for additional capacity is determined by the updated Customer, Demand and Energy Forecast, the effect of conservation and load management programs, availability of generation from other sources at competitive rates and the need to reliably serve customer energy requirements in the most economical way possible. The costs to be budgeted to meet these requirements are initially developed by Resource Planning and Energy Supply Engineering and Construction utilizing standard industry cost data which is further refined by detailed architect/engineer estimates.

2 System Planning annually develops the five-year T&D Construction Plan. This plan utilizes the customer growth forecast developed by Regulatory Affairs, government agency requirements, and the knowledge and information about large customer plans gained from contacts with these customers. Electric Delivery Project Management with the help of the respective engineering groups then develops cost and scheduling information for budget purposes.

3 The need to maintain the production facilities at their current or improved levels of generating capacity and availability through prudent equipment or component replacement or improvement is reviewed prior to budget development as well as throughout the year. In addition, a ten-year Major Outage Matrix (MOM) is maintained in the Unit Commitment Department to forecast major construction projects related to the existing equipment. The MOM defines what projects will be performed in a given period. Once projects are identified, Energy Supply Operations and Engineering & Construction develop detailed cost estimates and schedules for budget purposes.

Once the costs are defined, each major construction project has a Program Scope Approval (PSA) document developed, reviewed and approved by various levels of management. The PSA defines project scopes, costs and economic justification. The entire construction budget is then summarized and presented, along with the PSAs, to the President and other officers for review and approval prior to submission to the Board of Directors for final approval.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

IV. ANNUAL OPERATIONS FORECASTS

A. PLANNING AND RISK - PRODUCTION COSTING MODEL

Planning and Risk, a computer software package that simulates the operations and financial commitments undertaken by utilities for generating electric power to satisfy long-term customer requirements, is the company's comprehensive production costing model for projecting future fuel costs. Planning and Risk differs from conventional production costing programs in its treatment of generating unit forced outages. It is these forced outages that impact operating cost estimates, and projected utilization of high-cost peaking and intermediate equipment which directly affect fuel budget forecasts. Since these outages are random and unpredictable, Planning and Risk employs a special mathematical technique (Convergent Monte Carlo) to consider their resultant impact on fuel requirements and operating costs.

Forced outages are treated within the program by a comprehensive probabilistic model. Each generating unit is represented by capacity states to give explicit consideration to partial loss of unit capability and outages of varying duration. All possible capacity states of each unit are considered, in combination with all possible capacity states of all other units, in order to obtain the most reasonable forecast of fuel consumption, operation costs, and plant capacity factors.

For fuel budget application and system planning studies, Planning and Risk produces more reliable results than conventional hourly production costing programs because of its explicit treatment of forced outages. Planning and Risk also provides a measure of system reliability, since expected unserved energy requirements are a standard calculation. The basic data requirements include generating unit operations data, fuel price, quantity and availability; demand and energy, and system operating characteristics.

The basic outputs are system production costs, fuel quantities consumed, generation by unit, and BTU requirements.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

B. FUEL AND INTERCHANGE BUDGET

The fuel consumption forecast is prepared using data from sources both within and outside the company. This data is used in a series of mathematical calculations that simulate actual system operations. These calculations are currently performed using Planning and Risk, the same program used by Tampa Electric in projecting fuel costs for the Fuel and Purchased Power Cost Recovery Clause. See also description in Section IV. A. of this MFR. The preparation of the fuel budget involves five departments: Plant Stations, Fuels and Marketing, Regulatory Accounting, Resource Planning, and Regulatory Affairs. The final fuel consumption quantities, including net interchange sales, are developed and provided to both the Fuels and Regulatory Accounting Departments by Resource Planning. Based upon those forecasted consumption quantities and the fuel pricing and fuel inventory levels, the Fuels Department estimates the purchase quantities of the various fuels required, fuel purchase prices, transportation costs, and the timing of the flow of various fuel through the company's inventory system to the power plants. The Fuels Department provides this information to the Regulatory Accounting and Resource Planning Departments.

The Regulatory Accounting Department reviews this information and establishes the forecasted fuel charge-out prices using appropriate accounting principles. Using the information provided by the Regulatory Accounting Department, Resource Planning develops an interchange forecast which is provided to Regulatory Affairs along with the system generation (MWH) and energy (BTU) requirements for use in the Fuel and Purchased Power Cost Recovery Clause. The average price of the existing inventory of fuel, adjusted for the receipts of that particular fuel, is the per-unit cost which is applied to the expected fuel burn to determine the expected fuel expense for that fuel for the month being considered. This process is carried out for each type of fuel for each month during the forecast period and then totaled to determine fuel recoverable expense for each month of the forecast period. The Regulatory Accounting Department then prepares the final Fuel and Interchange Budget as it is formulated and used within Tampa Electric.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

C. REVENUE BUDGET

The electric revenue billed to customers is calculated by the Regulatory Affairs Department, using the following data sources:

1 Customer, Demand, and Energy Forecast

2 Fuel and Interchange Budget

3 Recoverable Environmental Cost Recovery Clause expenses (budgeted by various budgeting locations within the company)

4 Recoverable Conservation Cost Recovery Clause expenses (budgeted by various budgeting locations within the company)

The process begins with the conversion of monthly customers and MWH sales from customer classes to rate schedules. Monthly billing KW are then derived by using historical load factors. A complete description of this process is contained in MFR Schedule E-15. Base revenues are calculated using the current approved rates found in each schedule's tariff. Fuel revenues are calculated using total Fuel and Purchased Power Cost Recovery factors, which are based on expenses included in the Fuel and Interchange Budget. Fuel factors are computed using the recoverable portion of the total fuel and net power transaction expenses contained in the budget, plus true-up, GPIF, and interest amounts.

Capacity revenues are calculated using Capacity Cost Recovery factors which are based on expenses included in the Fuel and Interchange Budget. Capacity factors are computed using only the recoverable portion of capacity expenses plus true-up and interest amounts.

Environmental, Conservation and Storm Protection Plan revenues are calculated using factors, which are based on budgeted recoverable expenses included in the company's expense budget, plus the prior year's true-up, and interest.

Optional provision revenue are computed based on the projected quantity of MWH that will be purchased on behalf of interruptible customers during generation system deficiencies. The cost of power purchased, plus an administrative charge, equals the total optional provision revenue.

Florida Gross Receipts Tax Adjustment revenues are computed using the appropriate factor for the forecast year.

Franchise revenue is computed by applying a percentage, based on 2020 data, to the total of all the above-mentioned forecast revenues.

Deferred fuel and capacity revenue is accounted for by the Regulatory Accounting Department in accordance with the Commission prescribed practices of the Fuel and Purchased Power and Capacity Cost Recovery Clauses.

Deferred environmental, conservation and storm protection plan revenue is accounted for by the Regulatory Accounting Department in accordance with Commission prescribed practices of the Environmental, Conservation and Storm Protection Plan Cost Recovery Clauses.

The unbilled component of the budgeted base revenues is computed using the models discussed in the Section II Customer, Demand and Energy Forecasts. The consumption models discussed in this section use billing period degree-days and number of days in the billing period as explanatory variables. To estimate unbilled , a second scenario is required, that uses calendar degree-days and number of days in the calendar period as explanatory variables. The difference in these two scenarios results in monthly net unbilled energy. The MWHs for both scenarios are then priced at the current base revenue rates. The difference in these scenarios indicates the amount of unbilled revenue recorded.

Other operating revenues are gathered by the Finance Department from various areas of the company, based on current agreements, proposed miscellaneous service revenue rates and historical practices.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

D. OTHER OPERATIONS AND MAINTENANCE EXPENSE (EXCLUSIVE OF FUEL AND PURCHASED POWER)

Tampa Electric determines the O&M needed to provide the high quality of service customers have come to expect. The company considers factors such as environmental and regulatory compliance, reserve requirements and other items. Once the required projects and activities have been determined, the company estimates the costs associated with those projects and activities. The costs are determined by analyzing the resources to be utilized and the price of those resources.

Different tools are used to determine the costs of the resources needed, depending on the type of resource.
Materials and equipment are projected taking into account market conditions and cost trends that are relevant to each specific item.

Each operating department within the company develops detailed budgets for O&M. Operating departments distinguish O&M based on the nature of the activity involved with consideration of the company's accounting policies and practices. Each operating department budgets according to its individual needs, weighing its options regarding how to perform O&M work in the most efficient manner.

Each detailed operating department budget is then submitted to the Finance Department.

All of the previously discussed factors are combined to produce a total projected amount of O&M for the company. The activities and projects that are necessary to provide safe and reliable service to customers are planned by the departments that perform them and the costs are developed using consistent assumptions. The officers of the company examine these totals for reasonableness and consistency. The President and COO of Tampa Electric is ultimately accountable for managing the budget once it has received Board of Directors' approval.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

V. FINANCIAL ANALYSIS

A. BUDGETED INCOME STATEMENT

The budgeted income statement is prepared by the Finance Department relying on data from other company personnel for certain figures in the Income Statement. The same accounting principles, methods and practices which are employed for historical data are applied to the data collected from others to arrive at the budgeted Income Statement. The VP Finance reviews the assumptions and methods used to complete the preparation of the budgeted Income Statement.

1 Revenues

See Revenue Budget section of this Schedule.

2 Fuel and Interchange Costs

See Fuel and Net Interchange Budget section of this Schedule.

3 Other Operation and Maintenance

See Other Operation and Maintenance Expenses section of this Schedule.

4 Deprecation and Amortization Expense

In accordance with the 2013 Stipulation and the 2017 Agreement, the company filed a depreciation and dismantlement study before the filing of this general rate proceeding, with the depreciation and dismantlement study period matching the 2022 test year. Therefore, depreciation and amortization expenses were computed by applying the rates from the company's 2020 depreciation study filing, filed in Docket No. 20200264-EI to the January 1, 2022, beginning monthly plant-in-service balances on an account/subaccount basis in the same manner that actual depreciation and amortization expense is computed.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

A. BUDGETED INCOME STATEMENT

(continued)

5 Income Tax

Current Federal and State income tax expenses are computed based on budgeted income before taxes, adjusted for any estimated permanent and timing differences defined under IRS Treasury Regulations, times the current statutory rates. The income tax provision has been determined using a comprehensive inter-period income tax allocation where each dollar of revenue and each dollar of expense have inherent tax consequences. Deferred taxes are provided for all budgeted timing differences in the forecast period. Investment tax credits deferred from prior years are amortized ratably based on book lives.

