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Approved by GAO
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Expires 12-31-78

ELECTRIC UTILITIES AND LICENSEES
(Classes A and B)

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Public Service Commission
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ANNUAL REPORT

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Auditing & Financial Analysis
Department
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TAMPA ELECTRIC COMPANY

(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change

111 NORTH DALE MABRY HIGHWAY, TAMPA, FLORIDA 33609

(Address of principal business office at end of year)

A. R. Progress Report	By	Date
Received	CW	3/4/77
Comp. Verified		
Audited		

TO THE

FEDERAL POWER COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1976

Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

H. O. JOHNS, CONTROLLER

111 NORTH DALE MABRY HIGHWAY, TAMPA, FLORIDA 33609

TELEPHONE NUMBER 813-879-4111

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Tampa Electric Company:

In connection with our regular examination of the financial statements of Tampa Electric Company for the year ended December 31, 1976, on which we have reported separately under date of February 5, 1977, we have also reviewed the schedules (on the list attached) of Form 1 for the year filed with the Federal Power Commission, for conformity in all material respects with the requirements of the Federal Power Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying schedules identified in the preceding paragraph conform in all material respects with the accounting requirements of the Federal Power Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Coopers & Lybrand

Tampa, Florida
February 5, 1977

TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1976
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

<u>Description</u>	<u>Schedule Pages</u>
Comparative Balance Sheet - Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion - Statement B	113
Statement of Income - Statement C	114-116A
Statement of Retained Earnings - Statement D	117-117A
Statement of Changes in Financial Position - Statement E	118
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223-223A
Accumulated Deferred Income Taxes	227-227A-F
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405
Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406-406A-E
Accumulated Provisions for Depreciation of Electric Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of Section C excluded)	429-430

"See notes to financial statements included in the annexed annual report to stockholders."

GENERAL INSTRUCTIONS

1. An original and six conformed copies of this report properly filled out and attested, shall be filed with the Federal Power Commission, Washington, D.C. 20426, on or before the last day of the third month following the close of the calendar or established fiscal year, by each corporation, person or licensee as defined in section 3 of the Federal Power Act, any agency, authority or other legal entity or instrumentality and any agency, authority or instrumentality of the United States, which are engaged in the generation, transmission or distribution of electricity, whether or not otherwise subject to the jurisdiction of the Commission and which is in either of the following classifications:

Class A - Having annual electric operating revenues of \$2,500,000 or more.

Class B - Having annual electric operating revenues of more than \$1,000,000 but less than \$2,500,000.

One copy of the report should be retained by the respondent in its files. The conformed copies may be carbon copies.

This report form is not prescribed for municipalities as defined in section 3 of the Federal Power Act; i.e. a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under laws thereof to carry on the business of developing, transmitting, utilizing or distributing power.

2. This form of annual report is prepared in conformity with the Uniform System of Accounts for Public Utilities and Licensees prescribed by the Federal Power Commission, and all accounting words and phrases are to be interpreted in accordance with the said classification. If the respondent is not under the jurisdiction of the Commission and does not keep its books in accordance with the above-mentioned Uniform System of Accounts, the report form should be filled out in the best manner possible, the actual accounts kept being substituted, where necessary, for the accounts listed.

3. Instructions should be carefully observed and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Where the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

4. If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the list of schedules on pages iii, iv, and v.

5. The spaces provided in this report are designed to be filled in on a typewriter having elite-size type, and such a typewriter should be used if practicable.

6. Reports should be made out by means which result in a permanent record. The original copy in all cases shall be made out in permanent black ink or with permanent black typewriter ribbon. The conformed copies, however, may be carbon copies or made with hectograph impression or other similar means of reproduction provided the impressions are sharp and accurately aligned as to line numbers and columns. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be shown in red ink or enclosed in parentheses.

7. DEFINITIONS:

(a) Commission Authorization (abbreviation Comm. Auth.) as used in this form, means the authorization of the Federal Power Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

(b) Respondent, wherever used in this report, means the person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

8. The annual report should in all particulars be complete in itself. Reference to reports of previous years or to other reports should not be made in lieu of required entries except as specifically authorized.

9. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given why the different figures were used.

10. Additional statements inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the titles of the schedules and report form page numbers to which they pertain.

11. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amount shown on all supporting schedules shall agree with the item in the statements that they support.

12. If the respondent makes a report for a period other than a calendar year, the beginning and end of the period covered must be clearly stated on the front cover, and throughout the report where the year or period is required to be stated.

13. In addition to filing this report, the respondent shall also file with the Commission, immediately upon publication, five copies of its latest annual report to stockholders and of any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, industry associations. (If reports to stockholders are not prepared, so state below).

14. The respondent, if it is under the jurisdiction of the Commission, shall file with the original and each copy of this form, (when the CPA certification accompanies this report it shall be inserted prior to page i. General Instructions) or separately, within 30 days after the filing date for the form, a letter or report (required by Sections 41.10 and 41.12 of the Commission's Regulations under the Federal Power Act) signed by independent certified public accountants or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S., until December 31, 1975, and beginning January 1, 1976, and each year thereafter, only independent certified public accountants and independent licensed public accountants (licensed on or before December 31, 1970) will be authorized in attesting to the conformity, in all material respects, of the following schedules in this report with the Commission's applicable Uniform System of Accounts (statement certification includes applicable notes relating thereto and published accounting releases):

DESCRIPTION	PAGES
Comparative Balance Sheet-Statement A	110-112
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion-Statement B	113
Statement of Income-Statement C	114-116A
Statement of Retained Earnings-Statement D	117-117A
Statement of Changes in Financial Position-Statement E	118-119
Materials and Supplies	207
Long-Term Debt	219
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	223
Accumulated Deferred Income Taxes	214G-214D, 227-227E
Common Utility Plant and Expenses	351
Distribution of Salaries and Wages	355-356
Electric Plant in Service	401-403
Electric Plant Held for Future Use	405

GENERAL INSTRUCTIONS (Continued)

Construction Work in Progress and Completed Construction Not Classified (Column (d) excluded)	406
Accumulated Provision for Depreciation of Electric Utility Plant	408
Electric Operating Revenues (Columns (d) through (g) excluded)	409
Electric Operation and Maintenance Expenses	417-420
Depreciation and Amortization of Electric Plant (Columns (a) through (g) of section C excluded)	429-430A

The letter or report shall be in the following form unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied:

In Connection with our regular examination of the financial statements of _____ for the year ended _____, on which we have reported separately under date of _____, we have also reviewed schedules _____ of Form 1 for the year filed with the Federal Power Commission, for conformity in all material respects with the requirements of the Federal Power Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below)* conform in all material respects with the accounting requirements of the Federal Power Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

The letter or report shall state, additionally, which, if any, of the schedules set forth above do not conform to the Commission's requirements, and shall describe the discrepancies that exist.

*Parenthetical phrase inserted only when exceptions are to be reported.

EXCERPTS FROM THE LAW

(Federal Power Act, 16 U. S. C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

• • • (3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power; • • •"

"Sec. 4. The Commission is hereby authorized and empowered—

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites, • • • to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission,

distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed. • • •"

"Sec. 311. In order to secure information necessary or appropriate as a basis for recommending legislation, the Commission is authorized and directed to conduct investigations regarding the generation, transmission, distribution, and sale of electric energy, however produced, throughout the United States and its possessions, whether or not otherwise subject to the jurisdiction of the Commission, including the generation, transmission, distribution, and sale of electric energy by any agency, authority, or instrumentality of the United States, or of any State or municipality or other political subdivision of a State. It shall, so far as is practicable, secure and keep current information regarding the ownership, operation, management, and control of all facilities for such generation, transmission, distribution, and sale; the capacity and output thereof and the relationship between the two; the cost of generation, transmission, and distribution; the rates, charges, and contracts in respect of the sale of electric energy and its service to residential, rural, commercial, and industrial consumers and other purchasers by private and public agencies; • • •"

"Sec. 315 (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act, • • • shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing. • • •"

LIST OF SCHEDULES (Electric Utility)

Designate in column (d) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

Title of Schedule (a)	Schedule Page No. (b)	Date Revised (c)	Remarks (d)
General Corporate Information and Summary Financial Statements			
General Information	101-101A	Dec. 72	
Control Over Respondent	102	Dec. 64	None
Corporations Controlled by Respondent	103		
Officers	104	Dec. 73	
Directors	105		
Security Holders and Voting Powers	106-107		
Important Changes During the Year	108-109	Dec. 70	
Comparative Balance Sheet—Statement A	110-112	Dec. 74	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion—Statement B	113	Dec. 72	
Statement of Income for the Year—Statement C	114-116A	Dec. 74	
Statement of Retained Earnings for the Year—Statement D	117-117A	Dec. 74	
Statement of Changes in Financial Position—Statement E	118-119	Dec. 72	
Balance Sheet Supporting Schedules			
Nuclear Fuel Materials	200	Dec. 73	None
Nonutility Property	201	Dec. 73	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	201	Dec. 67	
Investments	202	Dec. 74	
Investments in Subsidiary Companies	203		
Notes and Accounts Receivable	204	Dec. 65	
Accumulated Provision for Uncollectible Accounts—Cr	204		
Receivables from Associated Companies	206	Dec. 73	
Materials and Supplies	207	Dec. 73	
Production Fuel and Oil Stocks	209	Dec. 73	
Miscellaneous Current and Accrued Assets	210	Dec. 73	None
Extraordinary Property Losses	210	Dec. 73	
Unamortized Debt Disc. and Exp. and Unamort. Premium on Debt	211	Dec. 73	
Preliminary Survey and Investigation Charges	212	Dec. 67	
Miscellaneous Deferred Debits	214	Dec. 74	
Deferred Losses From Disposition of Utility Plant	214A	Dec. 73	None
Unamortized Loss and Gain on Reacquired Debt	214B		None
Accumulated Deferred Income Taxes	214C-D	Dec. 75	
Capital Stock	215		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	216		
Other Paid-In Capital	217		None
Discount on Capital Stock	218		None

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in a footnote.
 2. If control was by other means than a direct holding of vot-

ing rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Foot-note Ref. (d)
TAMPA BAY INDUSTRIAL CORP. GULFCOAST TRANSIT COMPANY MID-SOUTH TOWING COMPANY ELECTRO-COAL TRANSFER COMPANY SOUTHERN MARINE MANAGEMENT CORP. CAL-GLO RESOURCE, INC.	Industrial Properties Transportation Company Transportation Company Cargo Transfer Company Transportation Management Coal Mining Training Aids, Dissolved 12/31/75	100 100 100 100 100 100 100	

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively

control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

OFFICERS

1. Report below the name, title, office address, and salary for the year of each general officer of the respondent. Report the information also for each other employee whose annual salary is \$25,000* or more. The information required by this schedule may be omitted for assistant general officers whose duties do not embrace important executive or policy functions, and whose salaries are less than \$25,000* per year. (*\$35,000, if respondent's annual operating revenues are \$50,000,000 or more.)

2. If any officer or other employee reported in this schedule received remuneration from respondent, directly or indirectly, other than the salary reported in column (a), such as commissions, bonuses, shares in profits, moneys paid, set aside or accrued pursuant to any pension, retirement, savings or similar plan (exclusive of plans qualified under Section 401 of the Internal Revenue Code of 1954) including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary, or any other advantageous arrangement which constitutes a form of compensation, give the essentials of the plan not previously reported, the basis of determining the ultimate benefits receivable, and the payments or provisions made during the year with respect to each person reported herein. If the word 'none' correctly states the facts with respect to the matters referred to in this instruction, so state

3. State the annual benefits estimated to be payable to each of the three highest paid officers named herein in the event of

retirement at normal retirement date pursuant to any pension or retirement plan.

4. Describe all transactions since the beginning of the year in which any person who was an officer of the respondent at any time during the year received remuneration, directly or indirectly, from the respondent in the form of securities, options, warrants, rights or other property, or through the exercise or disposition thereof. As to options, warrants or rights granted or extended, give the information under this caption on page 106. If the response "none" correctly states the facts with respect to the matters referred to in this instruction, so state

5. State briefly any arrangement under which any officer is insured or indemnified against liability which he may incur in his capacity as an officer. If there are no such arrangements, so state

6. If a change was made during the year in the incumbent of any position, show name and address and total remuneration of the previous incumbent and date change in incumbency was made.

7. Utilities which are not required to file copies of this report with the Securities and Exchange Commission may omit the data called for by instructions 2, 3, 4, and 5. Omission of responses to such instructions for this reason should be stated.

Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
President Chief Executive Officer	H. L. Culbreath	111 North Dale Mabry Tampa, Florida 33609	\$ 105 000
Senior Vice President	G. Pierce Wood	"	58 250
Vice President-Operations	James D. Hicks	"	55 000
Vice President-Finance and Treasurer	James K. Taggart	"	48 500
Vice President- Production	Heywood A. Turner	"	48 500
Vice President-Services	E. G. Simmons	"	44 500
Vice President-Admin.	D. N. Campbell	"	44 325
Secretary & Asst. Tres.	James E. Sproull	"	36 750
Controller & Asst. Sec.	Howard O. Johns	"	34 000
Dir. Sys. Oper & Const.	Joseph E. Burris	"	42 800
Dir. Method & Proc.	Lester Ulm, Jr.	"	42 500
Dir. Planning	R. D. Welch	"	42 400
Dir. Pwr Plant Const.	T. L. Jones	"	42 300
Asst. to Vice Pres-Prod	H. A. Moshell	"	41 500
Dir. Pwr Plant Engrg.	Alex Kaiser	"	41 100
Dir. Fuels	E. K. Nelson	"	36 500
Asst. to Sr. Vice Pres.	A. N. Wilder	"	36 300
Sr. Consultant Engr.	A. D. Jones	"	36 255
Gen. Mgr. Polk Co.	R. C. Dickinson Jr.	"	36 000
Gen. Mgr. Plant City	A. B. Hull	"	35 900
Supt. Big Bend	B. D. Cone	"	35 600
Asst. Gen. Mgr-Prod.	G. F. Anderson	"	35 400
Dir. Data Processing	D. R. Meng	"	35 042

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. If any of the instructions 2, 3, 4, or 5 of the schedule, Officers, page 104 hereof, is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred

to in those instructions. If the matters referred to in those instructions are not applicable, or if the reporting of this information is not required by reason of Instruction 7 of page 104, so state.

3. Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name of Director (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
William C. MacInnes** Chairman of The Board	111 N. Dale Mabry Tampa, Florida 33609	4/13/76	4/12/77	7	\$ 4 200
H. L. Culbreath* President, Chief Executive Officer	111 N. Dale Mabry Tampa, Florida 33609	4/13/76	4/12/77	7	0
Richard P. Chapman	P.O. Box 2197 Boston, Mass. 02106	4/13/76	4/12/77	5	3 750
Richard M. Clewis, Jr.*	P.O. Box 2288 Tampa, Florida 33601	4/13/76	4/12/77	7	4 200
Alfred S. Estes*	P.O. Box 938 Winter Haven, Florida 33880	4/13/76	4/12/77	7	4 350
Willis C. Fitkin	4212 Gordon Dr. Naples, Florida 33940	4/13/76	4/12/77	2	3 300
Edward L. Flom*	P.O. Box 23328 Tampa, Florida 33622	4/8/75	4/13/76	2	1 450
Henry R. Guild	100 Federal Street Boston, Mass. 02110	4/13/76	4/12/77	5	3 750
Charles P. Lykes*	P.O. Box 2879 Tampa, Florida 33601	4/13/76	5/6/76	2	1 450
William J. Turbeville, Jr.	LBM Building, Rm 301 1311 N. Westshore Blvd. Tampa, Florida 33607	10/7/76	4/12/77	0	750
James O. Welch, Jr.	Nabisco, Inc. E. Hanover, N.J. 07936	11/29/76	4/12/77	0	250

SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars concerning the voting rights of such security. State whether voting rights are actual or contingent and if contingent describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly.

4. Furnish particulars concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such

securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing
 not closed during 1976

6. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
 Total 10,844,553
 By proxy 10,715,448

7. Give the date and place of such meeting
 4/13/76 Tampa, Florida

106

1a

Line No.	Name and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	Total votes of all voting securities	15 114 490	15 114 490		
2	Total number of security holders		14 113	840	
3	Total votes of security holders listed below				
4	Cede & Co.-Box 20, Bowling Green Sta., New York, N.Y. 10004	1 450 058	1 450 058		
5	Metropolitan Life Insurance Co., 1 Madison Ave., New York, NY 10004	595 000	595 000		
6	OTR-c/o Treasurer of State, P.O. Box 1170, Columbus, Ohio 43216	303 000	303 000		
7	Teacher Retirement Sys of Texas, 1001 Trinity St, Austin, Tex 78701	279 400	279 400		
8	Corp. of the President of the Church of Jesus Christ of Latter Day	260 900	260 900		
9	Saints, 50 East North Temple St., Salt Lake City, Utah 84150				
10	Bloom & Co., P.O. Box 7438, Church St Sta., New York, NY 10249	200 000	200 000		
11	Schmidt & Co. c/o Morgan Guaranty Trust Co., P.O. Box 1479,	181 100	181 100		
12	Church St. Sta., New York, N.Y. 10008				
13	Cudd & Co c/o Chase Manhattan Bank, Box 1508 Church St Sta N. Y.10008	173 600	173 600		
14	Arkbo & Co., Box 3182, Boston, Mass 02107	153 000	153 000		
15	Hico, Box 690, Church St. Sta., New York, N.Y. 10008	150 000	150 000		

Line No.	Name and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
16	Hugh L. Culbreath, P. O. Box 111, Tampa, Florida 33601	3 948	3 948		
17	James D. Hicks " "	900	900		
18	James K. Taggart " "	429	429		
19	Heywood A. Turner " "	285	285		
20	D. N. Campbell " "	123	123		
21	E. G. Simmons " "	123	123		
22	James E. Sproull " "	420	420		
23	Howard O. Johns " "	666	666		
24	William C. MacInnes " "	5 800	5 800		
25	Richard M. Clewis Jr. " "	128	128		
26	Alfred S. Estes " "	100	100		
27	Willis C. Fitkin " "	500	500		
28	James O. Welch Jr. " "	200	200		
29					
30					
31	STOCK PURCHASE PLAN				
32					
33	The Company has a stock purchase plan which provides that the				
34	option price, subject to certain terms and conditions, shall				
35	be 85 per cent of the market value at designated dates. Payments				
36	are withheld from employees during payment periods and the shares				
37	subsequently issued. During 1976, 19,084 shares of common stock				
38	were issued under the plan with total proceeds of \$281,493. At				
39	December 31, 1976, \$148,935 in subscriptions had been received				
40	for 10,386 shares of common stock.				
41					
42					
43					
44					
45					
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48					
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52					
53					

1b

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IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration state that fact.

2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate

number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company also shall state major new continuing sources of gas made available to it from purchases, development, purchase contract, or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. List electric generating units placed in service during the year, giving the in-service date, location and generating capacity.