6 Taxes Other Than Income Taxes

Taxes other than income taxes and fees are determined by applying the tax and fee rate to the applicable basis. The taxes and fees are the property tax, state gross receipts tax, federal excise tax, state sales & use tax, payroll tax (FICA and state & federal unemployment), state government leasehold tax, franchise fee and regulatory assessment fee. A portion of the payroll tax is capitalized and a portion of property tax is recorded as a non-utility expense. City and county business licenses are expensed and paid when billed by the various taxing authorities.

7 Allowance for Funds Used During Construction

Allowance for Funds Used During Construction (AFUDC) is estimated by applying the last FPSC approved AFUDC rate in Docket No. 140033-EI, Order No. PSC-14-0176-PAAA-EI to the average monthly balances of eligible Construction Work in Progress (CWIP). The split between “Borrowed Funds" and "Other Funds" is based on the ratio of debt and other sources of funds used in arriving at the overall AFUDC rate.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

A. BUDGETED INCOME STATEMENT

(continued)

8 Interest Expense

Interest expense on long-term debt is estimated based on embedded cost rates for long-term debt outstanding at each month-end. Interest expense on short-term debt is estimated based on the average balance outstanding each month of the budgeted period. The average balance each month is the result of the company's cash requirements net of internally generated funds plus long-term financing. The cost rate is supplied by the Treasury Department as part of the budget year financing plan.

9 Summary

At the conclusion of the Income Statement budget process, certain analytical techniques are performed to provide assurance of the reasonableness of the results. Approval of the Income Statement is then obtained after a thorough review by senior management, including final review and approval by the President and the Board of Directors. Monthly budget-versus-actual analyses are performed, and these monthly variances are part of the internal control system that facilitates the company's compliance with Sarbanes-Oxley.

B. BUDGETED BALANCE SHEET

The Balance Sheet budget process begins with estimated prior year-end balances and then treats each known change in significant Balance Sheet accounts as though it were being actually booked in sequence. As a result of this procedure, thirteen-month Balance Sheets are developed. The development of significant Balance Sheet line items is performed by using the following methodology:

1 Utility Plant

The projected balance for plant-in-service is derived by taking the forecasted ending balances as of the prior year-end, adding plant additions expected to be placed in-service and subtracting expected plant retirements. The amount shown for plant held for future use is derived by adding expected purchases to the forecasted ending balance as of the prior year. The projected balance for Construction Work in Progress is calculated by adding monthly construction expenditures to the forecasted prior year-end balance and subtracting plant additions expected to be placed in-service. The projected balance for accumulated depreciation and amortization is derived by adding monthly depreciation expense computed based on monthly depreciable plant-in-service balances to the balance at the forecasted prior year-end, and subtracting the cost of expected plant retirements net of salvage values.

2 Customer Accounts Receivable

Customer accounts receivable are calculated for each month based on the average of the last three years' average ratios of monthly revenues billed compared to accounts receivable balances. This ratio is then applied to monthly customer revenues.

3 Unbilled Revenue Receivable

The unbilled component of the budgeted base revenues is computed using the models discussed in the Section II Customer, Demand and Energy Forecasts. The consumption models discussed in this section use billing period degree-days and number of days in the billing period as explanatory variables. To estimate unbilled, a second scenario is required, that uses calendar degree-days and number of days in the calendar period as explanatory variables. The difference in these two scenarios results in monthly net unbilled energy. The MWHs for both scenarios are then priced at the current base revenue rates. The difference in these scenarios indicates the amount of unbilled revenues recorded. To estimate the monthly unbilled revenue balance, the current month's net unbilled revenue is added to the prior month's unbilled balance.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

B. BUDGETED BALANCE SHEET

(continued)

4 Fuel Stock and Materials and Supplies

The budgeted balance for fuel stock is based on balances on hand at the forecasted prior year-end at each generation plant and increasing such amounts for the projected cost of required monthly deliveries of fuel stock and reducing such amounts for the projected cost of fuel burned by each generation plant each month based on the Generation Expansion Plan and Fuel Budget. Fuel prices and quantities delivered are provided by the Fuels Department and quantities burned are provided by the Resource Planning Department. The balance for materials and supply inventories is based on estimates of the level of supplies required by the Electric Delivery and Energy Supply Departments adjusted for unit cost increases for items procured at the composite inflation rate used in the budget.

5 Capitalization

Budgeted capitalization balances and structure are made based on the budgeted year financing plan developed by the Treasury Department and approved by the VP Finance. The budgeted balance for unappropriated retained earnings is calculated by adding to the balance at the prior year-end monthly net income from the budgeted Income Statement and deducting expected dividend declared based on the budget year financing plan previously referred to. The budgeted balance for paid-in-Capital is calculated by adding to the balance at the prior year-end and adding expected equity contributions based on the budgeted year financing plan previously referred to. The budgeted balance for long-term debt is calculated by taking the balance at the prior year-end and reflecting any changes in long-term debt based on the budget year financing plan previously referred to.

6 Notes and Accounts Payable

The budgeted balances for Notes Payable are based on borrowing requirements determined by monthly cash requirements net of funds generated plus long-term financing.

The Accounts Payable balances are estimated using historical data/or known forecasted activities.

7 Customer Deposits

The projected balance for Customer Deposits is increased by taking the ending balance as of the prior year-end multiplied by a monthly growth factor.

8 Accrued Taxes

The balance for federal and state income taxes is determined by adding to the forecasted prior year-end balance the monthly budgeted expense developed per the Income Statement, net of payments based on statutory requirements.

9 Accrued Interest

The budgeted balance for accrued interest is derived by adding monthly interest expense projections to the balance at the end of the prior year. Such amounts are then reduced by projected monthly payments of interest accruals based on required interest payment dates on each series of long-term debt. Payments of short-term interest are assumed to be made in the month following the expense accrual.

10 Deferred Fuel

The budgeted balance for deferred fuel is calculated by comparing budgeted monthly fuel revenues with budgeted monthly recoverable fuel and interchange costs and deferring the net excess amounts billed in accordance with current FPSC and FERC policies.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

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

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister/ L. L. Cifuentes / A. S. Lewis

B. BUDGETED BALANCE SHEET

(continued)

11 Deferred Income Taxes

The budgeted balances for accumulated deferred income taxes are derived by adding the monthly deferred tax provisions estimated for Income Statement purposes to the forecast balance at the prior year-end. The monthly provisions are computed on estimates of differences in the recognition of items of income and expense for book versus tax purposes.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

Line No.	Input Variable	Percent Change (Input)	Output Variable Affected	Percent Change (Output)
1				
2	**CUSTOMER VARIABLES**			
3	1) Hillsborough County Population	5%	Residential Sales	4.6%
4			Commercial Sales	2.0%
5			Total Sales	2.9%
6				
7	2) Hillsborough County Construction Permits	50%	Temporary Service Sales	16.7%
8			Total Sales	0.0%
9				
10	3) Hillsborough County Commercial Employment	5%	Industrial - GS Sales	-0.2%
11			Industrial Sales	0.0%
12			Total Sales	0.0%
13				
14	4) Hillsborough County Manufacturing Employment	5%	Industrial - GSD Sales	-0.1%
15			Industrial Sales	0.0%
16			Total Sales	0.0%
17				
18				
19	**AVERAGE USE VARIABLES**			
20	1) Billing Cycle-Based Heating Degree Days	50%	Residential Sales	3.1%
21			Commercial Sales	0.7%
22			Industrial - GS Sales	1.5%
23			Industrial Total Sales	0.02%
24			Sales to Public Authorities Sales	0.4%
25			Total Sales	1.8%
26				
27	2) Billing Cycle-Based Cooling Degree Days	20%	Residential Sales	9.3%
28			Commercial Sales	4.0%
29			Industrial - GS Sales	5.3%
30			Industrial - GSD Sales	2.2%
31			Industrial Total Sales	1.8%
32			Sales to Public Authorities Sales	1.2%
33			Total Sales	6.0%
34				
35				
36				
37				
38				
39				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

Line No.	Input Variable	Percent Change (Input)	Output Variable Affected	
1				
2	**AVERAGE USE VARIABLES**			
3	3) Price of Electricity	10%	Residential Sales	-1.0%
4			Commercial Sales	-0.6%
5			Industrial - GS Sales	-1.0%
6			Industrial - GSD Sales	-0.4%
7			Industrial Sales	-0.3%
8			Sales to Public Authorities Sales	-0.04%
9			Total Sales	-0.7%
10				
11	4) Hillsborough County Household Income	5%	Residential Sales	0.9%
12			Sales to Public Authorities - Residential Rates	1.8%
13			Sales to Public Authorities Sales	0.001%
14			Total Sales	0.4%
15				
16	5) Hillsborough County Persons Per Household	5%	Residential Sales	0.7%
17			Sales to Public Authorities - Residential Rates	1.5%
18			Sales to Public Authorities Sales	0.001%
19			Total Sales	0.4%
20				
21	6) Residential Cooling Appliance Trend	5%	Residential Sales	2.3%
22			Sales to Public Authorities - Residential Rates	3.3%
23			Sales to Public Authorities Sales	0.002%
24			Total Sales	1.1%
25				
26	7) Residential Heating Appliance Trend	5%	Residential Sales	0.3%
27			Sales to Public Authorities - Residential Rates	0.6%
28			Sales to Public Authorities Sales	0.0004%
29			Total Sales	0.2%
30				
31	8) Residential Other Appliance Trend	5%	Residential Sales	2.4%
32			Sales to Public Authorities - Residential Rates	6.0%
33			Sales to Public Authorities Sales	0.004%
34			Total Sales	1.2%
35				
36				
37				
38				
39				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

Line No.	Input Variable	Percent Change (Input)	Output Variable Affected	
1				
2	**AVERAGE USE VARIABLES**			
3	9) Commerical Cooling Appliance Trend	5%	Commercial Sales	1.0%
4			Industrial - GS Sales	1.3%
5			Sales to Public Authorities-GS Sales	0.7%
6			Total Sales	0.3%
7				
8	10) Commerical Heating Appliance Trend	5%	Commercial Sales	0.1%
9			Industrial - GS Sales	0.1%
10			Sales to Public Authorities- GS Sales	0.2%
11			Total Sales	0.02%
12				
13	11) Commercial Other Appliance Trend	5%	Commercial Sales	2.0%
14			Industrial - GS Sales	3.7%
15			Sales to Public Authorities-GS Sales	4.1%
16			Total Sales	0.6%
17				
18	12) Hillsborough County Commercial Output Per Customer	5%	Commercial Sales	0.1%
19			Industrial - GS Sales	0.3%
20			Industrial Sales	0.003%
21			Total Sales	0.05%
22				
23	13) Hillsborough County Industrial Manufacturing Output	5%	Industrial - GSD Sales	0.5%
24			Industrial Sales	0.4%
25			Total Sales	0.02%
26				
27	14) Hillsborough County Governmental Output Per Customer	5%	Sales to Public Authorities-GS Sales	0.4%
28			Sales to Public Authorities	0.02%
29			Total Sales	0.001%
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

EXPLANATORY (INDEPENDENT) INPUT VARIABLES

LINE NO.		Variable	Description	Source	Unit of Measure	Data Frequency
4	(1)	Hillsborough County Population	Estimates of Hillsborough County Population	Bureau of Economic and Business Research	Thousands	Monthly
5	(2)	Hillsborough County Construction Permits	12-month Moving Average of Hillsborough County Total Construction Permits	Moody's Analytics	Thousands	Monthly
6	(3)	Hillsborough County Commercial Employment	Employment for the Commercial NAICS Super Sectors	Moody's Analytics	Thousands	Monthly
7	(4)	Hillsborough County Industrial Employment	Employment for the Manufacturing NAICS Super Sectors	Moody's Analytics	Thousands	Monthly
8	(5)	Hillsborough County Commercial Output	Real ($2009) gross dollar amount of goods and services produced	Moody's Analytics	2009 dollars (Millions)	Monthly
9	(6)	Hillsborough County Governmental Output	Real ($2009) gross dollar amount of goods and services produced	Moody's Analytics	2009 dollars (Millions)	Monthly
10	(7)	Hillsborough County Manufacturing Output	Real ($2009) gross dollar amount of goods and services produced	Moody's Analytics	2009 dollars (Millions)	Monthly
11	(8)	Billing Cycle-Based Heating Degree Days	Billing cycle weighted estimate of the number of heating degree days	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
12	(9)	Billing Cycle-Based Cooling Degree Days	Billing cycle weighted estimate of the number of cooling degree days	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
13	(10)	Number of Billing Days in Billing Cycles	Billing cycle weighted estimate of the number of days billed	Tampa Electric	Days	Monthly
14	(11)	Real Price of Electricity - Commercial	Index (2010=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly
15	(12)	Real Price of Electricity - Industrial	Index (2010=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly
16	(13)	Real Price of Electricity - Residential	Index (2010=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly
17	(14)	Real Price of Electricity - Public Authorities	Index (2010=1) of price of electricity deflated by CPI	Tampa Electric	cents/kwh, 12-month moving average	Monthly
18	(15)	Hillsborough County Real Household Income	Personal Income deflated by GDP-Implicit Price Deflator (2012=100) / #households	Moody's Analytics	dollars per household	Monthly
19	(16)	Hillsborough County Persons per Household	Average number of people in a household	Moody's Analytics		Monthly
20	(17)	Residential Cooling Appliance Trend	Appliance saturation and efficiency trends for residential cooling appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
21	(18)	Residential Heating Appliance Trend	Appliance saturation and efficiency trends for residential heating appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
22	(19)	Residential Other Appliance Trend	Appliance saturation and efficiency trends for other residential appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
23	(20)	Commercial Cooling Appliance Trend	Appliance saturation and efficiency trends for commercial cooling appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
24	(21)	Commercial Heating Appliance Trend	Appliance saturation and efficiency trends for commercial heating appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
25	(22)	Commercial Other Appliance Trend	Appliance saturation and efficiency trends for other commercial appliances	EIA* / Itron Corporation	UEC (Unit Efficiency Consumption)	Monthly
26	(23)	Tampa Electric Temporary Service Customers	Number of temporary service customers in Tampa Electric's service area	Forecast Model Output		Monthly
27	(24)	Peak Day Heating Degree Days	Number of degree days on the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
28	(25)	Peak Day Cooling Degree Days	Number of degree days on the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
29	(26)	Day Prior to Peak Day Heating Degree Days	Number of degree days on the day prior to the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
30	(27)	Day Prior to Peak Day Cooling Degree Days	Number of degree days on the day prior to the peak day	Tampa Electric / NOAA	Degree-days (65 degree base)	Monthly
31	(28)	Heating Degree Days at time of Peak	Number of degree days at the hour of the peak	Tampa Electric / NOAA	Degree-days (50 degree base)	Monthly
32	(29)	Cooling Degree Days at time of Peak	Number of degree days at the hour of the peak	Tampa Electric / NOAA	Degree-days (80 degree base)	Monthly
33	(30)	Non-Phosphate Net Energy for Load Trend	Trend of net energy for load excluding the phosphate sector's usage	Forecast Model Output	MWH/customer, 12-mth moving average	Monthly

* Energy Information Administration (EIA)

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

EXPLANATORY (INDEPENDENT) INPUT VARIABLES - (12 month averages)

LINE NO.			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
4	(1)	Hillsborough County Population	1,231	1,243	1,260	1,282	1,307	1,331	1,358	1,386	1,417	1,451	1,480	1,509	1,537
5	(2)	Hillsborough County Construction Permits MA	4,065.0	4,003.9	5,472.8	7,242.3	6,795.2	7,698.4	9,787.4	10,736.5	10,421.7	12,168.4	12,755.1	11,204.0	15,516.3
6	(3)	Hillsborough County Commercial Employment	446.6	461.0	475.4	489.2	505.0	527.9	548.2	561.6	577.3	594.2	568.3	571.4	599.9
7	(4)	Hillsborough County Industrial Employment	23.7	23.5	24.4	25.0	26.1	25.6	26.8	27.6	28.1	29.0	29.1	28.4	29.1
8	(5)	Hillsborough County Commercial Output	$51,288	$52,161	$54,024	$55,786	$57,456	$60,168	$63,152	$65,838	$68,478	$71,584	$66,534	$67,582	$72,825
9	(6)	Hillsborough County Governmental Output	$8,076	$7,990	$8,025	$8,019	$7,920	$7,769	$7,860	$7,955	$8,010	$8,097	$7,967	$8,089	$8,416
10	(7)	Hillsborough County Manufacturing Output	$3,504	$3,304	$3,296	$3,480	$3,766	$3,832	$4,112	$4,366	$4,571	$4,708	$4,527	$4,646	$4,895
11	(8)	Billing Cycle-Based Heating Degree Days	1,000	575	243	408	555	357	350	177	409	309	281	461	461
12	(9)	Billing Cycle-Based Cooling Degree Days	3,642	3,846	3,944	3,780	3,484	4,290	4,152	4,349	4,292	4,263	4,226	3,835	3,835
13	(10)	Number of Billing Days in Billing Cycles	364	365	367	367	366	364	365	362	365	365	366	365	365
14	(11)	Real Price of Electricity - Commercial	0.9556	0.8955	0.8466	0.8186	0.8011	0.7994	0.7778	0.7381	0.7148	0.6970	0.6802	0.6631	0.6375
15	(12)	Real Price of Electricity - Industrial	0.9494	0.8919	0.8374	0.8050	0.7856	0.7897	0.7697	0.7658	0.7752	0.7597	0.7430	0.7275	0.7049
16	(13)	Real Price of Electricity - Residential	0.9603	0.9060	0.8586	0.8295	0.8286	0.8368	0.8182	0.7912	0.7743	0.7516	0.7282	0.7122	0.6864
17	(14)	Real Price of Electricity - Public Authorities	0.9494	0.8919	0.8374	0.8050	0.7856	0.7897	0.7697	0.7658	0.7752	0.7597	0.7430	0.7275	0.7049
18	(15)	Hillsborough County Real Household Income	$107,043	$114,149	$108,999	$104,374	$106,829	$111,500	$111,362	$113,826	$116,276	$115,686	$116,132	$109,947	$112,694
19	(16)	Hillsborough County Persons per Household	2.59	2.59	2.60	2.59	2.59	2.60	2.62	2.63	2.64	2.62	2.61	2.61	2.60
20	(17)	Residential Cooling Appliance Trend	3,926.1	3,907.3	3,888.4	3,869.5	3,850.7	3,831.8	3,836.5	3,822.4	3,819.2	3,815.8	3,802.5	3,783.8	3,769.3
21	(18)	Residential Heating Appliance Trend	1,141.5	1,087.8	1,034.1	980.4	926.6	872.9	867.0	851.3	838.2	825.3	809.6	792.3	777.2
22	(19)	Residential Other Appliance Trend	8,769.7	8,732.5	8,695.3	8,668.2	8,551.4	8,416.1	8,323.4	8,257.8	8,204.9	8,161.4	8,003.5	7,928.2	7,904.9
23	(20)	Commercial Cooling Appliance Trend	4,391.4	4,348.8	4,308.4	4,270.3	4,234.4	4,200.7	4,187.9	4,175.1	4,162.2	4,149.4	4,136.6	4,123.8	4,120.6
24	(21)	Commercial Heating Appliance Trend	973.1	958.1	943.7	929.9	916.6	903.8	891.7	880.0	869.4	858.7	851.6	847.5	842.2
25	(22)	Commercial Other Appliance Trend	11,382.5	11,244.0	11,136.2	11,048.8	10,892.3	10,789.8	10,722.8	10,729.1	10,735.3	10,757.9	10,780.4	10,790.7	10,801.0
26	(23)	Tampa Electric Temporary Service Customers	1,326	1,345	1,466	1,710	1,735	2,219	2,556	2,963	3,091	3,353	3,207	3,042	3,261
27	(24)	Peak Day Heating Degree Days	80	34	35	23	52	27	23	23	24	11	33	69	69
28	(25)	Peak Day Cooling Degree Days	133	155	142	155	130	163	162	167	175	180	156	130	130
29	(26)	Day Prior to Peak Day Heating Degree Days	88	33	39	36	49	30	32	36	12	14	33	69	69
30	(27)	Day Prior to Peak Day Cooling Degree Days	127	147	132	140	118	159	155	157	167	166	148	130	130
31	(28)	Heating Degree Days at time of Peak	44	22	23	15	19	18	11	11	21	4	24	45	45
32	(29)	Cooling Degree Days at time of Peak	51	64	58	69	62	70	60	83	70	81	64	57	57
33	(30)	Non-Phosphate Net Energy for Load Trend	2,383	2,308	2,227	2,193	2,200	2,238	2,235	2,197	2,183	2,169	2,133	2,083	2,077