1. None
2. None
3. None
4. None
5. None
6. None
7. Authorize 2,500,000 shares of preferred no par stock and a new class of stock - 2,500,000 subordinate to preferred called preference.
Permit board of directors to set the number of directors.
Delete clause concerning quorum of board of directors because of change in Florida State Law.
8. General wage increases and promotions added approximately \$2,800,000 to operating expenses in 1976.
9. None
10. None
11. None

STATEMENT A **COMPARATIVE BALANCE SHEET**
Assets and Other Debits

Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
1	Utility Plant*		\$	\$	\$
2	Utility Plant (101-106, 114).....	113	683 361 506	854 939 268	171 577 762
3	Construction Work in Progress (107).....	113	134 804 688	15 913 970	(118 890 718)
4	Total Utility Plant.....		\$ 818 166 194	\$ 870 853 238	\$ 52 687 044
5	Less Accumulated Provision for Deprec., Amort. and Depletion (108, 111, 115).....	113	126 295 282	142 995 446	16 700 164
6	Net Utility Plant, Less Nuclear Fuel...	113	\$ 691 870 912	\$ 727 857 792	\$ 35 986 880
7	Nuclear Fuel (120.1-120.4).....	200			
8	Less: Accum. Prov. For Amort. of Nuclear Fuel Assemblies (120.5).....	200			
9	Net Nuclear Fuel.....		\$	\$	\$
10	Net Utility Plant.....		\$	\$	\$
11	Gas Stored Underground-Noncurrent (117)....	207A			
12	Utility Plant Adjustments (116).....	112			
13	Other Property and Investments				
14	Nonutility Property (121) (less Accum. Prov. for Depr. & Amort. incl. in (122)\$.....)	201	114 181	96 657	(17 524)
15	Investment in Associated Companies (123)...	202			
16	Investment in Subsidiary Companies (Cost \$ _____)(123.1).....	203	10 578 574	11 779 800	1 201 226
17	Other Investments (124).....	202			
18	Special Funds (125 - 128).....		246 000	153 000	(93 000)
19	Total Other Property and Investments.....		\$ 10 938 755	\$ 12 029 457	\$ 1 090 702
	Current and Accrued Assets				
20	Cash (131).....	---	2 832 800	5 315 587	2 482 787
21	Special Deposits (132 - 134).....	---	1 653	1 653	
22	Working Funds (135).....	---	200 032	584 011	383 979
23	Temporary Cash Investments (136).....	202			
24	Notes and Accts. Receivable (less Accumulated Provision for Uncoll. Accts.) (141-144)...	204	22 882 333	27 039 448	4 157 115
25	Receivables from Assoc. Companies (145, 146)...	206	2 045 787	4 205 414	2 159 627
26	Materials and Supplies (151-157, 163).....	207	31 563 864	43 346 729	11 782 865
27	Gas Stored Underground-Current (164).....	207A			
28	Prepayments (165).....	---	168 806	491 954	323 148
29	Interest and Dividends Receivable (171)....	---	329 647	289 506	(40 141)
30	Rents Receivable (172).....	---			
31	Accrued Utility Revenues (173).....	---			
32	Misc. Current and Accrued Assets (174).....	210			
33	Total Current and Accrued Assets.....		\$ 60 024 922	\$ 81 274 302	\$ 21 249 380
	Deferred Debits				
34	Unamort. Debt Expense (181).....	211	2 045 682	1 913 441	(132 241)
35	Extraordinary Property Losses (182).....	210			
36	Prelim. Survey and Investigation Charges (183)...	212	347 464	95 848	(251 616)
37	Clearing Accounts (184).....	---	377	392	15
38	Temporary Facilities (185).....	---			
39	Miscellaneous Deferred Debits (186).....	214	1 273 931	4 960 424	3 686 493
40	Deferred Losses from Disposition of Utility Plant (187).....	214A			
41	Research and Development Expenditures (188)...	448	585 433	1 990	(583 443)
42	Unamortized Loss on Reacquired Debt (189)...	214B			
43	Accumulated Deferred Income Taxes (190)...	214C		273 729	273 729
44	Total Deferred Debits.....	---	\$ 4 252 887	\$ 7 245 824	\$ 2 992 937
45	Total Assets and Other Debits.....		\$ 767 087 476	\$ 828 407 375	\$ 61 319 899

* These accounts are conformed to NARUC accounts in which amounts recorded in FPC accounts 118 and 119 are classified to the accounts indicated under this caption.

COMPARATIVE BALANCE SHEET

Statement A

Liabilities and Other Credits (omit cents)

Line No.	Title of Account (a)	Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
Proprietary Capital					
-	Common Stock Issued (201)	215	\$ 97 031 859	\$ 115 233 021	\$ 18 201 162
2	Preferred Stock Issued(204)	215	55 000 000	55 000 000	
3	Capital Stock Subscribed (202, 205)	216	138 997	148 935	9 938
4	Stock Liability for Conversion (203, 206)	216			
5	Premium on Capital Stock (207)	216	19 245	19 245	
6	Other-Paid-In Capital (208-211)	217			
7	Installments Received on Capital Stock (212)	216			
8	Discount on Capital Stock (213)	218			
9	Capital Stock Expense (214)	218	(1 164 839)	(1 296 649)	(131 810)
10	Retained Earnings (215, 216)	* 117	98 013 397	108 437 962	10 424 565
11	Unappropriated Undistributed Subsidiary Earnings (216.1)*	117	6 341 600	7 541 827	1 200 227
12	Reacquired Capital Stock (217)	215			
13	Total Proprietary Capital	-	\$ 255 380 259	\$ 285 084 341	\$ 29 704 082
Long-Term Debt					
14	Bonds (221) (Less \$ _____ reacquired (222))	219	334 321 676	338 006 717	3 685 041
15	Advances from Associated Companies (223)	219			
16	Other Long-Term Debt (224)	219	37 000 000	5 000 000	(32 000 000)
17	Unamortized Premium on Long-Term Debt (225)	211	1 136 938	1 077 743	(59 195)
18	Unamortized Discount on Long-Term Debt-Dr. (226)	211			
19	Total Long-Term Debt	-	\$ 372 458 614	\$ 344 084 460	\$ 28 374 154
Current and Accrued Liabilities					
20	Notes Payable(231)	221	31 135 000	68 528 500	37 393 500
21	Accounts Payable (232)	-	10 184 370	14 948 642	4 764 272
22	Payables to Associated Companies (233, 234)	221	3 497 731	1 179 432	(2 318 299)
23	Customer Deposits (235)	-	6 298 774	7 518 025	1 219 251
24	Taxes Accrued (236)	222	12 822 206	(886 125)	(13 708 331)
25	Interest Accrued (237)	-	4 728 979	4 231 845	(497 134)
26	Dividends Declared (238)	-			
27	Matured Long-Term Debt (239)	-			
28	Matured Interest (240)	-			
29	Tax Collections Payable (241)	-	1 285 999	1 365 911	79 912
30	Miscellaneous Current and Accrued Liabilities (242)	224	2 167 093	3 668 980	1 501 887
31	Total Current and Accrued Liabilities	-	\$ 72 120 152	\$ 100 555 210	\$ 28 435 058
Deferred Credits					
32	Customer Advances for Construction (252)	224			
33	Accumulated Deferred Investment Tax Credits (255)	229	15 776 159	29 904 879	14 128 720
34	Deferred Gains from Disposition of Utility Plant(256)	224A			
35	Other Deferred Credits (253)	225			
36	Unamortized Gain on Reacquired Debt (257)	214B			
37	Accumulated Deferred Income Taxes (281-283)	227-227E	51 112 153	68 548 007	17 435 854
38	Total Deferred Credits	-	\$ 66 888 312	\$ 98 452 886	\$ 31 564 574
Operating Reserves					
39	Operating Reserves (261-265)	226	240 139	230 478	(9 661)
40	Total Liabilities and Other Credits	-	\$ 767 087 476	\$ 828 407 375	\$ 61 319 899

*Combined in 1975 Report

STATEMENT A

(Continued)

NOTES TO BALANCE SHEET

1. The space below is provided for important notes regarding the balance sheet or any account thereof.

2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year, including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized loss on Reacquired Debt and 257, Unamortized Gain on Reacquired Debt are not used give an explanation to include the rate treatment given these items. See General Instruction 17, Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2, 3, 4, and 5 above, such notes may be attached hereto.

5. As of December 31, 1976, \$111,606,696.58 is unrestricted as to cash dividends on common stock.

STATEMENT B SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common* (g)
1	UTILITY PLANT	\$	\$	\$	\$	\$	\$
2	In Service:						
3	Plant in Service (Classified).....	662 921 824	662 921 824				
4	Plant Purchased or Sold.....						
5	Completed Construction not Classified.....	185 632 435	185 632 435				
6	Experimental Plant Unclassified.....						
7	Total.....	848 554 259	848 554 259				
8	Leased to Others.....						
9	Held for Future Use.....	6 385 009	6 385 009				
10	Construction Work in Progress.....	15 913 970	15 913 970				
11	Acquisition adjustments.....						
12	Total Utility Plant.....	870 853 238	870 853 238				
13	Accum. Prov. for Depr., Amort., & Depl.....	142 995 446	142 995 446				
14	Net Utility Plant.....	727 857 792	727 857 792				
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, & DEPLETION						
16	In Service:						
17	Depreciation.....	*142 953 677	*142 953 677				
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights.....						
19	Amort. of Underground Storage Land and Land Rights.....						
20	Amort. of Other Utility Plant.....	41 769	41 769				
21	Total, in Service.....	142 995 446	142 995 446				
22	Leased to Others:						
23	Depreciation.....						
24	Amortization and Depletion.....						
25	Total, Leased to Others.....						
26	Held for Future Use:						
27	Depreciation.....						
28	Amortization.....						
29	Total, Held for Future Use.....						
30	Abandonment of Leases (natural gas).....						
31	Amort. of Plant Acquisition Adj.....						
32	Total Accumulated Provisions (should agree with line 13 above).....	142 995 446	142 995 446				

* See page 351 for detail of common utility plant and expenses.

*Includes \$59,400 in depreciation accrual related to coal handling equipment housed in Account 105

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STATEMENT C

STATEMENT OF INCOME FOR THE YEAR

1. Amounts recorded in accounts 412 and 413, Revenue from Utility Plant Leased to Others, will be reported using one of the vertical columns to spread amounts over lines 1 to 19, as appropriate similar to a utility department. These amounts will also be included in columns (c) and (d) totals.

2. Amounts recorded in account 414, Other Utility Operating Income, will be reported in a separate column as prescribed for accounts 412 and 413, above.

3. The space below is provided for important notes regarding the statement of income or any account thereof.

4. Give concise explanations concerning unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utility's

customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

5. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars, including income tax effects, so that corrections of prior income and

Line No.	Account (a)	Sch. Page No. (b)	TOTAL		ELECTRIC
			Current year (c)	Increase or (decrease) from preceding year (d)	Current year (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400).....	—	\$ 301 364 347	\$ 46 507 659	\$ 301 364 347
3	Operating Expenses:				
4	Operation Expenses (401).....	—	159 595 510	24 220 224	159 595 510
5	Maintenance Expenses (402).....	—	20 906 714	886 278	20 906 714
6	Depreciation Expense (403).....	—	23 706 739	3 802 951	23 706 739
7	Amort. & Depl. of Utility Plant (404*-405).....	—	1 666	(1 082)	1 666
8	Amort. of Utility Plant Acq. Adj. (406).....	—			
9	Amort. of Property Losses (407)*.....	—			
10	Amort. of Conversion Expenses (407)*.....	—			
11	Taxes Other Than Income Taxes (408.1).....	222	18 933 778	3 145 809	18 933 778
12	Income Taxes — Federal (409.1).....	222	(7 767 375)	(12 094 198)	(7 767 375)
13	— Other (409.1).....	222	670 475	(260 826)	670 475
14	Provision for Deferred Inc. Taxes (410.1).....	214C, 227	17 625 805	5 976 652	17 625 805
15	Provision for Deferred Income Taxes - Cr. (411.1)	214C, 227	(874 480)	289 520	(874 480)
16	Investment Tax Credit Adj.—Net (411.4).....	228-9	16 247 600	12 441 776	16 247 600
17	Gains from Disp. of Utility Plant (411.6)....	224A	()	()	()
18	Losses from Disp. of Utility Plant (411.7)....	214A	110 430	110 430	110 430
19	Total Utility Operating Expenses.....		\$ 249 156 862	\$ 38 517 534	\$ 249 156 862
20	Net Utility Operating Income (carry forward to page 116-A, line 22).....		\$ 52 207 485	\$ 7 990 125	\$ 52 207 485

NOTES TO STATEMENT OF INCOME

*Accounts 404.1, 404.2, 404.3, 407.1, 407.2 for natural gas companies

STATEMENT OF INCOME FOR THE YEAR (Continued)			STATEMENT C	
Line No.	Account (a)	Sch. page No. (b)	TOTAL	
			Current year (c)	Increase or (decrease) from preceding year (d)
22	Net Utility Operating Income (Forwarded from Page 114)	-	\$ 52 207 485	\$ 7 990 125
23	OTHER INCOME AND DEDUCTIONS			
24	Other Income:			
25	Nonutility Operating Income (415-418).....	303		
26	Equity in Earnings of Subsidiary Companies (418.1).....	-	4 266 427	507 209
27	Interest and Dividend Income (419).....	303	402 728	103 222
28	Allowance for Funds Used During Construction (419.1).....	-	1 890 846	(4 438 997)
29	Miscellaneous Nonoperating Income (421).....	303	16 014	(24 410)
30	Gain on Disposition of Property (421.1).....	300		(240 044)
31	Total Other Income	-	\$ 6 576 015	\$ (4 093 020)
32	Other Income Deductions:			
33	Loss on Disposition of Property (421.2)	300		
34	Miscellaneous Amortization (425).....	304		
35	Miscellaneous Income Deductions (426.1 - 426.5).....	304	168 236	(244 649)
36	Total Other Income Deductions	-	\$ 168 236	\$ (244 649)
37	Taxes Applic. to Other Income and Deductions:			
38	Taxes Other Than Income Taxes (408.2)	222	4 199	(470)
39	Income Taxes - Federal (409.2)	222	124 366	1 265 732
40	- Other (409.2).....	222	13 634	134 775
41	Provision for Deferred Inc. Taxes (410.2).....	214C-227		
42	Provision for Deferred Income Taxes-Cr. (411.2).....	214C-227	()	
43	Investment Tax Credit Adj. - Net (411.5)	228-9		
44	Investment Tax Credits (420)	228-9		
45	Total Taxes on Other Income and Deductions	-	\$ 142 199	\$ 1 400 037
46	Net Other Income and Deductions	-	\$ 6 265 580	\$ (5 248 408)
47	INTEREST CHARGES			
48	Interest on Long-Term Debt (427).....	-	24 671 669	610 730
49	Amort. of Debt Disc. and Expense (428)	211	132 241	(4 663)
50	Amortization of Loss on Recquired Debt (428.1).....	214B		
51	Amort. of Premium on Debt - Credit (429).....	211	(59 195)	(4 517)
52	Amortization of Gain on Recquired Debt - Credit (429.1)....	214B	()	
53	Interest on Debt to Assoc. Companies (430).....	304		
54	Other Interest Expense (431).....	304	2 545 283	(235 227)
55	Total Interest Charges	-	\$ 27 289 998	\$ 366 323
56	Income Before Extraordinary Items	-	\$ 31 183 067	\$ 2 375 394
57	EXTRAORDINARY ITEMS			
58	Extraordinary Income (434).....	306		
59	Extraordinary Deductions (435).....	306	()	
60	Net Extraordinary Items	-	\$	\$
61	Income Taxes - Federal and Other (409.3)	222	\$	\$
62	Extraordinary Items After Taxes	-	\$	\$
63	NET INCOME	-	\$ 31 183 067	\$ 2 375 394

STATEMENT D

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report in this schedule all changes in appropriated retained earnings, unappropriated retained earnings and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive) and the contra primary account affected shown in column (b).
3. For each reservation or appropriation of retained earnings state the purpose and amount.
4. List first, account 439, Adjustments to Retained Earnings reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items.

5. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
6. Show separately the state and federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them hereto the Notes to Statement of Retained Earnings.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance--Beginning of year.....		\$ 104 354 997
2	Changes (identify by prescribed retained earnings accounts):		
3	Adjustments to Retained Earnings (Account 439):		
4	Credits:		
5			
6			
7			
8			
9	Total Credits to Retained Earnings (Account 439)-----		\$
10	Debits:		
11			
12			
13			
14			
15	Total Debits to Retained Earnings (Account 439)-----		\$
16	Balance Transferred from Income (Account 433)-----		\$ 31 183 067
17	Appropriations of Retained Earnings (Account 436):		
18			
19			
20			
21			
22	Total Appropriations of Retained Earnings (Account 436)-----		\$
23	Dividends Declared - Preferred Stock (Account 437);		
24	Series A - \$4.32 Per Share		
25	Series B - \$4.16 Per Share		
26	Series D - \$4.58 Per Share		
27	Series E - \$8.00 Per Share		
28	Series F - \$7.44 Per Share		
29	Total Dividends Declared - Preferred Stock (Account 437)-----		\$ 3 570 000
30	Dividends Declared - Common Stock (Account 438):		
31	1.10 Per Share		
32			
33			
34			
35			
36	Total Dividends Declared - Common Stock (Account 438)-----		\$ 15 988 275
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		\$
38	Balance-End of Year-----		\$ 115 979 789

STATEMENT OF RETAINED EARNINGS FOR THE YEAR - Statement D (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	Total Appropriated Retained Earnings (Account 215) -----	
46	TOTAL RETAINED EARNINGS (Accounts 215, 216) -----	\$ 115 979 789
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
47	Balance - Beginning of Year (Debit or Credit) -----	6 341 600
48	Equity in earnings for year (Credit) -----	4 266 427
49	Dividends received (Debit) -----	3 066 200
50	Other changes (Explain) -----	
51	Balance - End of Year -----	\$ 7 541 827

NOTES TO STATEMENT OF RETAINED EARNINGS FOR THE YEAR

STATEMENT E STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	SOURCES OF FUNDS (a)	Amounts (b)
		\$
1	Funds from Operations:	
2	Net Income	31 183 067
3	Principal Non-Cash Charges (Credits) to Income:	
4	Depreciation and depletion	23 706 739
5	Amortization of Franchises	1 666
6	Provision for deferred or future income taxes (net)	16 751 325
7	Investment tax credit adjustments	16 247 600
8	Other (net): Net Income of Subsidiaries	(4 266 427)
9	Allowance for Funds Used During Construction	(1 890 846)
10	Automobile Depreciation Charged to Expense	389 136
11	Amortization of Premium on Debt	(59 195)
12	Total Funds from Operations	\$ 82 063 065
13	Funds from Outside Sources (new money):	
14	Long-term debt (b) (c)	9 350 040
15	Preferred stock (c)	18 079 290
16	Common stock (c)	
17	Net increase in short-term debt (d)	
18	Other (net): Automobile Depreciation Charged to Construction	441 389
19	Decrease in Other Investments	1 130 200
20	Other	401 123
21	Total Funds from Outside Sources	\$ 111 465 107
22	Sale of Non-Current Assets (e):	
23		
24	Contributions from Associated and Subsidiary Companies	
25	Other (net) (a): Decrease in Working Capital	3 738 680
26		
27		
28	Total Sources of Funds	\$ 115 203 787
29	APPLICATION OF FUNDS	
30		\$
31	Construction and Plant Expenditures (incl. land):	
32	Gross additions to utility plant (less nuclear fuel)	60 525 809
33	Gross additions to nuclear fuel	
34	Gross additions to common utility plant	(17 523)
35	Gross additions to nonutility plant	
36	Other	
37		
38	Total Applications to Construction and Plant Expenditures (incl. land)	\$ 60 508 286
39	Dividends on Preferred Stock	3 570 000
40	Dividends on Common Stock	15 988 275
41	Funds for Retirement of Securities and Short-Term Debt:	
42	Long-term debt (b) (c)	32 190 000
43	Preferred stock (c)	
44	Redemption of capital stock	
45	Net decrease in short-term debt (d)	
46	Other (net): Amortization of Debt Expense	(132 241)
47		
48	Purchase of Other Non-Current Assets (e):	
49	Net Decrease in Other Deferred Debits & Credits	4 970 313
50		
51	Investments in and Advances to Associated and Subsidiary Companies	
52	Other (net) (a): Allowance for Funds Used During Construction	(1 890 846)
53		
54		
55	Total Applications of Funds	\$ 115 203 787

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars concerning sales, purchases, or transfers of nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under instruction No. 5.
5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases Sales, Transfers, etc. (c)	Balance end of the year (d)
1	Approximately 4.4 Acres of Property Adjacent to the Company's Production Office Located on Causeway Blvd & 50th Street	30 553	*(17 500)	\$
2				13 053
3				
4				
6	Approximately 15 Acres Located North of Hillsborough/Manatee County Line, West of U.S. Highway 41	29 010		
7				29 010
8				
10	Property Located on North Side of Polk Street Between Pierce and Jefferson Streets	54 594		
11				54 594
12				
13				
15	*Cost associated with the transfer of approximately 3.64 acres to Requisition H89 Central Testing Laboratory			
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	114 157	(17 500)	96 657

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
34	Balance, beginning of year.....	\$ -0-
35	Accruals for year, charged to:	
36	(417) Income from Nonutility Operations.....	
37	(418) Nonoperating Rental Income.....	
38	Other Accounts (specify):.....	
39	
40	Total Accruals for Year.....	-0-
41	Net charges for plant retired:	
42	Book cost of plant retired.....	
43	Cost of removal.....	
44	Salvage (credit).....	()
45	Total Net Charges.....	-0-
46	Other debit or credit items (describe):.....	
47	
48	Balance, end of year.....	-0-

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investment in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for, observing the instructions below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

3. Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

4. Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment but which are not subject to current set-

tlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal.

5. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in columns (e) should equal the amount in account 418.1.

6. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote, state the name of pledgee and purpose of the pledge.

7. If Commission approval was required for any ad-

vance made or security acquired, designate such fact and in a footnote give name of Commission, date of authorization, and case or docket number.

8. Interest and dividend revenues from investments should be reported in column (f), including such revenues from securities disposed of during the year.

9. In column (h), report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including interest adjustment includible in column (f).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of investment End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	<u>ACCOUNT 123.1</u>			\$	\$	\$	\$	\$
2								
3	Gulfcoast Transit Company	3-13-59		3 240 300	2 157 453	1 336 800	4 060 953	
4	Mid-South Towing Company	3-13-59		4 021 726	348 452	644 400	3 725 778	
5	Electro-Coal Transfer Corp.	12-23-63		1 355 723	1 073 356	1 085 000	1 344 079	
6	Tampa Bay Industrial Corp.	9-16-66		1 930 825	687 165		2 617 990	
7	Southern Marine Managements	5-31-68		30 000			30 000	
8	Utility Group Inc.	9-22-76					1 000	
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	TOTAL			\$ 10 578 574	\$ 4 266 426	\$ 3 066 200	\$ 11 779 800	

NOTES AND ACCOUNTS RECEIVABLE

Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141).....	\$ 145 575	\$ 112 123
2	Customer Accounts Receivable (Account 142).....	21 036 252	24 626 409
3	Other Accounts Receivable (Account 143)..... (Disclose any capital stock subscriptions received)	1 800 008	2 400 772
4	Total.....	22 981 835	27 139 304
5	Less: Accumulated Provision for Uncollectible Accounts—Cr. (Account 144).....	99 502	99 856
6	Total, Less Accumulated Provision for Uncollectible Accounts.....	22 882 333	27 039 448
7			
8	Notes and Accounts Receivable from Directors, Officers and Employees.		
9			
10			
11			
12	<u>ACCOUNT 141</u>	0	0
13	<u>ACCOUNT 143</u>	1 517 143	2 036 879
14			
15			
16			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS—CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

Line No.	Item (a)	Utility Customers (b)	Merchandise, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance beginning of year.....	\$ 99 502	\$	\$	\$	\$ 99 502
22	Prov. for uncollectibles for year.....	968 592				968 592
23	Accounts written off.....	(1 077 358)				(1 077 358)
24	Coll. of accounts written off.....	109 120				109 120
25	Adjustments (explain) :.....					
26					
27	Balance end of year.....	99 856				99 856
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.

4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest For Year (f)
			Debits (c)	Credits (d)		
1	<u>ACCOUNT 145</u>					
2	Tampa Bay Industrial					
3	Corporation					
4						
5						
6	Demand Note-5/1/73	\$631 500			\$631 500	\$61 176
7	Demand Note-1/21/74	275 000			275 000	26 641
8	Demand Note-1/25/74	25 000			25 000	2 422
9	Demand Note-8/1/74	300 000			300 000	29 062
10	Demand Note-11/19/74	100 000			100 000	9 687
11	Demand Note-8/6/75	435 000			435 000	42 141
12	Demand Note-12/30/75	30 000			30 000	2 906
13	Demand Note-1/16/76		\$10 000		10 000	929
14	Demand Note-2/3/76		20 000		20 000	1 752
15	Demand Note-7/30/76		405 000		405 000	15 722
16	Demand Note-8/27/76		500 000		500 000	15 799
17	Demand Note-9/27/76		500 000		500 000	11 764
18	Demand Note-11/24/76		500 000		500 000	4 625
19	All Notes @					
20	Prime + 2%					
21		\$1 796 500			\$3 731 500	
22						
23	<u>ACCOUNT 146</u>					
24	Tampa Bay Industrial	\$249 288	\$224 626		\$473 914	
25	Corporation					
26						
27						
28						
29						
30						
31	NOTE: Notes represent investment advances and have					
32	subsequently been transferred to Account 123.1.					
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43				TOTAL	\$4 205 414	\$224 626

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies at end of year under titles which are indicative of the character of the material included. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during year (on a separate page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Debits or credits to stores expense-clearing shall be shown separately, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which use material (d)
1	Fuel Stock (Acct. 151)(See sch. pg 209)	20 505 231	31 053 383	Electric
2	Fuel Stock Expenses Undistributed (Acct. 152) ...	97 462	112 701	
3	Residuals & Extracted Products (Acct. 153).....	(33 993)	(9 474)	
4	Plant Materials & Operating Supplies (Acct. 154):			
5	Substation Material		489 756	
6	Poles & Fixtures		1 343 307	
7	Overhead Materials		1 388 854	
8	Communication Equipment		162 959	
9	Overhead Wire & Cable		1 403 782	
10	Fuses & Fuse Links		82 814	
11	Underground Cable & Material		1 145 959	
12	Metering Equipment		10 718	
13	Street Lighting Equipment		153 913	
14	Misc Tools & Equipment		170 465	
15	Transformers		2 939 178	
16	Bushings, Transformers & OCBs		214 967	
17	Accounts Payable-Not Classified		203 429	
18	Power Plant Parts & Supplies		2 337 858	
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Account 154	\$ 10 866 288	\$ 12 047 959	
31	Merchandise (Account 155)	\$	\$	
32	Other Materials & Supplies (Acct. 156)	125 858	139 146	
33	Nuclear Materials Held for Sale (Acct. 157) *.....			
34	Stores Expense Undistributed (Acct. 163).....	3 018	3 014	
35				
36				
37				
38				
39	Total Materials & Supplies (per balance sheet)..	\$ 31 563 864	\$ 43 346 729	

* Not applicable to Gas Utilities

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Report below the information called for concerning production fuel and oil stocks.

2. Show quantities in tons of 2000 lb. barrels (42 gals.), of Mcf., whichever unit of quantity is applicable.

3. Each kind of coal or oil should be shown separately.

4. If the respondent obtained any of its fuel from its own coal mines or oil or gas lands or leases or from affiliated companies, a statement should be submitted showing the quantity

of such fuel so obtained, the quantity used and quantity on hand, and cost of the fuel classified as to the nature of the costs and expenses incurred with appropriate adjustment for the inventories at beginning and end of year.

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL					
			Bunker "C" Fuel Oil Bbls		Coal - Tons		Diesel Fuel Oil - Bbls	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)	Quantity (g)	Cost (h)
1	On hand beginning of year.....	\$20 505 230	298 729	\$ 3 346 567	702 304	\$ 16 369 858	60 719	\$ 788 805
2	Received during year.....	143 089 126	3 905 344	42 929 172	*3 598 065	*95 154 515	376 936	5 005 439
3	TOTAL.....	163 594 356	4 204 073	46 275 739	4 300 369	111 524 373	437 655	5 794 244
4	Used during year (specify departments)							
5	Electric Oper. Expense	131 017 313	3 660 795	40 066 315	3 308 534	87 465 029	263 782	3 485 969
6	Inventory Adjustments		(39)		(13 187)		175	
7	Ignition Gan & Big Bend	921 618					69 646	921 618
8	Prel-Operation Gannon	42 508	3 929	42 508				
9	Maintenance Gannon	5 925					444	5 925
10	Prel-Operation Big Bend	459 994			9 213	241 654	16 509	218 340
11	Sold or transferred.....	93 615			1 907	51 815	3 159	41 800
12	TOTAL DISPOSED OF.....	132 540 973	3 664 685	40 108 823	3 306 467	87 758 498	353 715	4 673 652
13	BALANCE END OF YEAR.....	31 053 383	539 388	6 166 916	993 902	23 765 875	83 940	1 120 592
Line No.	Item (i)	KINDS OF FUEL AND OIL—Continued						
		Quantity (j)	Cost (k)	Quantity (l)	Cost (m)	Quantity (n)	Cost (o)	
14	On hand beginning of year.....		\$		\$		\$	
15	Received during year.....							
16	TOTAL.....							
17	Used during year (specify departments)							
18								
19	*Includes 467,463.35 tons of low sulphur coal from subsidiary mining company at a cost of \$16,780,218.14. Due to numerous supplies of low sulphur coal, information on quantities consumed and inventory by supplier are not available.							
20								
21								
22								
23								
24	Sold or transferred.....							
25	TOTAL DISPOSED OF.....							
26	BALANCE END OF YEAR.....							

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Account 174)

1. Give description and amount of other current and accrued assets as of end of year.
2. Minor items may be grouped by classes, showing number of items in each class.

Line No.	Item (a)	Balance end of year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23	TOTAL	

EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses. or loss, date of Commission authorization of use of Account 182, and period over which amortization is being made.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment

Line No.	Description of property loss or damage (a)	Total amount of loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance end of year (f)
				Account charged (d)	Amount (e)	
24		\$	\$		\$	\$
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL					

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

- | | | |
|---|---|---|
| <p>1. Report under separate subheading for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts in red or by enclosure in parentheses.</p> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> | <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>5. Furnish particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> | <p>6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>7. Explain any debits and credits other than amortization debited to account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> |
|---|---|---|

Line No.	Designation of long-term debt (a)	Principal amount of debt issued (b)	Total expense, premium or discount (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From— (d)	To— (e)				
	ACCOUNT 181	\$	\$			\$	\$	\$	\$
1	First Mortgage Bonds								
2	2 5/8% Series Due 1976	7 500 000	60 362	8-1-46	8-1-76	2 199		2 199	0
3	3% Series Due 1978	6 000 000	44 784	1-1-48	1-1-48	2 099		1 050	1 049
4	2.80% Series Due 1980	5 000 000	22 043	8-1-50	8-1-80	2 592		592	2 000
5	3.70% Series Due 1983	8 000 000	56 312	10-1-53	10-1-83	11 267		1 513	9 754
6	4 1/8% Series Due 1986	10 000 000	45 351	8-1-56	8-1-86	15 667		1 480	14 187
7	4 1/4% Series Due 1988	25 000 000	89 765	7-1-58	7-1-88	37 403		2 992	34 411
8	4 1/2% Series Due 1993	48 000 000	144 830	5-1-63	5-1-93	83 710		4 829	78 881
9	5 1/2% Series Due 1996	25 000 000	73 250	4-1-66	4-1-96	49 445		2 442	47 003
10	7 1/4% Series Due 1998	30 000 000	86 219	12-1-68	12-1-98	65 862		2 873	62 989
11	7 1/4% Series Due 2001	35 000 000	105 031	1-1-71	1-1-01	87 527		3 502	84 025
12	7 3/8% Series Due 2002	40 000 000	117 244	2-1-72	2-1-02	101 612		3 908	97 704
13	8 1/2% Series Due 2004	50 000 000	141 418	1-15-74	1-15-04	132 187		4 714	127 473
14	Installment Contracts								
15	5 3/4% Due 2007	27 000 000	467 202	3-1-72	3-1-07	413 642		13 392	400 250
16	6 1/2-8 1/4% Due 2004	44 000 000	1 134 454	12-1-74	12-1-04	1 040 470		86 755	953 715
17						2 045 682		132 241	1 913 441
	ACCOUNT 225 & 226								
19	3% Series Due 1978	6 000 000	(17 340)	1-1-48	1-1-48	(809)	405		(404)
20	4 1/2% Series Due 1986	10 000 000	(14 000)	8-1-56	8-1-86	(4 939)	467		(4 472)
21	4 1/4% Series Due 1988	25 000 000	(345 750)	7-1-58	7-1-88	(144 063)	11 525		(132 538)
22	4 1/2% Series Due 1993	48 000 000	(590 400)	5-1-63	5-1-93	(341 120)	19 680		(321 440)
23	5 1/2% Series Due 1996	25 000 000	(213 250)	4-1-66	4-1-96	(143 944)	7 108		(136 836)
24	7 1/4% Series Due 1998	30 000 000	(270 900)	12-1-68	12-1-98	(206 938)	9 030		(197 908)
25	7 1/4% Series Due 2001	35 000 000	(83 300)	1-1-71	1-1-01	(69 417)	2 777		(66 640)
26	7 3/8% Series Due 2002	40 000 000	(63 600)	2-1-72	2-1-02	(55 121)	2 120		(53 001)
27	8 1/2% Series Due 2004	50 000 000	(182 500)	1-15-74	1-15-04	(170 587)	6 083		(164 504)
28						(\$1 136 938)	\$59 195		(\$1 077 743)

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
 2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Big Bend Tower Foundations		\$ 2 336	107	\$ 2 336	
2	Gannon Station Coal Field Electric Equipment Upgrade		2 722	107	2 722	
3	W. C. MacInnes Site Study & Layout	1 800	50 459	105	51 761	498
4	Gannon #5 Upgrade Ash Handling Equipment		2 079	107	2 079	
5	Big Bend #2 Steam Temp & Reht Damage Correction		2 097	107	2 097	
6	Big Bend 1 & 2 Safety Valve Discharge Piping Modifications		654	107	654	
7	Big Bend Station-Survey Compressed Air Usage		46 884	107	46 653	231
8	Gannon #6 Upgrade Ash Handling Equipment		2 194	107	2 194	
9	Gannon Station Coal Pile Run-Off		1 098	107	1 098	
10	Gannon 5 & 6 Sootblowers	(31 472)	35 673	107	4 201	
11	Big Bend Station Coal Pile Run-Off		618	107	618	
12	Gannon-Ignition Oil System		1 321	107	1 321	
13	Ambient Air Testing Study	42 366	85 841	506	113 706	14 501
14	Gannon #6 Boiler Coal-Trol R Test Program		23 054	512	23 054	
15	Gannon #3 Air Preheater Additive System-Test		83 643	151	11 550	72 093
16	Power Plant Site X	3 185	7 298	105	10 019	464
17	Nuclear Vs. Coal	3 368	3 120	506	6 488	
18	Nuclear Site Evaluation	5 966		506	5 966	
19	Big Bend #2 Boiler Upgrade	47		107	47	
20	Big Bend #4 Spray Cooling	69 423	6 479	107	75 902	
21	Big Bend #4 Waste Water Treatment	1 158	3 738	107	4 896	
22	Hookers Point Seawall Damage	7 228		107	7 228	
23	Solid Waste Firing Study	6 433	2 239	506	8 672	
24	Big Bend No. 1 Extraction Heater No. 5	95	1 347	513	1 442	
25	Gannon Ventilation Improvement Study	386	953	107	1 339	
26	Gannon Station Improve Lighting		581	107	581	
27	Gannon #6 Boiler Circulation Study	19 736	2 914	107	22 650	
28	Big Bend #4 SO 2 Removal Process	1 674	793	107	2 467	
29						
30	(Continued on Page 212a)					
	TOTAL	131 393	370 135		413 741	87 787

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and purpose of project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance end of Year (f)
				Account Charged (d)	Amount (e)	
1	Gannon #4 Steam Line Inspection	\$ 5 856	\$ 5 515	512	\$ 11 371	
2	Gannon #6 Steam Line Inspection	4 856	6 564	512	11 420	
3	Gannon #1 Steam Line Inspection	8 565	5 515	512	14 080	
4	Gannon #2 Steam Line Inspection	6 536	31 612	512	38 148	
5	Gannon #3 Steam Line Inspection	34 557	13 253	512	47 810	
6	Big Bend #1 Condenser Retube	149 231	15 787	107	165 018	
7	Big Bend #2 Rep. Condenser Tubes	132	9	500	141	
8	Big Bend #2 Condenser Water Box	289		513	289	
9	Hookers Point Demineralizer Study		449	107	449	
10	Gannon #5 Low Pressure Blade	896		513	896	
11	Big Bend #3 Thermal Dillution		445	107	455	
12	Gannon Discharge Flume	5 154	158 651	107	55 900	
13	Gannon Discharge Flume			513	100 825	7 080
14	Gannon Precipitator & Boiler Washing Repair		9 111	107	9 111	
15	Production Central Test Lab		11 398	107	11 398	
16	Big Bend #1 1st Radiant Superheater Header Enclosure		144			144
17	Big Bend #2 1st Radiant Superheater Header Enclosure		144			144
18	Big Bend Station Slag Pond		1 020	107	1 020	
19	Gannon Dock Unload Sumps-Rain Water Problem		32			32
20	Gannon 1st Radiant Superheater Header Enclosure		144			144
21	Gannon #4-Air Preheater Additive Test		518			518
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL	\$347 465	\$630 456		\$882 072	\$95 849

212-B

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS		Balance end of year (f)
				Account charged (d)	Amount (e)	
1	Undistributed Payroll	\$ 54 586	\$ 1 278 191	Various	\$ 1 250 223	\$ 82 554
2	Mineral Aggregates	145 000		143	65 000	80 000
3	Big Bend Feed Water Htrs	625 891	89 798	512	615 636	0
4	Big Bend Feed Water Htrs			143	100 053	0
5	Gannon #5 Blr Pipe Dam	8 532	15 294	512	23 826	0
6	Main Office Theft Exp	8 477		143	8 477	0
7	Big Bend #2 Cond Wtr Box	11 263	25	186	11 288	0
8	Unamort AFDC from A/C 105		97 920	419	20 560	77 360
9	Brandon Office Robbery		7 317	107	2 108	5 209
10	Ruskin Office Robbery		1 565			1 565
11	Plant City Office Robbery		2 717			2 717
12	Mulberry Office Robbery		367			367
13	Hookers Pt #1 Boiler Dam		13 413			13 413
14	Big Bend #2 Gas Turbine		12 936			12 936
15	Big Bend #2 Slag Tank		31 032	154	1 258	29 774
16	Big Bend Cool Pond Equip		2 938 345	411.7	100 000	2 838 345
17	Warrant Exchange Exp		12 260			12 260
18	Ruskin Robbery		885	131	7	878
19	Big Bend Cool Pond					
20	Central Control		593 431			593 431
21	Big Bend Dredging		476 874	511	19 870	457 004
22	Big Bend Cool Pond					
23	PVC Liner		349 615	411.7	7 482	342 133
24	Big Bend Cool Pond					
25	Revet Mat		145 491	411.7	2 948	142 543
26	Leased Oil Tanker	166 944	167 668	151	38 191	0
27	Leased Oil Tanker			143	296 421	0
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	253 238				267 935
48	Deferred regulatory commission expenses (See page 353)					
49	TOTAL	1 273 931				4 960 424

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

(a) Identify, by amount and classification, significant items for which deferred taxes are being provided.