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

DEPENDENT INPUT VARIABLES (Historical Actuals):

LINE NO.		Customers (12-month average):	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	January-July 2020
6	(1)	Residential Customers	591,554	595,914	603,594	613,206	623,846	635,403	646,221	659,537	670,443	685,104	695,456
7	(2)	Commercial Customers	68,850	69,176	69,677	70,256	70,912	71,338	71,757	72,118	71,869	72,593	73,266
8	(3)	Temporary Service Customers	1,326	1,345	1,466	1,710	1,735	2,219	2,556	2,963	3,091	3,353	3,340
9	(4)	General Service (GS) Industrial Customers	670	715	752	765	771	765	774	761	743	688	618
10	(5)	General Service Demand (GSD) Industrial Customers	721	736	744	760	762	783	809	819	814	798	764
11	(6)	Residential (RS) Public Authority Customers	203	235	281	276	246	206	232	270	271	226	212
12	(7)	General Service (GS) Public Authority Customers	5,820	5,831	5,888	5,942	6,044	6,097	6,187	6,461	6,890	6,949	7,029
13	(8)	General Service Demand (GSD) Public Authority Customers	1,583	1,599	1,579	1,566	1,587	1,644	1,702	1,749	1,859	1,880	1,885
14													
15													
16		Average Use (kWh-per-Customer):											
17	(9)	Residential Average Use	15,526	14,630	13,909	13,812	13,875	14,235	14,217	13,694	14,045	13,989	7,921
18	(10)	Commercial Average Use	90,334	89,695	88,741	86,651	86,581	88,233	87,823	88,074	86,932	86,016	45,658
19	(11)	Temporary Service Average Use	1,495	1,353	1,234	1,133	1,499	2,868	3,307	3,428	3,825	4,152	2,068
20	(12)	General Service (GS) Industrial Average Use	28,254	27,387	27,608	26,959	26,832	27,441	27,283	28,312	27,247	26,492	13,973
21	(13)	General Service Demand (GSD) Industrial Average Use	1,175,683	1,175,699	1,179,906	1,192,022	1,217,758	1,253,614	1,251,585	1,220,379	1,229,182	1,218,804	694,953
22	(14)	Residential (RS) Public Authority Average Use	13,739	12,110	9,714	9,689	10,916	12,364	11,655	10,580	10,615	8,933	3,191
23	(15)	General Service (GS) Public Authority Average Use	11,837	11,149	10,975	10,857	10,594	10,727	10,492	10,249	10,503	10,456	5,499
24	(16)	General Service Demand (GSD) Public Authority Average Use	1,035,528	1,050,496	1,058,748	1,071,046	1,054,293	994,490	970,491	926,954	952,855	940,307	507,812
25													
26													January-May
27		Non-Phosphate Peak Demand (kW-per-Customer):	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
28	(17a)	Winter Peak Demand	6.6	5.8	5.1	4.5	4.7	5.0	4.6	4.1	5.4	4.2	4.4
29	(17b)	Summer Peak Demand	5.7	5.7	5.5	5.4	5.6	5.5	5.5	5.4	5.2	5.5	
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													

Supporting Schedules:

Recap Schedules:

SCHEDULE F-7 | FORECASTING MODELS - HISTORICAL DATA | Page 4 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: L. L. Cifuentes

MODEL OUTPUT:

LINE NO.		Customers (12-month average):	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
6	(1)	Residential Customers	591,177	596,281	603,935	613,247	624,013	634,705	646,380	659,290	670,381	685,175	698,429	711,387	723,623
7	(2)	Commercial Customers	68,890	69,189	69,674	70,241	70,887	71,334	71,757	72,123	71,881	72,585	73,413	74,027	74,590
8	(3)	Temporary Service Customers						2,257	2,581	2,938	3,081	3,329	3,221	3,042	3,261
9	(4)	General Service (GS) Industrial Customers	693	692	764	763	762	761	760	759	758	691	620	616	615
10	(5)	General Service Demand (GSD) Industrial Customers	721	737	744	760	762	782	808	819	813	799	768	773	776
11	(6)	Residential (RS) Public Authority Customers	202	232	277	284	250	208	230	269	270	225	210	207	201
12	(7)	General Service (GS) Public Authority Customers	5,769	5,839	5,909	5,980	6,050	6,120	6,190	6,410	6,878	6,965	7,051	7,139	7,209
13	(8)	General Service Demand (GSD) Public Authority Customers	1,570	1,584	1,599	1,613	1,627	1,641	1,656	1,724	1,860	1,875	1,881	1,891	1,905
14															
15															
16		Average Use (kWh-per-Customer):													
17	(9)	Residential Average Use	15,238	14,637	13,885	13,858	13,542	14,310	14,058	14,003	14,153	14,184	14,077	13,442	13,479
18	(10)	Commercial Average Use	82,450	89,090	88,567	88,169	86,673	88,527	87,975	87,661	86,414	86,250	82,691	84,810	85,173
19	(11)	Temporary Service Average Use						2,845	3,193	3,597	3,882	3,974	3,784	3,616	3,787
20	(12)	General Service (GS) Industrial Average Use	28,688	27,786	27,371	27,293	26,679	27,498	27,276	27,340	27,155	26,473	25,628	25,945	26,136
21	(13)	General Service Demand (GSD) Industrial Average Use	1,080,109	1,178,651	1,186,618	1,188,925	1,211,680	1,253,517	1,258,325	1,216,531	1,217,324	1,230,253	1,211,487	1,230,217	1,238,116
22	(14)	Residential (RS) Public Authority Average Use	11,924	12,675	10,660	9,248	11,420	11,759	11,648	10,755	10,731	8,666	6,128	5,797	5,829
23	(15)	General Service (GS) Public Authority Average Use	11,524	11,235	11,011	11,034	10,585	10,585	10,507	10,343	10,511	10,446	9,979	10,402	10,460
24	(16)	General Service Demand (GSD) Public Authority Average Use	1,048,695	1,046,326	1,050,525	1,070,944	1,000,734	1,009,996	1,007,893	920,579	953,637	947,141	915,834	936,093	936,093
25															
26															
27		Non-Phosphate Peak Demand (kW-per-Customer):													
28	(17a)	Winter Peak Demand	6.3	5.8	5.2	4.6	4.6	5.2	4.5	4.4	5.3	4.1	4.4	5.5	5.5
29	(17b)	Summer Peak Demand	5.8	5.7	5.5	5.4	5.5	5.6	5.5	5.3	5.4	5.5	5.2	5.1	5.1
30															
31															
32															
33															
34															
35															
36															
37															
38															
39															
40															
41															
42															

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

INDEX TO ASSUMPTIONS

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

I. OVERVIEW

This section of MFR Schedule F-8 follows the same general format as MFR Schedule F-7, which provides a list of model input variables used in the forecasting process. MFR Schedule F-8 provides the assumptions which were used in the forecasting process described in MFR Schedule F-5.

II. CUSTOMER, DEMAND AND ENERGY FORECAST

For the projected test year, 2022, the following assumptions were used in developing Tampa Electric's sales forecast. For a detailed description and source of each model variable, refer to MFR Schedule F-7. The customer models interact with the average usage models to arrive at total sales for each class.

			2022 Data		
			2022	Annual Change (%)	Level Change
(1)	Hillsborough County Population (x1000)		1,537	1.87%	28
(2)	Hillsborough County Construction Permits		15,516	38.49%	4,312
(3)	Hillsborough County Commercial Employment (000)		600	4.99%	29
(4)	Hillsborough County Industrial Employment (000)		29	2.43%	1
(5)	Hillsborough County Commercial Output (2009$Millions)	$	72,825	7.76%	$ 5,243
(6)	Hillsborough County Governmental Output (2009$Millions)	$	8,416	4.04%	$ 327
(7)	Hillsborough County Manufacturing Output (2009$Millions)	$	4,895	5.36%	$ 249
(8)	Billing Cycle-Based Heating Degree Days		461	0.00%	-
(9)	Billing Cycle-Based Cooling Degree Days		3,835	0.00%	-
(10)	Number of Billing Days in Billing Cycles		365	-0.06%	(0)
(11)	Real Price of Electricity - Commercial (Index 2010=1)		0.638	-3.85%	(0.026)
(12)	Real Price of Electricity - Industrial (Index 2010=1)		0.705	-3.11%	(0.023)
(13)	Real Price of Electricity - Residential (Index 2010=1)		0.686	-3.63%	(0.026)
(14)	Real Price of Electricity - Public Authorities (Index 2010=1)		0.705	-3.11%	(0.023)
(15)	Hillsborough County Real Household Income ($)	$	112,694	2.50%	$ 2,747
(16)	Hillsborough County Persons per Household		2.60	-0.48%	(0.01)
(17)	Residential Cooling Appliance Trend		3,769	-0.38%	(14)
(18)	Residential Heating Appliance Trend		777	-1.91%	(15)
(19)	Residential Other Appliance Trend		7,905	-0.29%	(23)
(20)	Commercial Cooling Appliance Trend		4,121	-0.08%	(3)
(21)	Commercial Heating Appliance Trend		842	-0.62%	(5)
(22)	Commercial Other Appliance Trend		10,801	0.10%	10
(23)	Tampa Electric Temporary Service Customers		3,261	7.20%	219
(24)	Peak Day Heating Degree Days		69	0.00%	-
(25)	Peak Day Cooling Degree Days		130	0.00%	-
(26)	Day Prior to Peak Day Heating Degree Days		69	0.00%	-
(27)	Day Prior to Peak Day Cooling Degree Days		130	0.00%	-
(28)	Heating Degree Days at Time of Peak		45	0.00%	-
(29)	Cooling Degree Days at Time of Peak		57	0.00%	-
(30)	Non-Phosphate Net Energy for Load Trend (MWH/Customer)		2,077	-0.27%	(6)

Note: Numbers could be different due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

III. SYSTEM CONSTRUCTION REQUIREMENTS

1. PRODUCTION PLANT EXPANSION

Production plant expansion is required to meet the needs of Tampa Electric's growing customer base cost-effectively while maintaining system reliability and meeting environmental requirements. The major projects associated with the plan are listed below:

2022 65 MW Bayside Unit 1 Advanced Hardware Project

AGP Advanced Hardware versus a standard overhaul will provide significantly improved generating capacity, flexibility, and efficiency. This is especially valuable as we add more and more solar to the system and require the fossil generation to provide load following capability. It includes installation of GE Advanced Hardware during the scheduled major maintenance outage in 2022 & 2023 in order to sustain continued reliable operation and to provide a low-cost option to meet reserve margin requirements.

2022 Back-up Fuel

Polk currently has dual fuel capability on CT's 2 and 3, and the addition of fuel capacity on CT's 4 and 5 is planned for 2022.

Bayside Unit 1 Planned Major Outage

This project will address the steam turbine and steam valves, HRSG attemperators, steam turbine and CT auxiliaries, and CT controls upgrade and will be a fall outage.

2022 General Generation Plant Facilities

General plant facility plans reflect the need to support company activities that serve growing customer requirements. The plan includes necessary major improvements and replacements at the facilities to ensure the production of reliable and cost-effective energy that meets environmental requirements.

Big Bend Power Station will spend capital on coal field optimization, structural steel in FGD and BB4, fire water line repl., auxiliary transformers, FGD switch gear repl., BB4 outage work (boiler tubes, pipe hangers, pulverizer overhauls, SH link piping), and BB4 NG capacity completion.

Bayside Station will spend capital in common areas such as the administration building expansion, intake structure refurbishment, steam plant sample panel repl., 1A circulating water pump, Unit 1 tunnel lining, condensate polisher liner, GE HMI upgrade, 2A HP evaporator repl., ST1 fast Degas, DC distribution, IR windows for switchgear, ST1 Mechanical Hydraulic Control System to Electro Hydraulic Control System upgrade.

Polk Power Station will spend capital on Trip/fault protection, Unit 1 Heat Recovery Steam Generator ("HRSG") Super Heat and Reheat attemperator replacement, inlet filter replacement, administrative building roof replacement, 1C instrument air compressor, HRSG 1 superheater piping insulation, PK1 crane bay and gantry coating, and HRSG 2-5 low clearance rack.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. TRANSMISSION AND DISTRIBUTION EXPANSION

The Electric Delivery ("ED") expansion plan reflects the need to serve growing customer requirements while maintaining system integrity and reliability. Information for these expansion plans were developed by the ED System Planning, Operations, Distribution, Transmission and Substation Engineering departments. The following major projects are included in the plan:

2022 Projects

Dale Mabry to Duke Energy Florida Morgan Road Substation

This project expands our existing Dale Mabry substation from a single breaker 230 kV station to a 4-bay breaker-and-a-half layout which allows the existing transmission lines and transformers to be moved into breakered positions increasing system reliability and includes a new 230 kV tie-line to Duke Energy Florida's Morgan Road substation. This project also allows for the rebuild of the existing 69 kV circuit from our Dale Mabry substation to Duke Energy Florida's Denham substation.

South Hillsborough Service Area Projects

The South Hillsborough service area continues to experience rapid load growth amongst both residential and commercial customers. To continue to reliably serve the needs within this load pocket we have several projects planned which include:

a) New CR 672 230/69/13 kV substation - this project requires an extension of our 230 kV network out of Aspen substation and multiple 69 kV lines and 13 kV feeders.
b) New Tucker Jones 69/13 kV substation - this project is a new load serving substation with multiple 13 kV feeders.
c) First Street Transformer upgrade and 13 kV tie - this project upgrades an existing transformer to a larger size and provides a new 13 kV tie to support adjacent distribution substations.
d) Wolf Branch 2nd transformer with 13 kV feeders - this project expands upon the recently installed new Wolf Branch substation required to serve residential growth by installing a 2nd 69/13 kV transformer with multiple 13 kV feeders.

Customer Driven Projects

New Cass Street 69/13 kV: The revitalization of the downtown Tampa area has required increased capacity on both the transmission and distribution network to serve the projected load expected upon completion of build-out. This project includes a new 69/13 kV distribution transformer with multiple 13 kV feeders and a portion of underground 69 kV construction.
Hookers Point - Marion Street 69 kV line rebuild required to provide increased transmission capacity to the downtown area.
Harney Road Substation Expansion and 13 kV feeders: This project is driven by the new Amazon warehouse sited within our service area.
Thirtieth Street Substation Expansion and 13 kV feeder: This project is needed to serve the increased load demand for the City of Tampa's Tippin Water Treatment Facility which is expected to result in significant load increases over the next several years.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. TRANSMISSION AND DISTRIBUTION EXPANSION (continued)

Transmission Line Construction

230 kV Line Construction Projects:

Dale Mabry to Duke Energy Florida Morgan Road substation
See transmission construction listed on previous page.

Pebbledale Line Reactor
Install a 230 kV series reactor on the Pebbledale to Duke Energy Florida Barcola substation.

CR 672 Substation & 4-13 kV circuits
See South Hillsborough Service Area Projects on previous page.

230 kV Substation Projects:

Gannon 230/138 kV Transformer Re-termination
Re-terminate the existing 230/138 kV Gannon transformer into a 230 kV bay.

69 kV Line Construction Projects:

66067 Gannon - Millpoint 69 kV line rebuild
Rebuild existing circuit to allow to meet new load growth within this area.

660175 Hookers Point - Marion Street 69 kV line rebuild
See transmission construction listed on previous page.

Distribution Substation & Line Construction

Thirtieth Street Expansion
See customer driven projects on previous page.

Harney Road Expansion
See customer driven projects on previous page.

First Street Transformer Upgrade and 13 kV Ckt-tie
See South Hillsborough Service Area Projects on previous page

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. TRANSMISSION AND DISTRIBUTION EXPANSION
(continued)

Distribution Substation & Line Construction Continued

CR 672 Substation and 4-13 kV feeders
See South Hillsborough Service Area Projects on previous page.

Cass Street Substation
See customer driven projects on previous page.

Henderson West 2nd transformer
Install a 2nd 69/13 kV transformer to support the increased load in the Western Service area.

Wolf Branch 2nd Transformer and 4-13 kV feeders
See South Hillsborough Service Area Projects on previous page.

Fairgrounds 2nd Transformer
Install a 2nd 69/13 kV transformer to support increased load growth.

Tucker Jones Road Substation
See South Hillsborough Service Area Projects on previous page.

Wilderness 2nd Transformer and 2-13 kV feeders
Expansion of existing Wilderness substation to accommodate increased residential growth.

Ariana Substation 3rd Transformer and 2-13 kV feeders
New 69/13 kV transformer and 13 kV feeders to support increased growth at the Coca-Cola Facility.

Lake Winterset 2nd Transformer and 2-13 kV feeders
New 69/13 kV transformer and 13 kV feeders to support increased residential and commercial growth in the Winter Haven area.

Street Light Construction
LED Lighting Conversion Initiative
Multi-year program to proactively upgrade existing outdoor area light(s) to energy-efficient, LED technology.

Substation and Switching Station Projects:
13 kV Circuit Breaker & Relay Replacements
A multi-year program to replace 13 kV circuit breakers. Age, maintenance cost, equipment standards, spares availability, impact to customers, circuit priority, and misoperation history are considered when establishing the priority list of breakers to replace.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. TRANSMISSION AND DISTRIBUTION EXPANSION (continued)

Other Capital Projects

Private LTE Communications

Acquire Radio Frequency (RF) Spectrum to broadcast the Private Long-term evolution signals to support the Advanced Distribution Management System (ADMS).

3. FUEL/NATURAL GAS TRANSFORMATION

In 2022, Tampa Electric expects Big Bend Unit 1 will continue its modernization. Big Bend Unit 2 will operate on natural gas until it retires around December 1, 2021, coincident with the commercial operation of the new Big Bend combustion turbine units 5 and 6. Big Bend Unit 3 is expected to operate on natural gas in 2022 as it approaches its retirement in April, 2023. Big Bend Unit 4 is expected to operate on both coal and natural gas as economics and operational needs dictate.

Polk Unit 1 is a dual fueled integrated gasification/natural gas combined-cycle unit that is expected to operate on natural gas in 2022.

4. GENERAL PLANT FACILITY PLANS

General Plant Facility plans reflect the need to support company activities that serve growing customer requirements. There are no major projects in this category. Activities related to General Plant are those replacements and upgrades required to take advantage of improved technologies and equipment.

5. AFUDC RATE

The AFUDC rate used is the rate that was approved by the Commission. The rate is in this schedule in Section V. 2. b.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

IV. SYSTEM OPERATIONS

1. NET SYSTEM CAPACITY

			Summe	Winter
	Units		MW	MW
	Bayside	1	749	857
		2	929	1,047
		3	56	61
		4	56	61
		5	56	61
		6	56	61
		Total	**1,902**	**2,148**
	Big Bend	1*	-	-
		2**	-	-
		3	395	400
		4	437	442
		CT4	56	61
		BB Modernization	1,055	1,120
		Total	**1,943**	**2,023**
	Polk	1	220	220
		2 CC	1,061	1,200
		Total	**1,281**	**1,420**
	Solar PV	TIA	1.6	1.6
		LEGOLAND®	1.4	1.4
		Big Bend Solar	19.8	19.8
		Payne Creek Solar	70.3	70.3
		Balm Solar	74.4	74.4
		Lithia Solar	74.5	74.5
		Grange Hall Solar	61.1	61.1
		Bonnie Mine Solar	37.5	37.5
		Peace Creek Solar	55.4	55.4
		Lake Hancock Solar	49.5	49.5

Supporting Basis for Assumptions:

The unit capabilities for Tampa Electric are developed by the Operations Planning department in conjunction with each operating station. All ratings are maximum net capability. Summer ratings are effective April 1 to November 30. Winter ratings are effective from December 1 to March 31.