2. In the space provided:

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Electric (Contr. In Aid of Construction)	\$ 0	\$ (4 143.00)	\$ 277 872.00
2	-----			
3	-----			
4	-----			
5	-----			
6	-----			
7	Other -----			
8	Total Electric	\$ 0	\$ (4 143.00)	\$ 277 872.00
9	Gas -----			
10	-----			
11	-----			
12	-----			
13	-----			
14	-----			
15	Other -----			
16	Total Gas	\$	\$	\$
17	Other (Specify) -----	\$	\$	\$
18	Total (Account 190)	\$ 0	\$ (4 143.00)	\$ 277 872.00
19	Classification of Totals			
20	Federal Income Tax	\$ 0	\$ (3 734.00)	\$ 250 414.00
21	State Income Tax	\$ 0	\$ (409.00)	\$ 27 458.00
22	Local Income Tax	\$	\$	\$

ACCUMULATED DEFERRED INCOME TAXES (Account 190) Continued

(b) Indicate insignificant amounts under OTHER.

relating to other income and deductions.

3. OTHER (Specify) - include deferrals

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$		\$	\$ 273 729.00	1
							2
							3
							4
							5
							6
							7
\$	\$		\$		\$	\$ 273 729.00	8
\$	\$		\$		\$	\$	9
							10
							11
							12
							13
							14
							15
\$	\$		\$		\$	\$	16
\$	\$		\$		\$	\$	17
\$	\$		\$		\$	\$ 273 729.00	18
							19
\$	\$		\$		\$	\$ 246 680.00	20
\$	\$		\$		\$	\$ 27 049.00	21
\$	\$		\$		\$		22

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended

to end of year.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumu-

lative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of shares authorized by charter (b)	Par, or stated value per share (c)	Call Price at end of Year (d)	OUTSTANDING PER* BALANCE SHEET		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	<u>ACCOUNT 201</u>		\$	\$		\$				\$
2	Common Stock	25000 000	No Par		15114 490	115 231 970				
3	Common Stock				600	1 050				
4					15115 090	115 233 020				
5										
6	<u>ACCOUNT 204</u>									
7	Preferred Stock	1500 000								
8	4.32% Cumulative Series A				50 000	5 000 000				
9	4.16% " " B				50 000	5 000 000				
10	4.58% " " D				100 000	10 000 000				
11	8.00% " " E				150 000	15 000 000				
12	7.44% " " F				200 000	20 000 000				
13					550 000	\$55 000 000				
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										

*Total amount outstanding without reduction for amounts held by respondent.

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Common Stock Subscribed, Account 202, and Preferred Stock Subscribed, Account 205, show the subscription price and the balance due on each class at end of year.
3. Describe the agreement and transactions under which a

- conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at end of year.
4. For Premium on Capital Stock, Account 207, designate any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of account and description of item (a)	Number of shares (b)	Amount (c)
1	<u>ACCOUNT 202</u>		\$
2	Common Stock subscribed @ \$14.34 Per Share	10 386	148 935
3			
4	<u>ACCOUNT 203</u>		None
5			
6	<u>ACCOUNT 205</u>		None
7			
8	<u>ACCOUNT 206</u>		None
9			
10	<u>ACCOUNT 207</u>		
11	Premium on Sale of Series A Preferred Stock		12 995
12	Premium on Sale of Series B Preferred Stock		6 250
13			
14	<u>ACCOUNT 212</u>		None
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
38			
39			
40			
41			
42			
43			
44			
45			
46		TOTAL—	\$168 180

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

2. If any change occurred during the year in the balance with

Line No.	Class and series of stock (a)	Balance End of Year (b)
1		\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL ..	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
31	Common Stock - No Par *	\$ 658 932
32	Preferred Stock 4.58% Series D	75 499
33	Preferred Stock 8.00% Series E	285 702
34	Preferred Stock 7.44% Series F	276 516
35		
36		
37		
38	*During 1976 Tampa Electric Company issued	
39	1,000,000 shares of common stock. Expenses	
40	in connection with this issue increased	
41	Capital Stock Expense \$131,810.	
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL ..	\$ 1 296 649

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222, Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

2. For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.

3. Advances from Associated Companies should be reported separately for advances on notes, and advances on open accounts. Demand notes shall be designated as such. Names of associated companies from which advances were received shall be shown in col. (a).

4. For receivers' certificates show the name of the court and date of court order under which such certificates were issued.

5. In an insert schedule give explanatory particulars for accounts 223, and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt, and Account 430, Interest on Debt to Associated Companies.

9. Give particulars concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding* (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
	<u>ACCOUNT 221</u>			\$	%	\$	\$	\$	\$
1	FIRST MORTGAGE BONDS								
2	2 5/8% Series Due 1976	8/1/46	8/1/76	0	2 5/8	83 858			
3	3% Series Due 1978	1/1/48	1/1/78	4 320 000	3	126 060		118 000	100.25
4	2.80% Series Due 1980	8/1/50	8/1/80	3 750 000	2.80	105 817			100.31
5	3.70% Series Due 1983	10/1/53	10/1/83	6 160 000	3.70	227 422		35 000	101.00
6	4 1/8% Series Due 1986	8/1/56	8/1/86	9 700 000	4 1/8	400 125			101.60
7	4 1/4% Series Due 1988	7/1/58	7/1/88	25 000 000	4 1/4	1 062 500			102.60
8	4 1/2% Series Due 1993	5/1/63	5/1/93	48 000 000	4 1/2	2 160 000			103.55
9	5 1/2% Series Due 1996	4/1/66	4/1/96	25 000 000	5 1/2	1 375 000			104.75
10	7 1/4% Series Due 1998	12/1/68	12/1/98	30 000 000	7 1/4	2 175 000			106.60
11	7 1/4% Series Due 2001	1/1/71	1/1/01	35 000 000	7 1/4	2 537 500			107.02
12	7 3/8% Series Due 2002	1/1/72	1/1/02	40 000 000	7 3/8	2 950 000			107.14
13	8 1/2% Series Due 2004	1/15/74	1/15/04	50 000 000	8 1/2	4 250 000			108.93
14									
15	Installment Contracts								
16	5 3/4% Due 2007	3/1/72	3/1/07	27 000 000	5 3/4	1 552 500			*
17	6 1/2 - 8 1/4% Due 1979 - 2004	12/1/74	12/1/04	34 076 717	Var	2 512 001			#
18	<u>ACCOUNT 224</u>								
19	Bank Term Loan			5 000 000	**	3 153 885			100.00
20	*Non-Callable Prior to 3/1/82	11/1/74	3/31/77						
21	#Non-Callable Prior to 12/1/84								
22	**Prime Rate (As Defined)								
23									
24	TOTAL			343 006 717		24 671 668		153 000	

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*Total amount outstanding without subtracting for amounts held by respondents

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

Bonds Retired During 1976

First Mortgage Bonds - 2 5/8% Series Due 1976	\$5 475 000
First Mortgage Bonds - 3% Due 1978. Balance of \$118,000 is held in Sinking Funds Account 125 for future requirements.	60 000
First Mortgage Bonds - 2.8% Series Due 1980 called for sinking Fund @ 100.	50 000
First Mortgage Bonds - 3.70% Series Due 1983. \$47,000 purchased @ \$77.0 in anticipation of Sinking Fund Requirements. Balance of \$35,000 is held in Sinking Fund Account 125 for future requirements. Realization of \$10,810 was credited to Account 421.	80 000
Bonds retired during 1975 reduced Account 221 by.	<u>\$5 665 000</u>

The Company issued 1,000,000 shares of Common Stock for \$16,450,000 in June 1976. Expenses in connection with the issue were \$131,810 and were charged to Account 214. Issued through Kidder, Peabody & co. & Paine, Webber, Jackson & Curtis, Underwriters.

In January 1976, 9,837 shares of Common Stock were issued at \$14.13 per share under the Employee Stock Purchase Plan. \$138,997 was a credit to Account 201.

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

In July of 1976, 9,247 shares of Common Stock were issued at \$15.41 per share under the Employee Stock Purchase Plan. \$142,496 was credited to Account 201.

Proceeds of \$148,935 representing 10,386 shares of Common Stock subscribed under Employee Stock Purchase Plan, was credited to Account 202.

Most of the 300,000 warrants issued with the Series E Preferred Stock in 1970 remained outstanding as their December 31, 1976, expiration date approached. The Board of Directors in November approved a plan providing for the exchange of one share of new common stock for every 25 warrants. 209,267 warrants were tendered under the plan, resulting in 8,367 new shares of common stock being issued. In addition, as the market price of the common stock rose above the exercise price in late December, 63,911 of the warrants were exercised, representing 76,031 new shares of common stock and proceeds to the Company of \$1,469,936.

NOTES PAYABLE (Account 231)

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in column (d).
5. Minor amounts may be grouped by classes, showing the number of such amounts.

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. rate (e)	Balance end of year (f)
1	Various-Comm'l Paper	New Construction	Various	Various	%	\$46 500 500
2	First Nat'l Bank-Tampa	" "	12/30/76	Demand	4 5/8	8 746 000
3	First Nat'l Bk-Ft. Myers	" "	12/30/76	"	4 3/4	2 887 000
4	Bank of Clearwater	" "	12/29/76	"	4 5/8	1 735 000
5	Barnett Bank Trust Co.	" "	12/30/76	"	4 5/8	5 457 000
6	Landmark Bank-St Pete.	" "	12/29/76	"	4 5/8	3 203 000
7						
8						
9						
10						
11						
12						
13						
14	* 4.625 - 4.75%					
15						
16						
17						
18						
19						
20						
TOTAL						\$68 528 500

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234 Accounts Payable to Associated Companies, in addition to a total for the combined accounts.
3. List each note separately and state the purpose for which issued. Show also in column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
	<u>ACCOUNT 234</u>	\$			\$	
31	Gulfcoast Transit Co.	2 313 281	8 347 568	6 140 303	106 016	
32	Mid-South Towing Co.	409 655	10 834 547	11 299 493	874 601	
33	Electro-Coal					
34	Transfer Corp.	455 928	4 706 324	3 939 940	(310 456)	
35	Tampa Bay Ind'l.	220 453	84 954	366 169	501 668	
36	Resource, Inc.	98 829	98 829			
37	Southern Marine					
38	Management Corp.	(415)		8 018	7 603	
39						
40						
41						
42						
43						
44						
45	Total	3 497 731	24 072 222	21 753 923	1 179 432	

** Adjustment to estimate to conform to tax return as filed.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR.

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.

3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to

prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

Continued page 222A.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	** Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes accrued (Account 236) (g)	Prepd. taxes (Incl. in Acct. 165) (h)
	<u>FEDERAL</u>	\$	\$	\$	\$	\$	\$	\$
1	Income - 1976			(4 718 099)			(4 718 099)	
2	Income - 1975	2 790 579		75 090	2 695 024	(170 645)		
3	Income - 1973	166 360					166 360	
4	Income - 1972	160 939					160 939	
5	Unemployment - 1976			50 910	50 133		777	
6	Unemployment - 1975	1 806			1 806			
7	F.I.C.A. - 1976			1 821 375	1 787 397		33 978	
8	F.I.C.A. - 1975	28 415			28 415			
9	Vehicle Use			9 329	9 329			
10								
11	<u>STATE</u>							
12	Income - 1976			713 516	796 000		(82 484)	
13	Income - 1975	723 095		(29 407)	724 827	31 139		
14	Income - 1974	(125 233)					(125 233)	
15	Income - 1973	(109 187)			*(12 824)		(96 363)	
16	Gross Receipts - 1976			4 507 946	2 166 473		2 341 473	
17	Gross Receipts - 1975	2 165 213			2 165 213			
18	Unemployment - 1976			71 274	70 187		1 087	
19	Unemployment - 1975	723			723			
20	Public Service Commission			506 571	318 571		188 000	
21	Intangible			11 292	11 292			
22	Other			1 031	1 031			
23	<u>LOCAL</u>							
24	Real & Personal Property	5 518 560		7 200 951	12 719 511			
25	Franchise - 1976			5 254 346	4 010 906		1 243 440	
26	Franchise - 1975	1 500 936			1 500 936			
27	Occupational Licenses			2 601	2 601			
28	TOTAL	\$12 822 206	\$	\$ 15 478 726	\$29 047 551	\$(139 506)	\$ (886 125)	\$

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TAMPA ELECTRIC COMPANY

Year ended December 31, 1976

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR. (Continued)

5. If any tax covers more than one year, the required information of all columns should be shown separately for each tax year. When the amounts accrued pertain to other than the current year, show by footnote for each year whether the tax return has been audited by the Internal Revenue Service and furnish particulars for any adjustments, in total (debit or credit), that have been made to Account 236, Taxes Accrued, due to any such audits.

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. The accounts to which taxes charged were distri-

buted should be shown in columns (i) to (o). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

Line No.	DISTRIBUTION OF TAXES CHARGED (omit cents)					(Show utility department where applicable and account charged)		
	Electric a/c 408.1, 409.1 (i)	A/C 234 (j)	Other Utility Departments a/c 408.1, 409.1 (k)	Other Income & Deductions a/c 408.2, 409.2 (l)	Extraordinary Items a/c 409.3 (m)	Other Utility Opn. Income a/c 408.1, 409.1 (n)	Adjustment to Ret. Earnings a/c 439 (o)	Payroll Taxes * (p)
1	\$ (7 842 465)	\$ 3 000 000		\$ 124 366				
2	75 090							
3								
4								
5	37 822							13 088
6								
7	1 353 136							468 239
8								
9	9 329							
10								
11								
12	699 882			13 634				
13	(29 407)							
14								
15								
16	4 507 946							
17						*A/C 107	\$479 131	
18	52 951					A/C 108	20 519	18 323
19							\$499 650	
20	506 571							
21	11 292							
22	1 031							
23								
24	7 196 752			4 199				
25	5 254 346							
26								
27	2 601							
28	\$ 11 836 877	\$ 3 000 000	\$	\$ 142 199	\$	\$	\$	\$ 499 650

222A

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (a)	Amount (b)
	Net Utility Operating Income per Statement C, Page 114, Line 21	\$52 207 485
	Add: Income Taxes	<u>25 902 025</u>
	Utility Operating Income Before Income Taxes	<u>\$78 109 510</u>
	Additional Income and Unallowable Deductions:	
	Depreciation Per Books	23 706 739
	Insurance Reserve	9 661
	Expiration of Warrants	150 000
	Excess Book Loss Over Tax Loss	218 360
	Contributions in Aid of Construction	<u>498 973</u>
		<u>24 583 733</u>
	Additional Deductions and Nontaxable Income:	
	Tax Depreciation	49 642 000
	Repair Allowance	3 000 000
	Cost of Removal	2 115 000
	Loss on Disposition of Utility Plant	3 203 401
	Bad Debt-Reserve Method	76 411
	Items Charged to Construction:	
	Payroll Taxes	499 650
	Pension Expense	653 709
	Administrative and General Expense	1 182 138
	Sales and Use Tax	926 482
	Interest Expense	<u>27 289 998</u>
		<u>88 588 789</u>
	Utility Operating Income Before State Income Tax	14 104 454
	State Income Tax @ 5% Less \$250	<u>704 973</u>
	Utility Operating Income Before Federal Income Tax	<u>13 399 481</u>
	Federal Income Tax @ 48% Less \$13,500	6 418 251
	Investment Tax Credit	<u>14 168 596</u>
	Utility Operating Income Federal Income Tax Payable	(7 750 345)
	State Tax Payable	704 973
	Under - Accrual	<u>(51 528)</u>
	Total Credited to 409.10	<u>\$ (7 096 900)</u>

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation should include as far as practicable the same detail as furnished on Schedule M-1 of the tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Other Income and Deductions for the Year Per Statement C, Page 116A, Line 46	\$6 265 580
Add: Income Taxes	<u>138 000</u>
Other Income and Deductions Before Income Taxes	<u>6 403 580</u>
Additional Deductions and Nontaxable Income:	
Tax-exempt Interest	85 019
Net Income of Subsidiaries	4 266 427
Allowance for Funds Used During Construction	1 870 287
Discount on Reacquired Bonds	<u>10 810</u>
	<u>6 232 543</u>
Taxable Income Before State Income Tax	171 037
State Income Tax @ 5%	<u>8 552</u>
Taxable Income Before Federal Income Tax	162 485
Federal Income Tax @ 48%	77 993
State Tax Payable	8 552
Over-Accrual	<u>51 455</u>
Total Charged to 409.20	<u>\$ 138 000</u>

Names of Subsidiaries included in consolidated return:

- | | |
|-----------------------------------|--------------------------------|
| Gulfcoast Transit Company | Southern Marine Management Co. |
| Mid-South Towing Company | Tampa Bay Industrial Corp. |
| Electro-Coal Transfer Corporation | Cal-Glo Coal, Inc. |

The allocation of the consolidated income tax for 1976 for Tampa Electric Company and its subsidiaries is done in accordance with Internal Revenue Service Regulations 1.1552-1(a)(2) and 1.1502-33(d)(2)(ii). These regulations provide for allocation of the consolidated tax liability on the basis of the percentage of the total tax to the tax which each member would bear if the tax were computed on a separate return basis. The tax liability allocated to each company cannot exceed the tax liability computed as if each had actually filed a separate return, except that only one surtax exemption is allowed. The surtax exemption has been allocated to Tampa Electric Company. In addition, a consolidated return adjustment in the amount of \$391,000 relates to intercompany profit in inventory.

Taxes allocated to subsidiaries:

Transportation Companies	\$3,000,000
--------------------------	-------------

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance end of year (b)
1	Accrued Vacation Pay Liability	\$ 2 164 000
2	Accrued Pension Liability	1 504 980
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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15		
16		
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23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	TOTAL ..	\$3 668 980

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Line No.	List advances by departments (a)	Balance end of year (b)
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	TOTAL ..	\$

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

patching, and Other Expenses classified as "Other Power Supply Expenses."

9. For I.C. and G.T. plants report Operating Expenses, Acc't. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acc't. Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

10. If any plant is equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined cycle operation with a conventional

steam unit, the gas turbine should be included with the steam plant.
11. If the respondent operates a nuclear power generating plant append: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, fuel enrichment by type and quantity for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in Service only.

Plant Name (d)	Plant Name (e)	Plant Name (f)	Line No.	
Palatka - Steam (2)	Port Everglades - Steam	Port Everglades - I.C.	1	
Full Outdoor	Full Outdoor	Full Outdoor	2	
1951	1960	1968	3	
1956	1965	1968	4	
			5	
34,500	1,254,600	13,750	6	
30,000	1,192,000		7	
49	8,756	48	8	
			9	
34,000	1,152,000	13,500	10	
32,000	1,142,000	13,500	11	
	208		12	
1,000,000	6,019,055,000	494,000	13	
			14	
\$ -0-	\$ 305,750	\$	15	
\$ -0-	12,878,959		16	
\$ -0-	90,196,625		17	
\$ -0-	103,381,334		18	
N/A			19	
\$ 35,576	\$ 364,431	This installation consists of	20	
25,690	93,711,623	5 Diesel-driven generators	21	
5,415	664,816	each having a nameplate	22	
		rating of 2,750 KW. They	23	
		were installed primarily for	24	
109,896	264,115	cranking purposes, but are	25	
75,198	929,374	used occasionally for peaking	26	
	209	and in emergency situations.	27	
	431,004	These units operate semi-	28	
28,800	542,449	automatically, inasmuch as	29	
8,408	1,982,879	an operator is required to	30	
62,600	1,079,269	start first unit while others	31	
31,356	196,889	follow automatically.	32	
9,990			33	
\$ 392,929	\$ 100,167,058		34	
N/A	16.64		35	
Gas	Oil	Gas	Oil	36
Mcf	Bbl	Mcf	Bbl	37
	2,242	22,375,868	6,248,271	38
	146,119	1,000	147,536	39
	11.46	0.704	12.48	40
	1.867	0.704	2.013	41
	25.69	7.38E	20.07E	42
	13,759	10,149		43
				44

E-Estimated

4320 (Continued-1)

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The cost related to these units was transferred to status. Account 105 - Property Held for Future Use during 1977

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants for the purpose of this schedule are steam plants of 25,000 kw or more of installed capacity (name plate rating). Include gas-turbine and internal combustion plants of 10,000 kw and more in this schedule. Include nuclear plants.
2. If any plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. If gas is used and purchased on a therm basis, the B.t.u. content of the gas should be given and the quantity of fuel burned converted to M cu. ft.
6. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) should be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
7. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
8. The items under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Dis-

Line No.	Item (a)	Plant Name (b)	Plant Name (c)
1	Kind of plant (steam, internal combustion, gas turbine or nuclear).....	Port Everglades Gas Turbine	Riviera - Steam (3)
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.).....	Conventional	Outdoor Boiler and Full Outdoor
3	Year originally constructed.....	1971	1946
4	Year last unit was installed.....	1971	1963
5	Total installed capacity (maximum generator name plate ratings in kw.)*.....	410,736	620,840
6	Net peak demand on plant—kw. (60 minutes)...	480,000	578,000
7	Plant hours connected to load.....	988	8,525
8	Net continuous plant capability, kilowatts: EST		
9	(a) When not limited by condenser water....	382,000	550,000
10	(b) When limited by condenser water.....	(Air Temp) 318,000	544,000
11	Average number of employees.....	13**	97
12	Net generation, exclusive of plant use... KWH	142,371,000	2,459,829,000
13	Cost of plant:		
	and land rights.....	\$ 3,359,534	\$ 152,892
		38,521,978	5,295,864
		41,881,512	38,306,159
	Land.....	101.97	70.48
14	Structures and improvements.....		
15	Equipment costs.....	\$ 32,980	\$ 163,300
16	Total cost.....	2,206,935	29,637,142
17	Cost per kw. of installed capacity (Line 5).....		
18	Production expenses:		
19	Operating..... (nuclear plants only).....	75,178	335,038
20	from other sources.....		
21	Steam transferred (Cr.).....		196,630
22	Electric expenses.....		347,841
23	Misc. steam (or nuclear) power expenses ..	(666)	1,040
24	Rents.....		181,279
25	Maintenance supervision and engineering.....	55,779	93,726
26	Maintenance of structures.....	41,323	986,049
27	Maintenance of boiler (or reactor) plant.....	185,918	1,460,874
28	Maintenance of electric plant.....	86	73,752
29	Maint. of misc. steam (or nuclear) plant ..		
30	Total production expenses.....	\$ 2,597,533	\$ 33,476,671
31	Expenses per net kwh. (Mills—2 places)...	18.24	13.61
32	Fuel: Kind (coal, gas, oil or nuclear).....	Gas	Oil
33	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).....	Mcf	Bbl
34	Quantity (units) of fuel burned.....	1,756,830	17,898,836
35	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas)*.....	1,000	1,000
36	Average cost of fuel per unit, as delivered f.o.b. plant during year..... Dollars	0.637	12.92
37	Average cost of fuel per unit burned.....	0.637	0.681
38	Avg. cost of fuel burned per million B.t.u. \$S	10.29E	7.36E
39	Avg. cost of fuel burned per kwh. net gen Mills	15.745	10.600
40	Average B.t.u. per kwh. net generation.....		

in Port Everglades Steam Plant. (3) Units 1 and 2 in the riviera Plant were placed on extended cold standby - transferred to these units was transferred to Account 105 -

**All emp Property Held for Future Use.

OPERATING RESERVES (Accounts 261, 262, 263, 264* 265)

1. Report below an analysis of the changes during the year for each of the above-named reserves.
 2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

3. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves.

4. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Balance Beginning of Year (b)	Debits		Credits		Balance End of Year (g)
			Account (c)	Amount (d)	Account (e)	Amount (f)	
1	<u>ACCOUNT 262</u>						
2							
3	Injuries & Damages						
4	General Liability	\$170 214	131	\$140 295	925	\$144 450	\$174 369
5							
6	Injuries & Damages						
7	Workmen's						
8	Compensation	50 565	131	135 980	925	133 040	47 625
9							
10	Injuries & Damages						
11	Auto Liability	19 361	131	71 330	925	60 453	8 484
12		<u>\$240 140</u>		<u>\$347 605</u>		<u>\$337 943</u>	<u>\$230 478</u>
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

*Not applicable to Gas Utilities.

ACCUMULATED DEFERRED INCOME TAXES - - - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

2. In the space provided furnish explanations, including the following in columnar orders

(a) State each certification number with a brief description of property.

(b) Total and amortizable cost of such property.

(c) Date amortization for tax purposes commenced.

(d) "Normal" depreciation rate used in computing the deferred tax.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electrics	\$	\$	\$
3	Defense Facilities -----			
4	Pollution Control Facilities -----	(1 080 000)	(1 110 000)	5 000
5	Other -----			
6	-----			
7	-----			
8	Total Electric -----	(1 080 000)	(1 110 000)	5 000
9	Gas	\$	\$	\$
10	Defense Facilities -----			
11	Pollution Control Facilities -----			
12	Other -----			
13	-----			
14	-----			
15	Total Gas -----	\$	\$	\$
16	Other (Specify) -----	\$	\$	\$
17	Total (Account 281) -----	(1 080 000)	(1 110 000)	5 000
18	Classification of Totals:			
19	Federal Income Tax -----	\$ (976 000)	\$ (1 001 000)	\$ 5 000
20	State Income Tax -----	\$ (104 000)	\$ (109 000)	\$
21	Local Income Tax -----	\$	\$	\$

Explanation to:

2 (a) Gannon Units	Gannon 6	Gannon 5	D04 Big Bend 1
Fly Ash Silos	Precipitators	Precipitators	Precipitators
(b) Total \$621,348.29	\$7,301,000.00	\$4,856,000.00	\$7,057,959.91
Amort. \$372,808.97	\$4,898,000.00	\$3,703,000.00	\$4,920,000.00
(c) 12/70	5/74	2/75	4/76
(d) 3.022%	3.022%	3.022%	3.022%
(e) State 5.0%	5.0%	5.0%	5.0%
Federal 45.6%	45.6%	45.6%	45.6%

NOTE: EPA Certification Number not received.

--- ACCELERATED AMORTIZATION PROPERTY (Account 281)

(e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.

other income and deductions.

4. Use separate pages as required.

3. OTHER (Specify) - include deferrals relating to

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (g)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$ 24 415		\$ (349)	\$ (2 160 934)	1
			\$ 24 415		\$ (349)	\$ (2 160 934)	2
			\$		\$	\$	3
			\$		\$	\$	4
			\$		\$	\$	5
			\$		\$	\$	6
			\$		\$	\$	7
			\$		\$	\$	8
			\$		\$	\$	9
			\$		\$	\$	10
			\$		\$	\$	11
			\$		\$	\$	12
			\$		\$	\$	13
			\$		\$	\$	14
			\$		\$	\$	15
			\$		\$	\$	16
			\$ 24 415		\$ (349)	\$ (2 160 934)	17
			\$		\$	\$	18
			\$ 21 739		\$	\$ (1 950 261)	19
			\$ 2 676		\$ (349)	\$ (210 673)	20
			\$		\$	\$	21

D75
Big Bend 1 & 2
Waste Wtr Treatment
\$2,650,138.97
\$1,371,000.00
4/76
3.022%
5.0%
45.6%

C75
Gannon 1-4
Oil Conversion
\$19,383,567.17
\$ 5,703,000.00
9/76
3.022%
5.0%
45.6%

F97
Big Bend-1
Fly Ash Silos
\$185,096.11
\$ 70,000.00
4/76
3.022%
5.0%
45.6%

ACCUMULATED DEFERRED INCOME TAXES - - - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

declining balance, etc.), estimated lives i.e. useful life, guideline life, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.

2. In the space provided furnish below explanations, including the following:

(b) Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits thereto which have been accounted for

(a) State the general method or methods of liberalized depreciation being used (sum-of-year digits,

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 282:			
2	Electric	\$ (42 138 802)	\$ (13 507 066)	\$ 220 000
3	Gas			
4	Other (define)			
5	Total	\$	\$	\$
6				
7	Other (Specify)	\$	\$	\$
8				
9	Total Account 282	\$ (42 138 802)	\$ (13 507 066)	\$ 220 000
10				
11	Classification of Totals:			
12	Federal Income Tax	\$ (40 069 702)	\$ (12 171 208)	\$ 214 000
13	State Income Tax	\$ (2 069 100)	\$ (1 335 858)	\$ 6 000
14	Local Income Tax	\$	\$	\$

Explanation to:

2 (a)	Guideline Class Life (1954 through 1970)	ADR Class Life (1971 to Date)	Non-Class Life (All Years)
Production	SYD	DDB Switch to	
Transmission & Distribution	SYD	SYD After	
Structures	150 & SYD	1 1/2 Years	
Office Furniture	SYD	"	
Transportation Equipment		"	
Clearing Right of Way			DDB
Dredging			SYD

(b) See Page 227F

The basis used to calculate deferred taxes is the difference between straight line book depreciation and liberalized tax depreciation (full-normalization).

- - OTHER PROPERTY (Account 282)

as credits to Accounts 411.1, Provision for Deferred Income Taxes-Cr., Utility Operating Income and 411.2 Provision for Deferred Income Taxes-Cr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.). State whether the accounting for liberal-

ized depreciation has been directed or approved by any state commission (Electric only).

3. OTHER (Specify) - include deferrals relating to other income and deductions.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	L I N E #
AMOUNTS DEBITED ACCOUNT 410.2 (g)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$ 797 583		(1 014 940)	(55 643 225)	1
							2
							3
							4
\$	\$		\$		\$	\$	5
\$	\$		\$		\$	\$	6
\$	\$		\$		\$	\$	7
\$	\$		\$ 797 583		(1 014 940)	(55 643 225)	8
\$	\$		\$		\$	\$	9
\$	\$		\$ 680 437		\$ (945 050)	(52 291 523)	10
\$	\$		\$ 117 146		\$ (69 890)	(3 351 702)	11
\$	\$		\$		\$	\$	12
\$	\$		\$		\$	\$	13
\$	\$		\$		\$	\$	14

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) - - -

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. In the space provided below:
(a) Include amounts relating to insignificant items under Other.

LINE #	ACCOUNT SUBDIVISIONS (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR	
			AMOUNTS DEBITED ACCOUNT 410.1 (c)	AMOUNTS CREDITED ACCOUNT 411.1 (d)
1	Account 283:			
2	Electric * -----	\$ (7 893 351)	\$ (3 004 596)	\$ 371 608
3	-----			
4	-----			
5	-----			
6	-----			
7	-----			
8	Other -----			
9	Total Electric -----	\$ (7 893 351)	\$ (3 004 596)	\$ 371 608
10	Gas -----			
11	-----			
12	-----			
13	-----			
14	-----			
15	-----			
16	Other -----			
17	Total Gas -----	\$ -----	\$ -----	\$ -----
18	Other (Specify) -----	\$ -----	\$ -----	\$ -----
19	Total Account 283 -----	\$ (7 893 351)	\$ (3 004 596)	\$ 371 608
20	Classification of Totals:			
21	Federal Income Tax -----	\$ (7 110 351)	\$ (2 444 596)	\$ 333 116
22	State Income Tax -----	\$ (783 000)	\$ (560 000)	\$ 38 492
23	Local Income Tax -----	\$ -----	\$ -----	\$ -----

*(1) Items charged to expense for tax purpose:
 Payroll Taxes
 Insurance Pension Cost
 Administrative and General Expenses
 Sales and Use Tax
 Allowance for Funds used During Construction
 Cost of Removal
 Repair Allowance Property

(2) Items charged to expense for tax purpose and amortized for book over a 24 or 36 month period:
 Big Bend Cooling Pond
 Big Bend Dredging

(3) Investment tax credit to be used in the future.

- ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) Continued

3. OTHER (Specify) - Include deferrals relating to other income and deductions.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				BALANCE END OF YEAR (k)	LINE #
AMOUNTS DEBITED ACCOUNT 410.2 (e)	AMOUNTS CREDITED ACCOUNT 411.2 (f)	DEBITS		CREDITS			
		ACCT. NO. (g)	AMOUNT (h)	ACCT. NO. (i)	AMOUNT (j)		
\$	\$		\$		\$(217 509)	\$10 743 848)	1
							2
							3
							4
							5
							6
							7
							8
\$	\$		\$		\$(217 509)	\$10 743 848)	9
							10
							11
							12
							13
							14
							15
							16
\$	\$		\$		\$	\$	17
\$	\$		\$		\$	\$	18
\$	\$		\$		\$(217 509)	\$10 743 848)	19
							20
\$	\$		\$		\$(199 065)	\$(9 420 896)	21
\$	\$		\$		\$(18 444)	\$(1 322 952)	22
\$	\$		\$		\$	\$	23

ANNUAL REPORT OF TAMPA ELECTRIC COMPANY
YEAR ENDED DECEMBER 31, 1976
ANNUAL TAX DEFERRALS
ACCOUNTS 190, 281, 2 & 3

<u>YEAR</u>	<u>PROVISION FOR DEFERRED INCOME TAXES</u>	<u>YEAR</u>	<u>PROVISION FOR DEFERRED INCOME TAXES-CREDIT</u>	<u>BALANCE END OF YEAR</u>
1954	38 250			38 250
1955	189 000			227 250
1956	325 000			552 250
1957	600 750			1 153 000
1958	954 000			2 107 000
1959	1 110 000			3 217 000
1960	1 166 000			4 383 000
1961	1 425 000			5 808 000
1962	1 442 000			7 250 000
1963	2 002 000			9 252 000
1964	1 758 000			11 010 000
1965	1 513 000	1954	2 000	12 521 000
1966	1 346 000	1954-55	15 000	13 852 000
1967	1 429 000	1954-56	41 000	15 240 000
1968	1 904 000	1954-57	97 000	17 047 000
1969	2 081 000	1954-58	178 000	18 950 000
1970	2 379 000	1954-60	266 000	21 063 000
1971	2 936 000	1954-61	396 000	23 603 000
1972	4 163 000*	1954-62	500 000	27 266 000
1973	6 315 000*	1954-63	707 000	32 874 000
1974	9 004 000*	1954-74	921 000	40 957 000
1975	11 319 153*	1954-75	1 164 000	51 112 153
1976 Def Lib	18 032 462*	1954-76	596 608	68 548 007
1976 Def Asset	4 143	1976	277 872	68 274 278

*Includes prior years adjustment of:

1972	\$135 000
1973	\$140 000
1974	\$862 000
1975	(\$330 000)
1976	\$410 800

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission, to pass the tax credits on to customers.

2. As indicated in Col. (a), the schedule shall show each year's activities from 1962 through the year covered by this report, and shall separately identify the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%) & 11 percent (11%) credits.

3. Report in Cols. (b & e) the amount of investment tax credits generated from properties acquired for use in utility operations and report in Column (c & f) the amount of such generated

credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to Cols. (b through f) such as for corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in Col. (d) the weighted-average useful life of all properties used in computing the investment tax credits in Col. (b). Also, show in this column for the year 1971 and thereafter, the option exercised (1) rate base treatment, (2) ratable flow through, or (3) flow through, for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Electric			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-70					
2	3%	6 620 209	6 620 209	30 Years		
3	7%					
4	1971					
5	3%	172 188	172 188	30 Years		
6	4%	760 998	760 998	30 Years		
7	7%					
8	1972					
9	3%					
10	4%	822 191	822 191	30 Years		
11	7%					
12	1973					
13	3%					
14	4%	3 255 472	3 255 472	30 Years		
15	7%					
16	1974					
17	3%					
18	4%	2 023 764	2 023 764	30 Years		
19	7%					
20	1975					
21	3%					
22	4%	281 000	281 000	30 Years		
23	10%	3 399 731	* 3 399 731	30 Years		
24	10%					
25	11%					
26	1976					
27	3%					
28	4%	129 000	129 000	30 Years		
29	7%					
30	10%					
31	11%	16 693 000	**14 039 596	30 Years		
32						
33						
34	1977					
35	3%					
36	4%					
37	7%					
38	10%	* Adjusted for actual and E.S.O.P.				
39	11%					
40		** Includes \$1 517 000 of 1% I.T.C. (E.S.O.P.)				
41	1978	Excludes \$2 653 404 of Unused Investment Tax Credit				
42	3%	for 1976 carried forward as a reduction of taxes				
43	4%	in subsequent years.				
44	7%					
45	10%					
46	11%					
47						

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and trans-

actions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance,

shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments * (g)	Balance End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Electric Utility:								
2	3%	5 272 113	255.03		411.31	(235 289)	(4 266)	5 032 558	30 Years
3	4%	6 525 046	255.04	129 000	411.31	(231 017)	75 532	6 498 561	30 Years
4	7%								
5	10% & 11%	3 979 000	255.10	16 693 000	411.31	(108 094)	(673 146)	19 890 760	30 Years
6	Total	15 776 159		16 822 000		(574 400)	(601 880)	31 421 879	
7	Others: (list separately and show 3%, 4%, 7%, 10%, and total)								
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21	* Includes adjustments for 1975 Actual, E.S.O.P. and Recapture of I.T.C.								
22									
23									
24									
25									
26									
27									
28									
29									
30									

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 421.1 and 421.2)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased, Held for Future Use, or Nonutility.
 2. Individual gains or losses relating to property with an original cost of less than

\$50,000 may be grouped, with the number of such transactions disclosed in column (a).
 3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See account 102, Utility Plant Purchased or Sold.)

Line No.	Description of property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Account 421.1 (d)	Account 421.2 (e)
1	Gain on disposition of property:				
2					
3	None			\$	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total gain			\$	
15	Loss on disposition of property:				
16					
17	None			\$	
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	Total loss			\$	

PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective other income accounts. Provide a conspicuous subheading for each account and show a total for the account. Additional columns may be added for any account if deemed necessary.

2. Merchandising, Jobbing and Contract Work (Accounts 415 and 416)—Describe the general nature of merchandising, jobbing and contract activities. Show revenues by class of activity, operating expenses classified as to operation, maintenance, depreciation, rents and net income before taxes. Give the bases of any allocations of expenses between utility and merchandising, jobbing and contract work activities.

3. Nonutility Operations (Accounts 417 and 417.1)—Describe each nonutility operation and show revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization and net income before taxes, from the operation. Give the bases of any allocations of expenses between utility and nonutility operations. The book cost of property classified as nonutility operations should be included in Account 121.

4. Nonoperating Rental Income (Account 418)—For each major item of miscellaneous property included in Account 121, Nonutility Property, which is not used in operations for which income is included in Account 417, but which is leased

or rented to others, give name of lessee, brief description of property, effective date and expiration date of lease, amount of rent revenues, operating expenses classified as to operation, maintenance, depreciation, rents, amortization, and net income, before taxes, from the rentals. If the property is leased on a basis other than that of a fixed annual rental, state the method of determining the rental. Minor items may be grouped by classes, but the number of items so grouped should be shown. Designate any lessees which are associated companies.

5. Interest and Dividend Income (Account 419)—Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124 and 136 may be shown in total. Income from sinking and other funds should be identified with the related special funds. Show also expenses, included in Account 419 as required by the uniform system of accounts.

6. Miscellaneous Nonoperating Income (Account 421)—Give the nature and source of each miscellaneous nonoperating income, and expense and the amount thereof for the year. Minor items may be grouped by classes.