* Modernization Outage

** Retired 12/1/2021

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

1. NET SYSTEM CAPACITY (continued)

Solar PV	Little Manatee Solar	74.5	74.5
	Wimauma Solar	74.8	74.8
	Durrance Solar	60.1	60.1
	Mountainview Solar	52.5	52.5
	Magnolia	74.5	74.5
	Big Bend II Solar	25.0	25.0
	Jamison Solar	74.5	74.5
	Laurel Oaks Solar	66.8	66.8
	Riverside Solar	65.0	65.0
	Big Bend III Solar	22.2	22.2
	Palm River Dairy Solar	70.0	70.0
	Total	**1,105**	**1,105**
Grand Total			
		6,231	**6,696**
	Total	**6,231**	**6,696**

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. PLANNED UNIT MAINTENANCE

Units		Start Date	End Date	Outage Weeks
Bayside	1	3/29/2022	4/11/2022	2.0
	1	9/10/2022	11/22/2022	10.6
	2	11/29/2022	12/12/2022	2.0
	3	3/27/2022	4/1/2022	0.9
	4	4/2/2022	4/7/2022	0.9
	5	4/8/2022	4/13/2022	0.9
	6	4/14/2022	4/19/2022	0.9
Big Bend	3	2/26/2022	3/11/2022	2.0
	3	11/7/2022	11/16/2022	1.4
	4	4/20/2022	5/19/2022	4.3
	4	11/28/2022	12/7/2022	1.4
	CT4	4/13/2022	4/18/2022	0.9
	BB CT5	3/14/2022	3/23/2022	1.4
	BB CT6	12/13/2022	12/22/2022	1.4
	BB ST 1	N/A	N/A	-
Polk	1	2/28/2022	3/9/2022	1.4
	1	9/9/2022	10/12/2022	4.9
	2	3/20/2022	3/31/2022	1.7
	2	10/16/2022	10/22/2022	1.0
	3	4/1/2022	4/7/2022	1.0
	3	10/23/2022	11/3/2022	1.7
	4	4/8/2022	4/14/2022	1.0
	4	11/4/2022	11/15/2022	1.7
	5	4/15/2022	4/26/2022	1.7
	5	11/16/2022	11/22/2022	1.0
	ST	4/15/2022	4/19/2022	0.7
	ST	11/16/2022	11/20/2022	0.7

Supporting Basis for Assumptions:

The planned outage schedule for Tampa Electric is developed by the Unit Commitment department in conjunction with each operating station. Scheduling of planned outages is developed based on unit and system requirements.

All planned outages are based on the 2022 Maintenance Outage Plan GFI dated 6/12/20

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

3. UNIT OUTAGE RATES

Units		Equivalent Forced Outage Rate	Maintenance Outage Rate	Equivalent Unplanned Outage Rate
Bayside	1	1.5	2.2	3.6
	2	1.0	1.7	2.7
	3	0.8	0.6	1.4
	4	0.8	0.6	1.4
	5	0.8	0.6	1.4
	6	0.8	0.6	1.4
Big Bend	3	11.8	7.2	17.7
	4	6.8	4.4	10.7
	CT4	0.6	1.2	1.7
	CT5	1.1	0.9	2.0
	CT6	1.1	0.9	2.0
	BB ST 1	0.0	0.0	0.0
Polk	1	4.4	2.3	6.5
	2	1.6	2.4	3.9
	3	1.6	2.4	3.9
	4	1.6	2.4	3.9
	5	1.6	2.4	3.9
	Polk 2 ST	1.4	1.2	2.6

Supporting Basis for Assumptions:

Outage rates for Tampa Electric are developed by the Resource Planning department in conjunction with each operating station utilizing historical data and expected unit operations.

Rates are based on NERC definitions and are not additive.
Planning & Risk model inputs may vary slightly from these NERC rates.

Outage Rates are not modeled for solar. Maintenance is assumed to occur during non-daylight hours.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

4. UNIT NET HEAT RATES

Units		Unit Type	ANOHR (Btu/KWh)	Supporting Basis for Assumptions
Bayside	1&2	CC	7,461	Units were grouped by station and similar unit types
	3-6	CT	12,741	
				CC = Combined-Cycle
Big Bend	3-4	ST	12,689	CT = Combustion Turbine
	CT4	CT	13,246	IGCC = Integrated Gasification Combined-Cycle
	Modernization	CC	6,279	ST = Steam Turbine (Coal-fired)
Polk	1	IGCC	8,772	Polk 1 is a NGCC Heat Rate
	2 CC	CC	6,931	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

5. FUEL PRICES

FUEL PRICES	Average System Price	
Coal	$62.17	per ton
No. 2 Oil	$71.10	per bbl
Natural gas	$3.81	per MCF

Supporting Basis for Assumptions:

Tampa Electric produces future fuel prices by analyzing current market prices and price forecasts obtained from various consultants and agencies. Existing supply, transportation and storage agreements are included in future fuel prices. This information was input into the company's production cost and solid fuel models, and the values at the left represent the fuel cost outputs as a 13-month average receipt system cost per unit of fuel.

No. 2 oil generation is expected to only occur to support periodic operational testing.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

6. INTERCHANGE

Supporting Basis for Assumptions:

a. Cogeneration Purchase

MWH	87,600
Fuel Cost ($000)	2,297
O&M Cost ($000)	200
Capacity Charge ($000)	-
SO2 Payment ($000)	-
Total Cost ($000)	2,497

Tampa Electric currently has no firm cogeneration (cogen) purchases. The company's last firm cogen purchase ended in 2015. The company does not forecast to have firm cogen purchases over the ten-year horizon. However, cogens selling as-available energy to TEC is possible. This forecast represents an estimate of as-available energy based on history.

b. Economy; Non-Firm "J" Market-Based Purchase

MWH	-
Transaction Cost ($000)	-

Economy purchases are forecasted by representing Florida's spot power market through an hourly price profile. This market profile is based on 1) forward power markets in FL and the Southeast, 2) market liquidity (3 pricing tiers), 3) historical trends, 4) detailed fuel commodity price forecast and 5) 5) forecasted hourly load profiles. The Tampa Electric production cost model compares price with the company energy needed and the company transacts when the price is favorable.

c. JA Emergency Purchase

MWH	15,630
Fuel Cost ($000)	778
Transaction Cost ($000)	15,630

This interchange is the expected unserved energy on the Tampa Electric system as estimated by the company's production cost modeling software called PaR and represents the amount of energy need forecasted to exceed the energy produced by Tampa Electric resources. PaR uses a probabilistic simulation based on unit capacities and availabilities, fuel costs, and system demand. The company considers this energy to be reconciled with market purchases, and the cost of those purchases is based on the same hourly price profile as described in economy purchases and sales.

d. Schedule D Sales

MWH	35,040
Fuel Cost ($000)	756
O&M Cost ($000)	121
Capacity Charge ($000)	-
Total Revenue ($000)	877

Tampa Electric sells a maximum capacity of 18 MW and, as needed, associated energy to Seminole Electric Cooperative (SEC) on an interruptible basis. The transaction is part of a Florida Public Service Commission-approved (FPSC-approved) arrangement whereby we sell power to SEC for resell to another customer. The capacity charge is $6.12/KW-month. The energy charge is 110% of system incremental fuel cost, and transmission is $1.482/KW-month. At no time can the total charge to SEC exceed our IST-1 Rate, subtracting gross receipt tax and $0.35/KW-month. The contract is evergreen unless terminated by either party with a three-year notice.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

6. INTERCHANGE (Continued)

Supporting Basis for Assumptions

e. Economy; Non-Firm Market-Based Sales

MWH	-
Fuel Cost ($000)	-
O&M Cost ($000)	-
Transm. Rev ($000)	-
Ancil Rev ($000)	-
Capacity Charge ($000)	-
Total Revenue ($000)	-

Economy sales are forecasted by representing Florida's spot power market through an hourly price profile. This market profile is based on 1) forward power markets in FL and the Southeast, 2) market liquidity (3 pricing tiers), 3) historical trends, 4) detailed fuel commodity price forecast and 5) forecasted hourly load profiles. The Tampa Electric production cost model compares price with the company energy needed and the company transacts when the price is favorable.

f. Full or Partial Requirement Sales

No full or partial requirement sales are projected for test year 2022.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

Assumptions	Supporting Basis for Assumptions:
7. 2022 REVENUE BUDGET	
1. Operating Revenue	
a. Base Revenues	
(1) The assumptions used in developing MWH sales are shown in the 2022 Customer, Demand and Energy Forecast, Section II., page 2 of this Schedule.	Supports KWh forecast.
(2) See MFR Schedule E-15 for discussion of the conversion of MWH sales to rate classes.	Presents proper allocation to rate classes.
b. Fuel Revenues	
(1) Assumes budgeted forecast for 2022.	Assumes the existing Fuel and Purchased Power Cost Recovery Clause factors will remain in effect.
c. Capacity Revenues	
(1) Assumes budgeted forecast for 2022.	Assumes the existing Capacity Cost Recovery Clause factors will remain in effect.
d. Environmental Revenues	
(1) Assumes budgeted forecast for 2022.	Assumes the existing Environmental Cost Recovery Clause factors will remain in effect.
e. Conservation Revenues	
(1) Assumes budgeted forecast for 2022.	Assumes the existing Conservation Cost Recovery Clause factors will remain in effect.
f. Storm Protection Plan Revenues	
(1) Assumes budgeted forecast for 2022.	Assumes the existing Storm Protection Plan Cost Recovery Clause factors will remain in effect.
g. Optional Provision Revenues	
(1) Assumes there will be no requests from interruptible customers to purchase power during times of generation deficiency rather than curtail usage in 2022.	Optional Provision Energy is forecasted using the PaR production costing computer program. There are zero optional provision forecasts in 2022.
h. Gross Receipts Tax Revenues	As per State of Florida statute.
i. Franchise Revenues	
(1) The percentage of Franchise Revenues to Base, Fuel, Capacity, Environmental, and Conservation Revenue in 2020 will apply to 2022.	Assumes no changes in existing franchise agreements.
2. Deferred Fuel Revenue	
a. Deferred fuel revenue will reflect the amount by which estimated fuel cost recovered through fuel rates is greater than actual fuel costs.	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

7. 2022 REVENUE BUDGET (continued)

Assumptions	Supporting Basis for Assumptions
b. Interest is accrued at 0.38 percent.	See Financing Section V of this schedule.
3. Unbilled Revenues	
a. The projection is based on the net change in unbilled revenues between December 31, 2021 and December 31, 2022.	All generation, less line losses and company use, will either be recorded as billed or unbilled revenues.
4. Other Operating Revenues	
a. The 2022 projection for other operating revenues assumes an overall decrease of 12% percent for miscellaneous service revenues, rent from electric property and other electric revenues combined.	Miscellaneous Service Revenues . Returned Check and Late Fees are budgeted by Billing Data Management based on previous history and customer growth projections from Load Forecasting. Reconnect Fees, Turn-on fees, Temporary Poles and Field Credit Fees are budgeted by Field Services based on previous history and planned deployment of department resources. The fees also assume lower rates based on AMI cost of service. Tampering Fees are budgeted by Revenue Recovery based on previous history and planned deployment of department resources. Rent from electric property consists primarily of rent for pole attachments and Metro Link. Rental revenue from pole attachments and Metro Link are based on known contracts. Other electric revenues consist primarily of point-to-point transmission, wheeling, gypsum and sulphuric acid revenues. The point-to-point transmission revenue assumption was based on existing contracts and expected activities in the test year. Wheeling revenue is based on long-term firm transmission reservations, past history of short term purchases, and current transmission rates.