Line No.	Item (a)	Amount (b)
1	<u>ACCOUNT 417</u>	None
2	<u>ACCOUNT 418</u>	None
3		
4	<u>ACCOUNT 419</u>	
5	Interest & Dividend Income:	
6	Notes Receivable Tampa Bay Industrial Corp.	\$ 224 626
7	Teco Employee Loans	163 476
8	Employee Purchases & Miscellaneous	12 165
9	Income Tax Refund	2 460
10		402 727
11	<u>ACCOUNT 419.1</u>	
12	Allow Funds Used During Construction	1 890 847
13		
14	<u>ACCOUNT 421</u>	
15	Miscellaneous Non-Operating Income	
16	Redemption of Bonds - 3.70 Series Due 1983	10 810
17	Miscellaneous	5 205
18		16 015
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	Total Other Income	\$6 576 016

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425)—Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430)—For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (c) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431)—Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
	<u>ACCOUNT 425</u>	\$
	<u>ACCOUNT 426.1</u>	
1		
2		
3	Camp Dorothy Thomas	2 905
4	Florida College	2 500
5	Florida Gulf Coast Symphony of Tampa Inc.	1 200
6	Florida State Fair Horse Show Association Inc.	1 166
7	Florida Youth Steer & Carcass Show & Sale	1 748
8	Hillsborough County Heart Association	1 700
9	Junior Achievement	3 000
10	Junior League of Tampa	1 732
11	Pasco County Youth Livestock Show & Sale	1 479
12	St. Joseph's Hospital Building Fund	10 000
13	Sertoma Club of Dale Mabry	1 220
14	South Florida Baptist Hospital	2 000
15	Tampa Urban League	5 400
16	United Fund of Greater Tampa	36 225
17	United Fund of East Hillsborough County	2 000
18	United Givers of Lake Region	5 175
19	University of Florida College of Engineering	5 400
20	University of South Florida (Baseball Field)	1 995
21	University of South Florida (Presidents Council)	1 000
22	University of Tampa (Forward Fund)	7 500
23	Tampa Bay Art Center	1 000
24	Utilities Publication Committee	1 035
25	8 Schools	1 029
26	4 Professionals	1 550
27	9 National Welfare	1 188
28	10 Community Welfare	2 903
29	50 Civic	5 477
30	11 Church	1 496
31	8 Charity	1 132
32	13 Educational & Cultural	2 386
33	14 Little Leagues	3 048
34	5 Youth Football Leagues	586
35	71 Membership Dues-Civic Organizations	11 326
36		129 501
37		
38	<u>ACCOUNT 426.5</u>	
39	Reversal of Allowance Fund During Construction previously charged to Plant Held for Future Use.	20 560
40		
41		
42		

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTION AND INTEREST CHARGES ACCOUNTS

1. Report in this schedule the information specified in the instructions below for the respective income deduction and interest charges accounts. Provide a conspicuous sub-heading for each account and show a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

2. Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

3. Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; and 426.5 Other Deductions, of the Uniform System of Accounts. Amounts of less than \$1,000 may be grouped by classes within the

above accounts if the number of items so grouped is shown. Additionally, report the total amount of income deductions included in Account 426.4, particulars of which are contained in the separate schedule "Expenditures for Certain Civic, Political and Related Activities."

4. Interest on Debt to Associated Companies (Account 430) - For each associated company to which interest on debt was incurred during the year show the amount and interest rate respectively for (a) advances on notes (b) advances on open account (c) notes payable (d) accounts payable and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

5. Other Interest Expense (Account 431) - Report particulars, including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
	<u>ACCOUNT 431</u>	\$
1		
2	Customers Deposits @ 6%	397 745
3	Notes Payable - Banks @ 4 3/4 - 5 7/8%	1 223 210
4	Commercial Paper @ 4.625 - 5 7/8%	923 652
5	Interest Allocation - Owl Creek	(890)
6	Hillsborough Co. Water Service Contract @ 5 7/8%	1 566
7		<u>2 545 283</u>
8		
9		
10		
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1		\$
2	Expenses incurred in Tallahassee, Florida in connection	
3	with Government Information Expense	18 175
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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41		

REGULATORY COMMISSION EXPENSES

1. Report particulars of regulatory commission expenses incurred during the current year or incurred in previous years, if being amortized, relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Florida Public Service Commission	\$	\$ 26 996	\$ 26 996	\$
2	Ordered LRIC Study. Long Range				
3	Incremental Cost Done By NERA				
4	National Economic Research Assoc.				
5					
6	Federal Power Commission		5 888	5 888	
7	Docket No. E-9007/9054				
8	Interchange Agreement With				
9	City of Lakeland				
10					
11	Florida Public Service Commission		2 500	2 500	
12	Docket No. 73694-EU General Invest.				
13	Into Electrical Rate Structure To				
14	See Whether They Tend to Promote				
15	Conservation of Energy				
16					
17	Florida Public Service Commission		20 530	20 530	
18	Docket No. 74597 (1974-75 Rate				
19	Case) and Cases Nos. 47,731 and				
20	47,732 IMC vs. Mayo Conserving				
21	Rate Design Approved in This				
22	Docket				
23					
24	Florida Public Service Commission		38 687	38 687	
25	Docket 74680-CI, Fuel Adjustment				
26					
27	Florida Public Service Commission		23 040	23 040	
28	Docket 750361, General Investigation				
29	of Franchise Fee and Cases Nos.				
30	47,713, 47,727, 47,728 Plant City				
31	vs. Mayo Conserving Treatment				
32	of Franchise Fees Approved				
33	in Docket 74597				
34					
35	Florida Public Service Commission		1 895	1 895	
36	Ordered Cost Study				
37					
38	Citizens vs. Mayo, Case No. 47,729		19 315	19 315	
39					
40	Florida Public Service Commission		3 085	3 085	
41	Docket No. 760328, Elimination				
42	of Summer-Winter Rate				
43	Differential				
44					
45					
46	TOTAL - - -				

REGULATORY COMMISSION EXPENSES (Continued)

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).

5. Expenses incurred during year which were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).

4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		DEFERRED IN ACCOUNT 186, END OF YEAR (l)	LINE #
CHARGED CURRENTLY TO			DEFERRED TO	CONTRA ACCOUNT		
DEPARTMENT (f)	ACCOUNT NO. (g)	AMOUNT (h)	ACCOUNT 186 (i)	(j)	(k)	(l)
Electric	928	\$26 996				1
						2
						3
						4
Electric	928	5 888				5
						6
						7
						8
						9
Electric	928	2 500				10
						11
						12
						13
						14
						15
Electric	928	20 530				16
						17
						18
						19
						20
						21
						22
Electric	928	38 687				23
						24
						25
Electric	928	23 040				26
						27
						28
						29
						30
						31
						32
						33
Electric	928	1 895				34
						35
						36
Electric	928	19 315				37
						38
Electric	928	3 085				39
						40
						41
						42
						43
						44
						45
						46

REGULATORY COMMISSION EXPENSES

1. Report particulars of regulatory commission expenses incurred during the current year or incurred in previous years, if being amortized, relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. Under column (a), furnish name of regulatory commission or body, the docket or case number, and a description of the case. Indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

LINE #	DESCRIPTION (a)	ASSESSED BY REGULATORY COMMISSION (b)	EXPENSES OF UTILITY (c)	TOTAL EXPENSES TO DATE (d)	DEFERRED IN ACCOUNT 186 BEGINNING OF YEAR (e)
1	Florida Public Service Commission	\$	\$ 2 130	\$ 2 130	\$
2	Docket No. 760428-Rule, Proposed				
3	Amendment to Prohibit Utilities				
4	From Discontinuing Service on				
5	Weekend or Holiday				
6					
7	Florida Public Service Commission		16 670	16 670	
8	Docket No. 760846-EU-Petition				
9	For An Increase in Rates and				
10	Charges and For Approval of a				
11	Fair and Reasonable Rate of Return				
12					
13	Florida Public Service Commission		3 945	3 945	
14	Several Dockets Relating to				
15	Financing				
16					
17	Florida Public Service Commission		1 155	1 155	
18	Docket 750248-Rule Proposed				
19	Amendment to Commission				
20	Rule Relating to Customer				
21	Deposits				
22					
23	Interlocking Directors		1 613	1 613	
24					
25	FPC Original Cost Case		450	450	
26					
27	Miscellaneous		21 023	21 023	
28					
29	Misclassified		3 951	3 951	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL - -		\$192 873	\$192 873	

REGULATORY COMMISSION EXPENSES (Continued)

3. Any expenses incurred in prior years which are being amortized should be shown in column (k) and the period of amortization listed in column (a).
 4. The totals of columns (e), (i), (k) and (l) should agree with that shown on page 214 for Account 186.

5. Expenses incurred during year which were charged currently to income, plant or other accounts should be listed in column (f), (g) and (h).
 6. Minor items may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			DEFERRED IN ACCOUNT 186, END OF YEAR (l)	LINE #
CHARGED CURRENTLY TO		DEFERRED TO ACCOUNT 186 (i)	CONTRA ACCOUNT (j)	AMOUNT (k)			
DEPARTMENT (f)	ACCOUNT NO. (g)		AMOUNT (h)				
Electric	928	\$2 130					1
							2
							3
							4
							5
Electric	928	16 670					6
							7
							8
							9
							10
							11
Electric	928	3 945					12
							13
							14
							15
Electric	928	1 155					16
							17
							18
							19
							20
							21
							22
Electric	928	1 613					23
							24
Electric	928	450					25
							26
Electric	928	21 023					27
							28
Electric	928	3 951					29
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		\$192 873					45
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- 1 1(a) Stone & Webster Management Consultants, Inc.
- 2 (b) Subject to complete direction and control of The Board of Directors
- 3 of the company. Stone & Webster Management Consultants Inc. furnishes
- 4 advisory services on Federal Taxation, Insurance, Financing, Selectronics
- 5 and Punch Card Equipment, Methods & Rates.
- 6 (c) Monthly Rate of \$4,167. July 1, 1976 - \$3,500.
- 7 (d) \$46,000 charged to Operating Expenses 923 - Other Service Charged
- 8 \$1,236 Account 923, \$657 Account 921, \$28 Account 930, \$13,033 Acct. 928.
- 9 2 The Foregoing Service is of a Continuing Nature and is Rendered Under a
- 10 Contract Effective July 1, 1976 and Continued Until Terminated by
- 11 Either Party on Thirty Days written notice.
- 12 1(a) Holland & Knight, Attorneys At Law, Tampa, Florida.
- 13 (b) Furnishes Legal Service.
- 14 (c) Monthly retainer of \$3,000 = \$36,000 - Plus additional billings for
- 15 special services.
- 16 (d) \$730 Account 105, \$83,303 Account 107, \$380 Account 163, \$346 Account 183
- 17 \$52,170 Account 186, \$48,000 Account 253, \$268 Account 500, \$3,877
- 18 Account 506, \$1,254 Account 560, \$875 Account 580, \$98 Account 588,
- 19 \$329 Account 921, \$26,332 Account 923, \$45 Account 926, \$6 Account 930.
- 20 1(a) Bucklew & Ramsey, Attorneys At Law, Tampa, Florida.
- 21 (b) Furnishes Legal Services.
- 22 (c) Yearly retainer of \$9,000 Account 923 plus additional billing
- 23 for special services.
- 24 (d) \$318 Account 923.
- 25 1(a) Herrick & Smith, Boston, Mass.
- 26 (b) Legal Services(various) Stock & Bond Research-Pollution Control Bond.
- 27 (c) Actual Charges.
- 28 (d) \$29,224 Account 186, \$77,231 Account 923, \$16,500 Account 926, \$1,098
- 29 Account 930.
- 30 1(a) Byron Harless Schaffer Reid & Associates, Inc., Tampa, Florida.
- 31 (b) Consulting Psychoanalyst.
- 32 (c) Actual Charges.
- 33 (d) \$17,208 Account 923.
- 34 1(a) State Street Bank & Trust Company, Boston, Mass.
- 35 (b) Trusteeship.
- 36 (c) Actual Charges.
- 37 (d) \$39,168 Account 930.
- 38 1(a) Conservation Consultants, Inc., Palmetto, Florida.
- 39 (b) Biological Survey.
- 40 (c) Actual Charges.
- 41 9d) \$3,463 Account 183, \$3,043 Account 500, \$9,158 Account 502,
- 42 \$409,433 Account 107.

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- | | |
|----|--|
| 1 | 1(a) Coopers & Lybrand, Birmingham, Alabama & Tampa, Florida. |
| 2 | (b) Services for S-7 & S-8 Registration Statements, Annual Audit of Company |
| 3 | Books, Annual Report Form 12K, Bond Financing, Public Service Commission |
| 4 | Hearing. |
| 5 | (c) Actual Charges. |
| 6 | (d) \$10,000 Account 186, \$64,250 Account 923, \$27,950 Account 928. |
| 7 | 1(a) New England Merchants National Bank, Boston, Massachusetts. |
| 8 | (b) Services as Transfer Agent. |
| 9 | (c) Actual Charges. |
| 10 | (d) \$1,728 Account 186, \$88,490 Account 930. |
| 11 | 1(a) Ausley, McMullen, McGehee & Carothers, Tallahassee, Florida. |
| 12 | (b) Legal Services Rate Hearing. |
| 13 | (c) Actual Charges. |
| 14 | (d) \$3,143 Account 186, \$210 Account 107, \$545 Account 923, \$66,629 Acct 928. |
| 15 | 1(a) David L. Babson & Co., Boston, Massachusetts. |
| 16 | (b) Investment Advice Services. |
| 17 | (c) Actual Charges. |
| 18 | (d) \$28,028 Account 926. |
| 19 | 1(a) Environmental Science & Engineering Inc., Gainesville, Florida. |
| 20 | (b) Environmental Engineers. |
| 21 | (c) Actual Charges. |
| 22 | (d) \$79,147 Account 183, \$7,266 Account 500, \$4,581 Account 502, \$101,776 Account 107. |
| 23 | 1(a) Towers Perrin Forester & Crosby, Inc., Philadelphia, Pennsylvania. |
| 24 | (b) Actuarial & Consulting Services. |
| 25 | (c) Actual Charges. |
| 26 | (d) \$1,692 Account 921, \$950 Account 923, \$54,742 Account 926. |
| 27 | 1(a) Hunton & Williams, Richmond, Virginia. |
| 28 | (b) Legal Services. |
| 29 | (c) Actual Charges. |
| 30 | (d) \$30,783 Account 930, \$65,311 Account 107. |
| 31 | 1(a) N.U.S. Corporation, Rockville, Maryland. |
| 32 | (b) Nuclear Research Consulting Services. |
| 33 | (c) Actual Charges. |
| 34 | (d) \$19,647 Account 107, \$945 Account 500, \$1,306 Account 506, \$1,133 Acct 923. |
| 35 | 1(a) Alcalde Henderson & O'Bannon Ltd., Rosslyn, Virginia. |
| 36 | (b) Consultant Services - Public Affairs. |
| 37 | (c) Actual Charges. |
| 38 | (d) \$6,694 Account 923, \$634 Account 930, \$7,327 Account 426. |
| 39 | 1(a) Environmental Associates, Inc., Tampa, Florida. |
| 40 | (b) Environmental Engineers. |
| 41 | (c) Actual Charges. |
| 42 | (d) \$26,451 Account 107. |

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- 1 1(a) W. C. MacInnes, Tampa, Florida.
- 2 (b) Consulting Service.
- 3 (c) Actual Charges.
- 4 (d) \$35,333 Account 923.
- 5 1(a) Mercer Fearington, Tallahassee, Florida.
- 6 (b) Legal Services.
- 7 (c) Actual Charges.
- 8 (d) \$13,500 Account 923, \$4,500 Account 426.
- 9 1(a) Curtis F. McKnight, Tampa, Florida.
- 10 (b) Radiographic Testing.
- 11 (c) Actual Charges.
- 12 (d) \$1,103 Account 506, \$13,390 Account 512, \$1,387 Account 513,
- 13 \$3,571 Account 107.
- 14 1(a) Computer Sciences Corporation, Falls Church, Virginia.
- 15 (b) Engineering & Consulting Services.
- 16 (c) Actual Charges.
- 17 (d) \$68,527 Account 107.
- 18 1(a) National Economic Research Association, New York, N.Y.
- 19 (b) Economic & Research Consultants.
- 20 (c) Actual Charges.
- 21 (d) \$3,364 Account 107, \$26,996 Account 928.
- 22 1(a) Gallagher, Connor & Boland, Washington, D.C.
- 23 (b) Legal Services.
- 24 (c) Actual Charges.
- 25 (d) \$10,057 Account 928.
- 26 1(a) Utilities Group, Inc., New York, N.Y.
- 27 (b) Feasibility of Acquisition of Peabody Coal Company.
- 28 (c) Actual Charges.
- 29 (d) \$50,354 Account 923.
- 30 1(a) Greiner Engineering Sciences, Inc.
- 31 (b) Environmental Consultants.
- 32 (c) Actual Charges.
- 33 (d) \$43,150 Account 183.
- 34 1(a) Gray Denton & French Inc., Tampa, Florida.
- 35 (b) Advertising & Layout Consultants.
- 36 (c) Actual Charges.
- 37 (d) \$2,174 Account 912, \$29,410 Account 930.
- 38 1(a) Delta Engineering Co., Tampa, Florida.
- 39 (b) Engineering Consultants.
- 40 (c) Actual Charges.
- 41 (d) \$1,897 Account 105, \$7,901 Account 107, \$227 Account 560.
- 42

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year detailing utility department and account charged

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

- 1 1(a) Law Engineering Testing Company, Atlanta, Georgia.
- 2 (b) Consulting Engineers.
- 3 (c) Actual Charges.
- 4 (d) \$11,137 Account 107.
- 5 1(a) Florida Electric Power Coordinating Group, Tampa, Florida.
- 6 (b) An Association to Coordinate Activities of Electric Utilities in
- 7 State of Florida.
- 8 (c) Actual Charges.
- 9 (d) \$878 Account 560, \$3,908 Account 500, \$173,175 Account 930.
- 10 1(a) Watson & Company, Tampa, Florida.
- 11 (b) Consulting Engineers.
- 12 (c) Actual Charges.
- 13 (d) \$2,300 Account 930, \$79,392 Account 107.
- 14 1(a) Foster Wheeler Energy Corporation, Newark, N.J.
- 15 (b) Construction Consultants.
- 16 (c) Actual Charges.
- 17 (d) \$38,785 Account 107.
- 18 1(a) Environmental Research & Technology Inc., Boston, Mass.
- 19 (b) Environmental Consultants.
- 20 (c) Actual Charges.
- 21 (d) \$166,428 Account 107.
- 22 1(a) Tres Computer Systems, Inc., Dallas, Texas.
- 23 (b) Computer System Analysts.
- 24 (c) Actual Charges.
- 25 (d) \$129,750 Account 107.
- 26 1(a) Louis Benito Advertising, Tampa, Florida.
- 27 (b) Advertising & Layout Consultant.
- 28 (c) Actual Charges.
- 29 (d) \$378 Account 105, \$212 Account 107, \$12,483 Account 186, \$160 Account 908,
- 30 \$45,087 Account 909, \$23,873 Account 912, \$417 Account 921, \$92,399
- 31 Account 930.
- 32 1(a) Ellarbee, Clark & Paul, Atlanta, Georgia.
- 33 (b) Legal Services.
- 34 (c) Actual Charges.
- 35 (d) \$11,043 Account 923, \$2,092 Account 107.
- 36 1(a) Stone & Webster Engineering Corporation, Tampa, Florida.
- 37 (b) Engineering Services.
- 38 (c) Actual Charges.
- 39 (d) \$62 Account 105, \$104,209 Account 107, \$500 Account 153, \$9,599
- 40 Account 183, \$19 Account 184, \$5,387 Account 154, \$569 Account 188,
- 41 \$1,872 Account 232, \$19 Account 500, \$7 Account 506, \$221 Account 511,
- 42 \$3,109 Account 512, \$356 Account 513, \$34 Account 514.

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to \$5,000 in the case of a Class B company or \$10,000 in the case of a Class A company, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

services,

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year detailing utility department and account charged.

2. For aggregate payments to any one individual, group or partnership, by Class A companies of less than \$10,000 and in the amount of \$600 or more and aggregate payments by Class B companies of less than \$5,000 and in the amount of \$600 or more, there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment.

3. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

4. Designate associated companies.

(a) Name and address of person or organization rendering

1	1(a) Stone & Webster Engineering Corporation, Boston, Massachusetts.
2	(b) Engineering Services.
3	(c) Actual Charges.
4	(d) \$266,277 Account 107, \$78,891 Account 183, \$21,773 Account 186,
5	\$10,019 Account 500, \$496 Account 506, \$87,890 Account 512, \$13,668
6	Account 513.
7	The following individuals received amounts less than \$10,000.
8	1. Lewis W. Petteway, Legal Services - \$5,014 Account 928.
9	2. David E. Trimbath, Consultation Services - \$4,605 Account 923.
10	3. Michael W. Hughes, Consulting Engineer - \$4,050 Account 107.
11	4. George F. Helwig, Waste Treatment Service - \$1,560 Account 511.
12	5. J. Chadbourn Bolles Jr., Transportation Consultant - \$1,163 Account 184.
13	6. Richard M. Starns Jr., Consulting Engineer - \$5,775 Account 107.
14	7. Philip B. Crommelin Jr., Electrostatic Precipitator Consultant -
15	\$928 Account 107.
16	
17	8. Marvin Ziering, Legal Service - \$700 Account 186.
18	9. John McQuigg, Legal Service - \$7,019 Account 262.
19	10. Sybil Barnes, Radio Program Moderator - \$3,200 Account 909.
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Amounts originally charged to clearing accounts should be segregated as to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and shown in the appropriate lines

and spaces provided for such amounts on pages 355 and 356. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Accounts (c)	Total (d)
1	ELECTRIC	\$	\$	\$
2	Operation:			
3	Production.....	4 572 499		
4	Transmission.....	864 068		
5	Distribution.....	3 051 686		
6	Customer Accounts.....	2 969 589		
7	Customer Service and Informational.....	343 493		
8	Sales.....	70 825		
9	Administrative and General.....	3 646 387		
10	Total Operation.....	15 518 547		
11	Maintenance:			
12	Production.....	6 705 788		
13	Transmission.....	378 593		
14	Distribution.....	1 277 257		
15	Administrative and General.....	814 863		
16	Total Maintenance.....	9 176 501		
17	Total Operation and Maintenance:			
18	Production.....	11 278 287		
19	Transmission.....	1 242 661		
20	Distribution.....	4 328 943		
21	Customer Accounts.....	2 969 589		
22	Customer Service and Informational.....	343 493		
23	Sales.....	70 825		
24	Administrative and General.....	4 461 250		
25	Total Operation and Maintenance.....	24 695 048	883 701	25 578 749
26	GAS			
27	Operation:			
28	Production—Manufactured Gas.....			
29	Production—Natural Gas (incl. Expl. and Dev.).....			
30	Other Gas Supply.....			
31	Storage.....			
32	Transmission.....			
33	Distribution.....			
34	Customer Accounts.....			
35	Customer Service and Informational.....			
36	Sales.....			
37	Administrative and General.....			
38	Total Operation.....			
39	Maintenance:			
40	Production—Manufactured Gas.....			
41	Production—Natural Gas.....			
42	Other Gas Supply.....			
43	Storage.....			
44	Transmission.....			
45	Distribution.....			
46	Administrative and General.....			
47	Total Maintenance.....			
48				
49				
50				

Continued

DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged Clearing Acchs. (c)	Total (d)
		\$	\$	\$
	Gas (Continued)			
51	Total Operation and Maintenance:			
52	Production—Manufactured Gas.....			
53	Production—Natural Gas (incl. Expl. and Dev.).....			
54	Other Gas Supply.....			
55	Storage.....			
56	Transmission.....			
57	Distribution.....			
58	Customer Accounts.....			
59	Customer Service and Informational			
60	Sales.....			
61	Administrative and General.....			
62	Total Operation and Maintenance.....			
63	OTHER UTILITY DEPARTMENTS			
64	Operation and Maintenance.....			
65	Total All Utility Departments.....	24 695 048	883 701	25 578 749
66	UTILITY PLANT			
67	Construction (by utility departments):			
68	Electric Plant.....	7 134 816	1 150 916	8 285 732
69	Gas Plant.....			
70	Other.....			
71	Total Construction.....	7 134 816	1 150 916	8 285 732
72	Plant Removal (by utility departments):			
73	Electric Plant.....	2 000 868	24 163	2 025 031
74	Gas Plant.....			
75	Other.....			
76	Total Plant Removal.....	2 000 868	24 163	2 025 031
77	Other Accounts (Specify):			
78	Account 152	537 853		537 853
79	Other	337 340	49 189	386 529
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105	TOTAL SALARIES AND WAGES	34 705 925	2 107 969	36 813 894

ELECTRIC PLANT IN SERVICE

(In addition to Account 101, Electric Plant in Service [Classified], this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.

3. Credit adjustments of plant accounts should be enclosed

in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, Electric Plant Purchased or Sold.

In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	(301) Organization.....	2 514.09					2 514.09
3	(302) Franchises and consents.....	48 802.66					48 802.66
4	(303) Miscellaneous intangible plant.....		157 385.32				157 385.32
5	Total intangible plant.....	51 316.75	157 385.32				208 702.07
6	2. PRODUCTION PLANT						
7	STEAM PRODUCTION PLANT						
8	(310) Land and land rights.....	5 287 503.68	606 202.33			136 536.66	6 030 242.67
9	(311) Structures and improvements.....	47 456 530.51	24 946 270.06	(3 969.95)		(35 519.43)	72 363 311.19
10	(312) Boiler plant equipment.....	157 582 352.86	76 001 620.80	(2 977 473.31)		824 608.09	231 431 108.44
11	(313) Eng's. and eng. driven generators..						
12	(314) Turbogenerator units.....	93 146 839.96	22 642 224.06	(542 968.10)		(886 719.95)	114 359 375.97
13	(315) Accessory electric equipment.....	25 764 728.30	15 082 086.50	(49 158.00)		(68 685.25)	40 728 971.55
14	(316) Misc. power plant equipment.....	4 478 271.44	11 124 259.58	(13 137.32)		267 264.68	15 856 658.38
15	Total steam production plant.....	333 716 226.75	150 402 663.33	(3 586 706.68)		237 484.80	480 769 668.20
16	NUCLEAR PRODUCTION PLANT						
17	(320) Land and land rights.....						
18	(321) Structures and improvements.....						
19	(322) Reactor plant equipment.....						
20	(323) Turbogenerator units.....						
21	(324) Accessory electric equipment.....						
22	(325) Misc. power plant equipment.....						
23	Total nuclear production plant.....						
24	HYDRAULIC PRODUCTION PLANT						
25	(330) Land and land rights.....						
26	(331) Structures and improvements.....						
27	(332) Reservoirs, dams, and waterways..						
28	(333) Wtr. whls., turb., and generators..						
29	(334) Accessory electric equipment.....						
30	(335) Misc. power plant equipment.....						
31	(336) Roads, railroads, and bridges.....						
32	Total hydraulic production plant.....						

ELECTRIC PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
33	OTHER PRODUCTION PLANT	\$	\$	\$	\$	\$	\$
34	(340) Land and land rights.....	834 365.75					834 365.75
35	(341) Structures and improvements....	1 104 638.00	102 159.80				1 206 797.80
36	(342) Fuel holders, prod., and access'rs..	1 070 596.95	176 632.88				1 247 229.83
37	(343) Prime movers.....						16 346 242.23
38	(344) Generators.....	15 434 863.45	911 378.78				1 116 548.46
39	(345) Accessory electric equipment.....	1 076 424.64	40 123.82				12 970.85
40	(346) Misc. power plant equipment.....	6 460.29	6 510.56				20 764 154.92
41	Total other prod. plant.....	19 527 349.08	1 236 805.84				501 533 823.12
42	Total production plant.....	353 243 575.83	151 639 469.17	(3 586 706.68)		237 484.80	
43	3. TRANSMISSION PLANT						
44	(350) Land and land rights.....	5 612 194.77	2 120 989.91				7 733 184.68
45	(352) Structures and improvements....	427 094.50	70 071.09	(8 719.48)			488 446.11
46	(353) Station equipment.....	32 611 980.06	7 413 195.21	(158 664.58)		(141 577.78)	39 724 932.91
47	(354) Towers and fixtures.....	4 468 155.77	17 611.63			35 867.28	4 521 634.68
48	(355) Poles and fixtures.....	13 299 267.11	3 746 191.78	(211 015.65)		(141 984.92)	16 692 458.32
49	(356) Overhead conductors and devices..	18 310 365.64	3 443 210.93	(93 596.77)		80 948.81	21 740 928.61
50	(357) Underground conduit.....	685 722.48	6 055.98	(14 063.31)		3 363.69	681 078.84
51	(358) Underground conductors and dev..	921 415.73	1 372.99	(26 597.36)		11 025.51	907 216.87
52	(359) Roads and trails.....	529 535.06	321 457.40				850 992.46
53	Total transmission plant.....	76 865 731.12	17 140 156.92	(512 657.15)		(152 357.41)	93 340 873.48
54	4. DISTRIBUTION PLANT						
55	(360) Land and land rights.....	1 436 645.54	34 266.99				1 470 912.53
56	(361) Structures and improvements....	367 707.49	314.75				368 022.24
57	(362) Station equipment.....	27 149 891.83	3 411 088.06	(188 547.61)		155 911.47	30 528 343.75
58	(363) Storage battery equipment.....						30 236 033.35
59	(364) Poles, towers, and fixtures.....	28 705 111.71	2 190 916.06	(673 551.03)		13 556.61	46 323 374.71
60	(365) Overhead conductors and devices..	43 008 300.54	3 921 000.61	(624 069.94)		18 143.50	13 548 257.14
61	(366) Underground conduit.....	11 298 984.88	2 251 530.02	.32		(2 258.08)	15 582 496.29
62	(367) Underground conductors and dev..	13 380 901.35	2 209 480.40	(24 382.64)		16 497.18	40 666 171.91
63	(368) Line transformers.....	38 807 376.37	3 863 124.76	(2 003 120.56)		(1 208.66)	16 282 004.47
64	(369) Services.....	15 050 499.22	1 431 782.64	(200 277.39)			11 086 585.41
65	(370) Meters.....	10 478 323.42	748 681.59	(140 419.60)			386 912.83
66	(371) Installations on cust. premises...	386 912.83					

67	(372) Leased property on cust. premises ..	9 684 685.30	664 759.83	(204 826.87)			10 144 618.26	
68	(373) Street lighting and signal systems ..							
69	Total distribution plant	199 755 340.48	20 726 945.71	(4 059 195.32)		200 642.02	216 623 732.89	
70	5. GENERAL PLANT							
71	(389) Land and land rights	1 170 453.64	44 004.78			(9 682.56)	1 204 775.86	
72	(390) Structures and improvements	14 219 955.06	444 880.86	(34 963.75)		(296 216.32)	14 333 655.85	
73	(391) Office furniture and equipment ..	1 874 414.87	321 697.38	(10 634.22)		(190.32)	2 185 287.71	
74	(392) Transportation equipment	9 047 335.43	666 280.61	(737 317.08)			8 976 298.96	
75	(393) Stores equipment	454 830.73	5 108.84	(6 959.25)			452 980.32	
76	(394) Tools, shop and garage equipment ..	1 555 738.28	209 438.42	(25 527.48)		328.02	1 739 977.24	
77	(395) Laboratory equipment	435 074.47	18 937.28	(11 091.57)		255.57	443 175.75	
78	(396) Power operated equipment							
79	(397) Communication equipment	6 265 441.52	1 161 923.03	(37 193.47)		19 462.30	7 409 633.38	
80	(397) Communication equipment	93 451.28	9 209.94	(1 593.18)		273.90	101 341.94	
80	(398) Miscellaneous equipment							
81	Subtotal	35 116 695.28	2 881 481.14	(865 280.00)		(285 769.41)	36 847 127.01	
82	(399) Other tangible property *							
83	Total general plant	35 116 695.28	2 881 481.14	(865 280.00)		(285 769.41)	36 847 127.01	
84	Total (Accounts 101 and 106)	665 032 659.46	192 545 438.26	(9 023 839.15)		0	848 554 258.57	
85	(102) Electric plant purchased **							
86	(102) Electric plant sold **	()					()	
87	(103) Experimental Electric Plant Unclassified							
88	Total electric plant in service	665 032 659.46	192 545 438.26	(9 023 839.15)			848 554 258.57	

* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing sub-account classification of such plant conforming to the requirements of this schedule.

** For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

NOTE

Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis

with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.
 2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance end of Year (d)
1	Land and land rights:			\$
2	Beacon Key Power Plant Site-North of Hillsborough/Manatee County Line, West of Highway 41	1967	1989	2 818 066
3				
4				
5				
6	Beacon Key Transmission Right of Way - North of Hillsborough/Manatee County Line, West of Highway 41	1967	1989	669 900
7				
8				
9				
10	Phosphate Area Transmission Right of Way-North of Hillsborough/Manatee County Line, West of Highway 301, East of U.S. Highway 41	1973	Indeterminate	191 321
11				
12				
13				
14				
15	Transmission Substation Sites - Located Throughout Company's Service Area	1971	Various	534 464
16				
17				
18				
19	Distribution Substation Site - Located Throughout Company's Service Area	1971	Various	513 515
20				
21				
22	4 Parcels of Land	1973 & 74	Various	30 196
23				
24	OTHER PROPERTY:			
25				
26	Gannon Unit 4 Coal Handling Equipment Utility Use Discontinued 9/8/74	1975	Indeterminate	474 471
27				
28				
29	Gannon Unit 3 Coal Handling Equipment Utility Use Discontinued 9/2/75	1975	Indeterminate	436 466
30				
31				
32	Gannon Unit 2 Coal Handling Equipment Utility Use Discontinued 3/2/76	1976	Indeterminate	350 766
33				
34				
35	Gannon Unit 1 Coal Handling Equipment Utility Use Discontinued 5/2/76	1976	Indeterminate	365 845
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
TOTAL				6 385 010

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified-

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development; (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Gannon Stack Extension G1-285 C15	\$ 0	\$ 2 172 066	\$ 22 427
2	Big Bend Unit No 3 (1) C54	0	119 931 131	3 976 939
3	Gan 1 1st Point Feedwater Heater C68	66 686	117 602	136 216
4	Gannon Units 1-4 Oil Conversion (2) C75	0	19 383 567	50 092
5	Rebuild Keyville 8003-Hopewell 13 KV C98	0	106 898	0
6	Big Bend Unit 1-Upgrade Precip D04	0	7 057 960	21 005
7	CO2 Fire Protection-Gannon D29	446 540	0	222 485
8	CO2 Fire Protection-Hookers Point D30	370 390	0	106 400
9	Gannon Waste Water Treatment D74	873 812	0	2 435 860
10	Big Bend Waste Water Treatment D75	47	2 650 092	422 607
11	Hookers Pt. Waste Water Treatment D76	470 809	0	532 045
12	Hookers Pt#2 Turb Casing & Blade Rpl D78	95 981	661 001	25 000
13	Big Bend Unit 1 Expansion Joints D97	0	20 855	0
14	Gannon Demineralizer Addition E01	0	759 775	0
15	Hookers Point Stack Extensions E02	20	2 013 397	123 021
16	Big Bend Gas Turbine No 2 & 3 (3) E15	0	18 270 748	441 051
17	Ruskin 230/69KV Substation #103A E60	190 180	0	474 420
18	Ohio Sub Trans #2 Ohio-Gan 230KV Line E61	2 570 278	0	760 434
19	Coal Drying For Big Bend Station #66	0	1 582 237	51 900
20	Tampa Street Duct Lines E67	0	2 077 247	59 999
21	New Meter Dept Building E70	22 151	0	645 996
22	Sligh Garage Auto Inspection Bldg E71	0	0	480 000
23	Central Oper Center Office Imprv E72	0	0	100 000
24	Eastern Service Center Storerm Addit E73	4 215	0	165 000
25	Ruskin Office Addition E74	5 237	0	50 000
26	Central Oper Center Truck Canopy E78	1 675	0	20 000
27	Gannon #4 First Pt Feed Water Heatr E84	0	178 668	0
28	Hookers Point #5 Condenser Retube E89	215 116	16 519	70 382
29	Founders Life Vault F01	0	112 190	0
30	Hookers Point City Water System F03	402 388	0	28 405
31	Big Bend Unit No 4 450 MW F05	3 942 676	0	206 925 002
32	Gannon No 4 Safety Valves F14	0	167 091	0
33	Gannon #6 Oil Cond Equipment F27	0	119 447	0
34	Gannon #4-Rplc Forced Draft Fans F31	0	1 186 094	274 064
35	Gannon 3-3A&3B Boiler Fd Pump Rplc F32	399 174	0	329 148
36	Gannon-Upgrade Coal Sampling System F38	59 491	0	9 318
37	Palm River Dispatch Comm Addition F43	40 640	0	40 000
38	Eastern Serv Area Garage Addition F45	0	0	100 000
39	Cypress St Substation Addition F48	0	290 065	800
40	El Prado 13KV Circuit F49	0	(529)	0
41	Nitram 69/13 & 13.2/2.4KV Sub F55	0	115 483	0
42	Pebble Creek 69/13 Sub(Canceled) * F56	0	220 731	0

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Development (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Ruskin 69/13 KV Substation F57	\$ 97 346	\$ 0	\$ 383 400
2	Thatcher Glass 69/4 KV Substation F58	0	105 811	0
3	Fowler Av 69/13 KV Substation F59	196 799	21	92 766
4	Brandon Hospital Vault F62	0	30 439	0
5	Lake Silver 69/13 KV Transformer * F67	0	1 104	0
6	Legal Condominum (Canceled) * F69	0	24 448	0
7	Imperial Lake Sub (Canceled) * F70	0	227 055	0
8	Gan #123&4 BO Spr Cyclone Burners F74	0	231 272	0
9	BB #1 Boiler Tube Modification F76	0	578 749	0
10	BB #2 Boiler Tube Modification F77	481 139	0	230 557
11	Gan #6 High Temperature Superheater F78	142 207	0	0
12	Gan #6 High Temp Reheat Supports F79	45 026	0	0
13	Gan #5 Reheat Penetration Seals F80	15 688	0	25 263
14	Gan #5 Steel Economizer Baffle F81	19 595	0	18 242
15	Farmland Ind's Substation Transfr F82	0	63 422	0
16	Big Bend #2 Thermocouple Replace F83	42 327	0	18 696
17	Gannon No 3 Reblade Turbine F89	137 821	0	25 000
18	Materials Management System F92	63 946	184 938	185 000
19	Customer Q Metering F93	(1 085)	124 949	0
20	Borden Plant 69/4KV Sub #194 F95	0	167 163	32 000
21	Hookers Point #6 Boiler Economizer F96	293 541	0	51 571
22	Big Bend # 1&2 Ash Silos Upgrade F97	0	185 096	0
23	Gannon 6 Extraction Heater No 5 G01	102 744	0	13 873
24	Gannon 2 Extraction Heater No 1 G02	11 383	0	149 659
25	Hookers Point 5 Extraction Htr #2 G03	0	50 825	0
26	Gannon 2 Extraction Heater #2 G04	11 383	0	142 530
27	Gannon 3 Extraction Heater #4 G05	10 816	0	101 064
28	Gannon 4 Extraction Heater #2 G06	0	149 761	0
29	Gannon 5 Extraction Heater #3 G07	23 865	0	125 600
30	Hookers Point Demineralizer Addtn G08	147 044	0	59 585
31	Gannon No 6 Floor Support Beams G09	334 331	0	0
32	Big Bend #3 Cooling Modification G10	0	1 355 563	0
33	Gannon #5 Superheater-Radiant Sect G11	313 864	0	93 438
34	Hookers Point Bulkhead G13	893	0	371 385
35	Big Bend Compressed Air System G14	65 884	0	408 109
36	Big Bend Reserve Sta Transformer #3 G15	3 278	0	1 478 828
37	General Serv Admin Bldg-Undg Dist G16	261	0	42 297
38	49th St 4 KV Conversion G18	0	0	69 766
39	New State Off Bld Complex-Undg Sys G19	234	0	49 361
40	Big Bend Coal Field Spare Parts G20	0	0	75 000
41	Hookers Point No 2 Superheater G21	0	0	209 854
42	Hookers Point No 4 Superheater G22	0	0	264 626

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—ELECTRIC (Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—

Electric, shall be furnished even though this account is included in the schedule, Electric Plant in Service, pages 401-403, according to a tentative classification by primary accounts.

3. Show items relating to "research and development" projects last under a caption Research and Developments (See account 107, Uniform System of Accounts).

4. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Electric (Account 107) (b)	Completed Construction Not Classified—Electric (Account 106) (c)	Estimated Additional Cost of Project (d)
1	Big Bend Slag Removal System G23	\$ 2 311	\$ 0	\$ 270 402
2	Big Bend No 1 Fl Conveyor Belt G25	0	0	137 556
3	Barnett Bank 3rd Unit—Network System G26	0	0	60 730
4	State Rd 579 Substation & 13KV Circ G27	0	0	517 053
5	Maritime Substa Addl 13KV Circuits G28	0	0	274 900
6	B.B. #1 Sootblower Addition G29	658	0	190 153
7	B.B. #2 Sootblower Addition G30	562	0	190 153
8	B.B. #3 Sootblower Addition G31	456	0	190 153
9	Skyway Substation New 13KV Circuit G32	0	0	97 478
10	Pearson 13KV Circuit G34	0	0	66 016
11	Brandon 69/13KV Sub—Addl 3 Circuits G35	0	0	464 367
12	Juneau Transformer & Circuit G36	0	0	493 015
13	Coolidge 13KV Circuit G37	0	0	101 450
14	Coolidge 69/13KV Addition G38	0	0	386 100
15	Gan 6 Air Preheater Baskets Replace G39	1 385	0	325 000
16	Gannon Tap Ckt 230010 (Canceled)* H01	0	299 568	0
17	Cypress Gardens Sub 69/13KV Add H04	187 636	0	66 740
18	Rocky Creek 2 New Circuits H05	0	59 151	0
19	Dade City Sub 69/13KV Add H06	0	26 285	0
20	Florida Ave 69/13KV Substation H07	468 684	178 410	7 770
21	Berkley Rd 69/13KV Substa & Lines H09	0	357 303	1 700
22	Knights 69/13KV Substation H10	0	249 871	0
23	Pinecrest 69/13KV Sub (Canceled)* H11	0	41 239	0
24	Ohio—Gannon Sub Additions H13	50 016	0	1 134 800
25	Hookers Point No 3 Turbine Shell H14	594 222	0	461 407
26	Gannon D-9 Bulldozer H16	0	162 805	0
27	Hookers Point No 1 Superhtr Tubes H23	137 431	0	94 219
28	Hookers Point No 3 Superhtr Tubes H24	132 908	0	117 532
29	USS Agri—Chem Sub & Metering Sta H25	0	99 346	0
30	Fort King Sub & Add'l 13KV Circuit H27	0	64 260	0
31	Belmont Hts Transf (Canceled)* H28	0	313 081	0
32	Hampton Transformer Replacement H29	10 473	0	410 900
33	Substation Shop Remodeling H31	0	33 366	0
34	Gannon Assembly Showers & Locker Rm H32	2 861	0	271 236
35	Carrollwood Village New Ckt H33	0	41 829	0
36	Washington St Duct Line (Canceled)* H35	0	81 199	0
37	Gannon 5 Pulyrzzr Barrel Wear Liners H39	140 507	0	27 272
38	Gannon Rail Car Storage Space H40	0	0	200 207
39	Gannon Tools Storage Warehouse H42	33 003	0	73 751
40	Gannon No 6 Turbine Blade Retro-Fit H43	95	0	762
41	Gannon #5 Floor Support Beams H44	181	0	305 925
42	Hampton Ckt 66419 Extension H45	793	126 258	0

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Tentative Classification of Account 106, Completed Construction not Classified at December 31, 1976, and the Reversal of Account 106, Classified as 'at December 31, 1975

Primary Plant Account	Classification Account 106 As At 12/31/76	Reversal of Account 106 Classification At 12/31/75	Net Change In Account 106 To Column C
303	157 385.32		157 385.32
310	606 202.33		606 202.23
311	21 823 585.29	(4 065 662.90)	17 757 922.39
312	83 918 934.64	(19 533 062.14)	64 385 872.50
314	25 807 762.79	(5 983 440.37)	19 824 322.42
315	17 546 359.61	(4 084 037.11)	13 462 322.50
316	10 303 736.80	(395 167.93)	9 908 568.87
340	834 365.75	(834 365.75)	-0-
341	1 058 282.54	(956 122.74)	102 159.80
342	1 052 002.01	(875 369.13)	176 632.88
344	13 633 302.47	(12 721 923.69)	911 378.78
345	697 458.20	(657 334.38)	40 123.82
346	10 764.09	(6 460.29)	4 303.80
35001	715.75	(713.83)	1.92
352	-0-	(23 217.36)	(23 217.36)
353	2 115 106.39	(1 287 917.56)	827 188.83
354	271 606.20	(256 796.48)	14 809.72
355	337 812.93	(389 297.52)	(51 484.59)
356	405 727.20	(550 327.52)	(144 600.32)
35601	-0-	(63.77)	(63.77)
357	-0-	(28.63)	(28.63)
358	-0-	(208.80)	(208.80)
360	10 703.24	(170 537.62)	(159 834.38)
361	267.80	(26 287.00)	(26 019.20)
362	1 716 660.31	(1 250 949.03)	465 711.28
364	54 909.22	(54 574.80)	334.42
365	209 446.33	(222 924.77)	(13 478.44)
366	1 720 115.94	(1 234 211.29)	485 904.65
367	906 280.30	(575 752.84)	330 527.46
368	56 344.68	(174 080.53)	(117 735.85)
370	125 068.47	(1 633.52)	123 434.95
373	11 228.77	(220.19)	11 008.58
390	33 365.79	-0-	33 365.79
391	24 764.57	(4 824.94)	19 939.63
392	-0-	-0-	-0-
394	76 874.46	-0-	76 874.46
397	105 294.33	(223 105.64)	(117 811.31)
398	-0-	(2 242.73)	(2 242.73)
	<u>185 632 434.52</u>	<u>(56 562 862.80)</u>	<u>129 069 571.72</u>

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Report below the information called for concerning accumulated provision for depreciation of electric utility plant.
2. Explain any important adjustments during year.
3. Explain any difference between the amount for book cost of plant retired, line..., column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108 in the

Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries should be made to tentatively functionalize the book cost of the

plant retired. In addition, all cost included in retirement work in progress at year end should be included in the appropriate functional classifications.

5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

6. In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

Line No.	Item (a)	Total (b)	Electric plant in service (c)	Electric plant held for future use (d)	Electric plant leased to others (e)
1	Balance beginning of year.....	\$ 126 255 178	\$ 126 255 178	\$ 0	\$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense.....	23 706 739	23 647 339	59 400	
4	(413) Expenses of electric plant leased to others.....				
5	Transportation expenses-clearing.....	830 525	830 525		
6	Other clearing accounts.....				
7	Other accounts (specify):				
8					
9	Total Depreciation Provisions for year.....	24 537 264	24 477 864	59 400	
10	Net charges for plant retired:				
11	Book cost of plant retired.....	9 023 839	9 023 839		
12	Cost of removal.....	2 366 835	2 366 835		
13	Salvage (credit).....	(3 551 909)	(3 551 909)		
14	Net charges for plant retired.....	7 838 765	7 838 765	59 400	
15	Other debit or credit items (describe):				
16					
17	BALANCE END OF YEAR..	142 953 677	142 894 277	59 400*	

B. Balances at End of Year According to Functional Classifications

18	Steam production.....	83 426 655	83 367 255	59 400	
19	Nuclear production.....				
20	Hydraulic production—Conventional.....				
21	Hydraulic production—Pumped Storage.....				
22	Other production.....	2 224 983	2 224 983		
23	Transmission.....	15 239 857	15 239 857		
24	Distribution.....	34 610 635	34 610 635		
25	General.....	7 451 547	7 451 547		
26	TOTAL..	142 953 677	142 894 277	59 400	

*Mothballed Coal Handling Equipment - 1976 Depreciation Only

Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 1976

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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing pur-

poses, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.
 4. Unmetered sales should be included below. The de-

tails of such sales should be given in a footnote.

5. Classification of Commercial and Industrial Sales, Account 442, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater generally than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

Line No.	Account (a)	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Amount for year (b)	Increase or decrease from preceding year (c)	Amount for year (d)	Increase or decrease from preceding year (e)	Number for year (f)	Increase or decrease from preceding year (g)
1	SALES OF ELECTRICITY	\$	\$				
2	440 Residential sales.....*	118 854 804	14 624 569	2 910 938 765	4 466 859	243 548	4 333
3	442 Commercial and industrial sales:						
4	Small (or commercial) see instr. 5.....*	70 830 098	9 614 543	1 803 881 910	36 912 278	27 221	682
5	Large (or industrial) see instr. 5.....*	90 194 620	18 540 350	3 563 741 971	266 949 609	599	1
6	444 Public street and highway lighting*.....	2 620 277	379 834	34 637 518	2 582 624	29	(16)
7	445 Other sales to public authorities.....	16 254 846	2 973 906	487 304 983	20 104 227	2 010	129
8	446 Sales to railroads and railways.....						
9	448 Interdepartmental sales.....						
10	Total sales to ultimate consumers.....	298 754 645	46 133 202	8 800 505 147	331 015 597	273 407	5 129
11	447 Sales for resale.....	41 517	41 517	1 192 100	1 192 100	1	1
12	Total sales of electricity.....	298 796 162	46 174 719	8 801 697 247	332 207 697	273 408	5 130
13	OTHER OPERATING REVENUES						
14	450 Forfeited discounts.....						
15	451 Miscellaneous service revenues.....	949 211	103 669				
16	453 Sales of water and water power.....						
17	454 Rent from electric property.....	1 210 715	151 463				
18	455 Interdepartmental rents.....						
19	456 Other electric revenues.....	408 259	77 808				
20							
21							
22							
23							
24	Total other operating revenues.....	2 568 185	332 940				
25	Total electric operating revenues.....	301 364 347	46 507 659				

* For amounts relating to unbilled revenue by accounts, see pages 410, 411, and 414.

1/ Includes \$ None unbilled revenues.

2/ Includes None Kwh relating to unbilled revenues.

List here the total number of "All Electric" customers (estimated where not known)(not subject to audit certification):

(See page 108 Important Changes During the Year, for important new territory added and important rate increases or decreases)

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SALES OF ELECTRICITY—BY COMMUNITIES

1. Report below the information called for concerning sales of electricity in each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. If reporting is not by communities, the territory embraced within the reported area shall be indi-

cated. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. The information called for by this schedule, however, may be reported by individual communities of such size as required by a state regulatory commission concerned.

Line No.	Community (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		Operating revenues (b)	Kilowatt-hours sold (c)	Av. No. of cust. per month (d)	Operating revenues (e)	Kilowatt-hours sold (f)	Av. No. of cust. per month (g)
1	Tampa	\$ 88 604 665	2174 704 984	177 021	\$ 80 360 736	2315 425 682	19 166
2	Polk County	13 513 207	331 568 799	28 778	13 615 410	414 214 220	3 402
3	Plant City	8 820 262	213 532 794	19 287	60 734 172	2453 350 307	2 592
4	Pasco County	2 406 058	57 681 532	5 715	3 287 301	105 169 372	960
5	S. Hillsboro	5 510 612	133 450 656	12 747	3 027 099	79 464 300	1 700
6							
7	Total	118 854 804	2910 938 765	243 548	161 024 718	5367 623 881	27 820
8							
9							
10							
11							
12							
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36							
37							
38							
39							
40							
41							
42	Total billed						
43	Total unbilled revenue *	None	None	—	None	None	—
44							
45	Total						

* Report amount of unbilled revenue as of end of year 410

SALES OF ELECTRICITY—BY COMMUNITIES (Continued)

2. The information to be shown below should be on the same basis as provided in Schedule entitled "Electric Operating Revenues," page 409.

4. The totals for Accounts 440, 442, 444, and 445 should agree with the amounts for those accounts shown in Schedule entitled "Electric Operating Revenues."

3. Provide a subheading for sales in each State, also a total for each State of sales not required by this schedule to be reported for each community.

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			Line No.
Operating revenues (h)	Kilowatt-hours sold (i)	Av. No. cust. per month (j)	Operating revenues (k)	Kilowatt-hours sold (l)	Av. No. cust. per month (m)	Operating revenues (n)	Kilowatt-hours sold (o)	Av. No. of cust. per month (p)	
\$ 2212 187	29376 001	6	\$ 13299 808	413107783	1232	\$ 184477396	4932614450	197 425	1
204 161	2689 838	7	1300 813	32337584	370	28633591	780810441	32 557	2
129 718	1714 493	4	842 316	20880698	241	70526468	2689478292	22 124	3
42 299	509 754	4	374 790	9119388	107	6110448	172480046	6 786	4
31 912	347 432	8	437 119	11859530	60	9006742	225121918	14 515	5
2620 277	34637 518	29	16254 846	487304983	2010	298754645	8800505147	273 407	6
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									38
									39
									40
									41
None	None	-	None	None		None	None	-	42
									43
									44
									45

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.
 2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) thus: FP, for firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), for firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), for firm power supplementing customer's own generation or other purchases; DP, for dump power; O, for other. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin, providing a subtotal for each state (or county) of delivery in columns (l) and (p), suitably identified in column (e).
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).
 4. If delivery is made at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; customer owned or leased, CS.

tomers own generation or other purchases; DP, for dump power; O, for other. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin, providing a subtotal for each state (or county) of delivery in columns (l) and (p), suitably identified in column (e).
 3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).
 4. If delivery is made at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export across State lines (c)	F. P. C. Rate Schedule No. (d)	Point of Delivery (e)	Substation (f)	Kw or Kva of Demand (Specify which)		
							Contract demand (g)	Average monthly maximum demand (h)	Annual maximum demand (i)
1	Seminole Electric Cooperative, Inc.	FP		5	SR-674 @ Polk Co Line		600	567	699
2				(WR-1)					
3									
4									
5									
6									
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44									

SALES FOR RESALE (Account 447) (Continued)

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (g). The number of kilowatts of maximum demand to be shown in column (h) and (i) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (j) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (o) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of demand reading (j)	Voltage at which delivered (k)	Kilowatt-hours (l)	REVENUE				Revenue per kwh (q)	Line No.
			Demand Charges (m)	Energy (n)	Other Charges Fuel Adjustm't (o)	Total (p)		
30 Min	13 800	1 192 000	\$ 23 902.58	\$ 14 038.97	\$ 3 574.91	\$ 41 516.46	Cents 3.48	1
								2
								3
								4
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								42
								43
								44

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Kwh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
	Residential		\$			Cents
1	Schedule 1-Residential	2897 864 284	117 559 445	243 530	11 899	4.06
2	96-Area Lights	13 074 481	1 295 359	20 194		9.91
3				(20 176) Dupl.		
4	Total	2910 938 765	118 854 804	243 548	11 952	4.08
5						
6	Fuel Adj.-Incl. in above					
7	Schedule 1-Residential		9 720 125			
8	96-Area Lights		44 546			
9	Total		9 764 671			
10						
11	Com'l & Industrial					
12	Schedule 1-Residential	35 254 120	1 342 086	1 566	22 512	3.81
13	25-Sm.Lgt.&Pwr.	631 814 111	30 259 210	24 573	25 712	4.79
14	36-Lrg.Lgt.&Pwr.	3282 693 493	94 425 317	1 655	1983 501	2.88
15	37-Interruptible					
16	Mining	1138 813 700	27 323 571	8	142351 713	2.40
17	39-Interruptible					
18	Furnace	249 246 000	5 368 686	2	124623 000	2.15
19	95-Temp.Service	596 707	20 623			3.46
20	96-Area Lgts.	29 205 750	2 285 225	17 094		7.82
21				(17 078) Dupl.		
22	Total	5367 623 881	161 024 718	27 820	192 941	3.00
23						
24						
25	Fuel Adj.-Incl. in above					
26	Schedule 1-Residential		119 610			
27	25-Sm.Lgt.&Pwr.		2 160 956			
28	36-Lrg.Lgt.&Pwr.		11 201 619			
29	37-Interruptible					
30	Mining		3 883 409			
31	39-Interruptible					
32	Furnace		815 864			
33	96-Area Lgts.		99 627			
34	Total		18 281 085			
35						
36						
37						
38						
39						
40						
41						
42	Total billed					
43	Total unbilled revenue *	None	None	—	—	—
44	Total					

*Report amount of unbilled revenue as of end of year for each applicable revenue account subheading. 414

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Kwh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly)

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
			\$			Cents
1	<u>Street Lighting</u>					
2	Schedule	34 637 518	2 620 277	29	1 194 397	7.56
3						
4	<u>Fuel Adj.-Incl. in above</u>		118 123			
5						
6	<u>Other Public Authorities</u>					
7	Schedule 1-Residential	765 971	29 176	38	20 157	3.80
8	25-Sm.Lgt.&Pwr.	97 533 639	4 464 126	1 814	53 767	4.58
9	36-Lrg.Lgt.&Pwr.	384 820 829	11 473 529	157	2 451 088	2.98
10	96-Area Lgts.	4 184 544	288 015	1 996		6.88
11				(1 995) Dupl.		
12	Total	487 304 983	16 254 846	2 010	242 440	3.34
13						
14	<u>Fuel Adj.-Inc. in above</u>					
15	Schedule 1-Residential		2 558			
16	25-Sm.Lft.&Pwr.		333 825			
17	36-Lrg.Lgt.&Pwr.		1 313 058			
18	96-Area Lgts.		14 097			
19	Total		1 663 538			
20						
21						
22						
23			9,764,671			
24			18,281,085			
25			118,123			
26			1,663,538			
27			29,827,417			
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42	Total billed					
43	Total unbilled revenue *	None	None			
44	Total	8800 505 147	298 754 645	273 407		

*Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

1. Report particulars concerning sales included in Accounts 446 and 448. may be grouped.
2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales
3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.
4. Designate associated companies.
5. Provide subheading and total for each account.

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
1	Account 446	None		\$	Cents
2	Account 447	None			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

1. Report particulars concerning rents received included in Accounts 454 and 455. the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455.
2. Minor rents may be grouped by classes.
3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby
4. Designate if lessee is an associated company.
5. Provide a subheading and total for each account.

Line No.	Name of Lessee or Department (a)	Description of property (b)	Amount of revenue for year (c)
		ACCOUNT 454	
31	Cities Service Oil Co.	Land	\$ 26 977
32	Airdrome Tire Co.	Land	2 400
33	Tampa Ship Repair & Dry Dock	Land	15 500
34	Hardin-Lowrey Realty Co.	Land	472
35	Perry Gibbons	Land	1 500
36	Council Farms Inc.	Land	12 425
37	Forest E. Veit	Land	5 000
38	W. W. Ragg	Land	1 200
39	Tam-Bay Realty Inc.	Land	1 150
40	Mineral Aggregates	Land	7 000
41	Elsberry Farms	Land	920
42	66 - Parcels	Land	5 759
43	University of S. Florida	Transformers	180
44	Florida Telephone Co.	Pole Attachments	13 634
45	Western Union	Pole Attachments	19
46	General Telephone Co.	Pole Attachments	646 444
47	Teleprompter Corp.	Pole Attachments	90 438
48	TMP of Lakeland	Pole Attachments	12 705
49	Warner Cable Corp.	Pole Attachments	75 007