402

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

8. OPERATION and MAINTENANCE EXPENSES

Supporting Basis for Assumptions

A. COST CHANGE RATES

a. Labor

2022 salary and wage increases are based on the following guidelines:

Non-Union - 2022 assumes a 3% annual increase for non-union team members starting January 1, 2022 and changes to headcount necessitated by business needs.

Union – 2022 assumes a 3.25% annual increase starting in April 2022 for IBEW team members and 3% for OPEIU team member starting January 2022 and changes to headcount necessitated by business needs. Annual increases typically start April of each year per IBEW contract and January per OPEIU contract.

Performance Sharing Plan (PSP) – 2022 assumes a 7% PSP payout. PSP is a team member incentive plan which is based on meeting the company's safety, people, customers, asset management and financial goals.

b. Contractors

Non-Labor O&M (Contractors and Materials) is kept flat from 2020 levels with the exception of software maintenance.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

V. FINANCIAL ANALYSIS

Supporting Basis for Assumptions

1. Financial / Capital Structure

a. Capital Structure Objectives:

Total Debt	45.4%
Common Equity	54.6%

The 2022 test year 13-month average equity ratio is projected to be 54.6 percent on a jurisdictional adjusted basis.

2. Budgeted Income Statement

a. Unbilled Revenues

The projection is based on the net change in unbilled revenues between December 31, 2021 and December 31, 2022.

b. Allowance for Funds Used During Construction

Assumed AFUDC rate of 6.46 percent applied to eligible projects.

The 6.46 percent rate was approved by the Commission in Order No. PSC-14-0176-PAA-EI, Docket No. 140033-EI, effective January 1, 2014.

c. Depreciation and amortization

In accordance with the 2013 Stipulation and the 2017 Agreement, the company filed a depreciation and dismantlement study before the filing of this general rate proceeding, with the depreciation and dismantlement study period matching the 2022 test year. Therefore, depreciation and amortization expenses were computed by applying the rates from the company's 2020 depreciation study filing, filed in Docket No. 20200264-EI, to the January 1, 2022 beginning monthly plant-in-service balances on an account/subaccount in the same manner that actual depreciation and amortization expense is computed.

In addition, the company is requesting approval for 10-year accelerated amortization cost recovery schedules related to the following assets unrecovered net book values (NBV) as of December 31, 2021 and projected dismantlement reserve deficiencies.

These related asset costs were retired on December 31, 2021 to the reserve where normal depreciation expense calculations cease for the 2022 test year and the monthly 10-year amortization amount starting January 2022 is factored into B-9 Depreciation Reserve Accruals.

	Recovered through Clause	Recovered through Base Rate	12/31/2021 Total NBV	Dismantlement	Total	10-year Annual Amort
AMR Meters	-	36,146,871	36,146,871	-	36,146,871	3,614,687
Big Bend Unit 1	42,029,496	80,839,720	122,869,216	28,471,852	151,341,068	15,134,107
Big Bend Unit 2	70,117,153	101,189,328	171,306,481	39,642,284	210,948,765	21,094,877
Big Bend Unit 3	41,726,353	145,630,571	187,356,924	42,974,672	230,331,596	23,033,160
	153,873,002	363,806,490	517,679,492	111,088,808	628,768,300	62,876,830

404

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

d. Taxes - Other than Income Taxes

1. Regulatory Assessment Fee	Assumes no rate changes from current .072 percent and no change in fee base – operating revenue less sales for resale.
2. Property Tax	The property tax expense budget assumes no significant change in the level of assessment (property value and tax rate) consistent with prior years.
3. Gross Receipts Tax	Assumes no rate change from current 2.5 percent and no change in tax base – retail sales of electrical energy.
4. Franchise Fee	Assumes no new franchise fee agreements and no change in existing agreement's bases or rates.
5. Miscellaneous other taxes	Assumes no significant change from prior years regarding tax base and tax rates.
6. Payroll Taxes	Assumptions 1. Gross wages include all wages and salaries, overtime, premiums, payroll taxes on Long-term Incentive and Performance Sharing Program pay. 2. For the purposes of the calculation of the State and Federal Unemployment taxes, the total employee count was based on budgeted positions for 2022. 3. Under current tax law the employer portion for FICA is the following: OASDI (Social Security) 6.2 percent, and Medicare 1.45 percent The 2022 budgeted FICA tax calculation was based on the current rates. 4. The percentage of FICA taxable wages for 2022 was based on 2020 historical data.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

2. Budgeted Income Statement (continued) — Supporting Basis for Assumptions

e. Income Taxes

1. Income taxes are computed at statutory rates adjusted for permanent differences, using a federal tax rate of 21% and a state tax rate of 5.5%

2. Full interperiod tax allocation was followed.

3. Amortization of the 26% investment tax credit using an average regulatory asset life of 30 years.

3. Budgeted Balance Sheet - Assets — Supporting basis for assumptions

a. Electric Plant — The Capital Expenditure Budget is the source of plant-in-service and construction work in progress additions, cost of removal and salvage. Retirements of plant-in-service are based on a ratio of retirements to additions historical averages that is applied to infrastructure replacement project additions. New expansion project additions have zero retirements budgeted.

b. Cash — Assumed cash balances are set to meet liquidity needs.

c. Customer Receivables — Assumed the last three-year average ratio (2020 actual and 2021 & 2022 budget) of monthly revenues billed compared to accounts receivable balances. This ratio is applied to the 2022 monthly revenue budget.

d. Associated Companies Receivables — Based on December 2020 Actual balances.

e. Unbilled Utility Revenues — The unbilled component of the budgeted base revenues is computed using the models discussed in Section II Customer, Demand and Energy Forecasts. The consumption models discussed in this section use billing period degree-days and number of days in the billing period as explanatory variables. To estimate unbilled, a second scenario is required, that uses calendar degree-days and number of days in the calendar period as explanatory variables. The difference in these two scenarios results in monthly net unbilled energy. The MWH for both scenarios are then priced at the current base revenue rates. The difference in these scenarios indicates the amount of net unbilled revenues. To estimate the monthly unbilled revenue balance, the current month's net unbilled revenues is added to the prior month's unbilled balance.

f. Fuel Stock — The projected balances for fuel stock were based on amounts expected to be on hand on December 31, 2020 by generating plant, increased for the projected cost of required monthly deliveries of fuel stock and reduced for the projected cost of fuel burned by the plants each month based on the Fuel and Interchange Budget.

406

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

	Supporting Basis for Assumptions
3. Budgeted Balance Sheet - Assets (cont.)	
g. Other Plant Materials & Supplies	The balance consists of materials and supplies inventory for general stores issues, major and minor materials, transformers, reclosers, bushings and generation related material and supplies. Projected inventory reductions are offset by projected increases for new parts for operating areas.
h. Prepayments	Primarily prepaid insurance, prepaid short-term debt facility fees, and Long Term Service Agreement /Contractual Service Agreements ("LTSA" or "CSA" for Polk CTs 1-5). The prepaid insurance balance assumes the balance as of December 31, 2020 increased by the expected payments for insurance policy premiums then decreased by the monthly amortization over the life of the policy. Major contributors to the insurance policy premiums are related to excess general liability and property damage insurance. Prepaid short-term debt facility fees assumes the balance as of December 31, 2020 increased by credit facility renewals related to Line of Credit Facility and Commercial Paper Program decreased by amortization over the life of the facility. The LTSA/CSA balances assume the balance as of December 31, 2020 increased by a cash payment made at the beginning of year then reduced by the cost of O&M and capital related work performed monthly.
i. Unamortized Debt Expense	The projected balance for unamortized debt expense was calculated based on required monthly amortization of existing bonds and estimated issuance costs of bonds to be issued in 2022.
j. Deferred Income Tax	The budgeted balances for accumulated deferred income taxes are derived by adding the monthly deferred tax provisions estimated for income statement purposes to the forecast balance at the prior year-end. The monthly provisions are computed on estimates of differences in the recognition of items on income and expense for book versus tax purposes.
Budgeted Balance Sheet - Capitalization & Liabilities	Supporting basis for assumptions
4.	
a. Equity Contributions	Equity Contributions from TECO Energy are estimated at $370 million in 2022. Need for capital and maintenance of capital structure.
b. Long-Term Debt	Assumed an additional $325M of debt issuance at 3.3% percent in June 2022, with $3.25 million in associated debt issuance costs partially offset by debt repayment of $225M in September 2022. Need for capital and maintenance of capital structure.
c. Short-Term Debt	Short-term debt balances are projected to range from $46.9 million to $397.2 million in 2022 at a short-term debt interest rate range of 0.52%-0.67% (0.60% avg). The budgeted balances for Notes Payable are based on borrowing requirements determined by monthly cash requirements net of funds generated plus long-term financing. The Accounts Payable balances are estimated using historical data that is adjusted for any known additional future activity. Need for capital and maintenance of capital structure.
d. Shares Outstanding	Emera Incorporated indirectly owns 100% of the common stock of Tampa Electric Company. Assumes no changes in 2022.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

1	4. Budgeted Balance Sheet - Capitalization & Liabilities	Supporting Basis for Assumptions
2		
3	e. Misc. Paid in Capital	The projected balances are derived from the estimated December 31, 2021 balances increased by equity contributions
4		forecasted to be made by TECO Energy Inc.
5		
6	f. Retained Earnings	Derived by adding to the December 31, 2021 balance, monthly income projections developed in
7		connection with the budgeted income statement and deducting expected dividend accruals based on the financing plan.
8		
9	g. Capital Stock Issuance Expense	Emera Incorporated indirectly owns 100% of the common stock of Tampa Electric Company. Assumes no change in 2022.
10		
11	h. Accumulated Other Comprehensive Income	Assumes the after tax loss on the interest rate swap derivative transaction associated with the $250M, $290M, and $230M (Tampa Electric portion)
12		long-term debt issuance in 2012, 2014, and 2015 respectively. This balance is being amortized over the 30-year life of the debt instrument.
13		
14	i Account Payables	Consists of manual accruals, fuel (including natural gas, coal and oil), payables to vendors, payroll and short-term incentives, medical claims for active
15		employees, purchased power accruals and other miscellaneous accruals. Manual accrual balances are based on historical trends and / or a percentage of
16		estimated expenses and capital expenditures. Payroll accrual is calculated using accrual factor based on number of days accrued for each month
17		multiplied by the average monthly budgeted payroll. Fuel and purchased power accruals reflect current month purchases (current month's activity is paid
18		in the subsequent month). Other payable balances are based on historical activities and / or current forecasted activities.
19		
20	j. Associated Companies Payable	Based on December 2020 Actual balances.
21		
22	k. Customer Deposits	The budgeted balances for Customer Deposits is calculated by taking the ending balance as of the prior year-end multiplied by a monthly growth factor.
23		
24		
25		
26	l. Taxes Accrued	The balance for federal and state income taxes is determined by adding to the forecasted prior year-end balance the monthly
27		budgeted expense developed per the Income Statement, net of payments based on statutory requirements.
28		
29	m. Accrued Vacation Pay	Accrued vacation pay for the 2022 projected test year is based on active employee population and their vacation allotment and
30		salary projections. In addition, vacation carryover was based on the 2020 budget increased by 3% in 2021 and 2022.
31		
32	n. Other Deferred Credits	Other Deferred Credits consist primarily of projected employee benefit plan costs including the impact of benefit accounting adjustments (formerly
33		knows as FAS 158), deferred clause, and contract retention balances. Projected balances for pension and postretirement health and welfare
34		costs are based on actuarial valuations. Deferred clauses are calculated by comparing budgeted monthly revenues with budgeted monthly
35		recoverable expense then deferring the excess amounts billed in accordance with current FERC/FPSC guidance.
36		Contract Retention balances are based on contract requirements, projected completion & approval dates as well as potential letters of
37		credit to be received.
38		
39		
40		
41		
42		
43		

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of data shown:
XX Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: W. R. Ashburn/ D. Avellan/ M. C. Cacciatore/ J. S. Chronister/ L. L. Cifuentes / R. B. Haines/ J. C. Heisey/ A. S. Lewis/ D. A. Pickles/ L. J. Vogt

	Budgeted Balance Sheet - Capitalization & Liabilities	Supporting Basis for Assumptions
o.	Asset Retirement Obligation	The projected balance for Asset Retirement Obligation ("ARO") is increased by taking the ending balance as of the prior year-end multiplied by the accretion amortization rate of 0.5 percent per month.
p.	Deferred Income Taxes	The budgeted balances for accumulated deferred income taxes are derived by adding the monthly deferred tax provisions estimated for Income Statement purposes to the forecast balance at the prior year-end. The monthly provisions are computed on estimates of differences in the recognition of items of income and expense for book versus tax purposes.
q.	Reserve for Injuries & Damages	The Reserve for the injuries and damages balance is based on the budgeted 2021 reserve balance recommended by Towers Watson, the actuary, plus a 3% annual increase.
r.	Leases	Assumes no new leases are entered into for the projected period ending 2021 and the projected test year ending 2022. Assumes the discount rate used at the inception of each lease remains unchanged unless there is a material modification to an existing lease. Assumes no material modifications will be made to existing leases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply a proposed public notice of the company's request for a rate increase suitable for publication.

Type of data shown:
Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Witness: J. S. Chronister / A. D. Collins

SUMMARY OF RATE CASE

On April 9, 2021, Tampa Electric Company ("Tampa Electric" or "the company") petitioned the Florida Public Service Commission ("Commission") for an increase in its permanent base rates and miscellaneous service charges. The company's last request for a base rate increase was filed in April 2013.

The Commission, under Florida law, regulates the rates, service charges and service provided by Florida investor-owned utilities. The case has been assigned Docket No. 20210034-EI by the Commission.

The requested increase is needed primarily to address growth in rate base and associated depreciation expense increases; cost recovery for the undepreciated net book value of assets to be retired; modest increases to operations and maintenance ("O&M") expenses to provide safe and reliable service that meets customer expectations; and general base revenue growth that has not kept pace with the needs of the company's system.

Tampa Electric has requested a $294.9 million increase in base revenues and to reduce its miscellaneous service revenues by $6.635 million effective with the first billing cycle in January 2022. To mitigate the need for additional general base rate relief in 2023 and and 2024, the company also seeks two generation base rate adjustments of approximately $105.6 million and $25.6 million effective with the first billing cycles for January 2023 and 2024, respectively.

Tampa Electric also seeks authority to continue implementing the Asset Optimization Plan contained in its 2017 Agreement. The company has used the asset optimization plan to deliver financial benefits to customers that have helped mitigate the need for rate relief. In 2018, 2019, and 2020, Tampa Electric's customers received benefits of $5.2 million, $5.3 million, and $5.4 million, respectively. Continuation of the Asset Optimization Plan is in the public interest because it encourages Tampa Electric to be innovative, take measured risks and has delivered tangible benefits to its customers.

A more complete description of Tampa Electric's request is provided in the petition and direct testimony of Tampa Electric witnesses and the detailed data supporting the request is contained in the Minimum Filing Requirements ("MFRs") all of which were submitted to the Commission in the proceeding. An Executive Summary of the case is included in the A Schedules of the MFRs. A bill comparison showing typical monthly bills is contained on MFR Schedule A-2.

Electronic access to the Petition, Minimum Filing Requirement schedules and prepared direct testimony is available on Tampa Electric Company's website at this web address:
www.tampaelectric.com/ourratefiling

410

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply a proposed public notice of the company's request for a rate increase suitable for publication.

Type of data shown:
Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020
Witness: J. S. Chronister / A. D. Collins

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

COMPARISON OF PRESENT AND PROPOSED PRICES

Under the Company's proposal, the following customer classes would receive bill increases when the proposed new rates are put into effect on or after January 1, 2022.

The Residential monthly bill for 1,000 kWh of $105.25 would increase to $125.48 for a 19.2 percent increase.

The small commercial General Service monthly 1,500 kWh bill of $162.31 would increase to $188.51 for a 16.1 percent increase.

The monthly bill for a typical secondary voltage, small commercial General Service Demand customer with 75 KW demand, 32,850 kWh and a 60 percent load factor would increase 12.3 percent from the present $2,664.87 to $2,993.01.

A monthly price for a typical primary voltage, large commercial or industrial General Service Demand customer with 1,000 KW demand, 438,000 kWh and a 60 percent load factor would increase 12.6 percent from the present $34,142.69 to $38,432.20.

The present bills are calculated using fuel, conservation, environmental, capacity and storm protection plan charges proposed to be in effect for January through December 2021.

MAJOR RATE CASE ISSUES

It is not possible to anticipate at the start of a general base rate case all the issues which may arise, but potential major revenue requirement issues involved in the case include:

- Are the company's demand and energy forecasts reasonable for the porposed test year?
- What should be the value of the company's test year investment in rate base?
- What should be the company's test year operating revenues?
- What should be the company's test year operating expenses?
- What should be the company's test year overall rate of return?
- What should be the company's test year allowed rate of return on equity?
- What will be the company's test year revenue deficiency?
- What is the appropriate cost of service methodology to use in designing rates?
- What will be the appropriate rate levels for each customer class of service?
- What will be the appropriate charge for each miscellaneous service?

The specific issues in the case will be identified in a prehearing order issued prior to the technical hearing.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply a proposed public notice of the company's request for a rate increase suitable for publication.

Type of data shown:
Projected Test Year Ended 12/31/2022
Projected Prior Year Ended 12/31/2021
Historical Prior Year Ended 12/31/2020

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20210034-EI

Witness: J. S. Chronister / A. D. Collins

THE RATE CASE PROCESS

All public utilities, as defined in Chapter 366.02, Florida Statutes, must petition the Commission to increase its rates to retail customers. After the filing of the request, the Commission has eight months to conduct the case. The filing to request a base rate increase consists of the petition, direct testimony and exhibits from company witnesses and the MFRs which are an extensive set of documents containing detailed data in support of the rate increase. This information is distributed to Commissioners, the Commission staff, the Public Counsel and other parties who intervene in the case.

After the utility makes a rate case filing the discovery process begins. During this process the utility responds to requests for information (interrogatories) and production of documents from the Commission staff and the parties (intervenors) to the case. The Commission staff performs a field audit of the company's filed data to ensure compliance with Commission rules and the accuracy of the information provided. Formal depositions (interviews) with company witnesses are also conducted to gather information and better identify issues.

Intervenors in the case often present their own witnesses, testimony and exhibits in response to the company's filing. They use the company's initial filing materials as well as discovery responses from the company as a basis for the positions they take in the case. The parties, their witnesses, testimony and exhibits are subject to discovery as well. The company will then have the opportunity to present rebuttal testimony and exhibits to any intervenors who file testimony.

Toward the end of the discovery process and just before the technical hearing commence, the company, staff and intervenors prepare issue lists and preliminary positions for the case. These lists of issues are then combined and narrowed in a Prehearing Order in an effort to help the Commission focus on the important facets of the case during the hearing.

The Commission will hold public hearings in Tampa Electric's service territory in order to provide customers the opportunity to voice their views to the Commission prior to the full hearing. The service hearings in this case will be scheduled by the Commission at a time and place yet to be determined. Tampa Electric urges all customers who wish to present testimony to appear at the beginning of the hearing since the hearing may be adjourned early if no witnesses are present to testify. These hearings will enable customers to express their views regarding the company's rate request. The Commission takes these views into account when ruling on the case.

Public Counsel has intervened in this docket and will be present at the service hearing to represent the public. Public Counsel may be contacted prior to the hearing at 111 West Madison Street, Suite 812, Claude Pepper Building, Tallahassee, Florida 32399-1400, or by phone at (800) 342-0222.

The technical hearing in this case will be scheduled by the Commission at a time and place yet to be determined. At this hearing, the legal "record" is established for deciding the case through direct, rebuttal and cross examination testimony, and the introduction of exhibits and other relevant evidence.

After the technical hearing, legal briefs are filed by the parties to summarize their positions. The Commission staff reviews the briefs and the record produced at the hearing, and then produces a recommendation to the Commission which addresses each issue identified in the case.

The Commission then holds a Special Agenda Conference and on revenue requirements issues and then on rate issues. After the votes, Commission attorneys prepare a final order which reflects the Commission's votes and provides background for the case, the basis for each of the decisions reached, the new approved rates, and the effective dates of the new rates. After the order is issued, parties will have an opportunity to ask the Commission to reconsider its decision on the issues.

Note: This Schedule is tentative and subject to revision.

Supporting Schedules:

Recap Schedules: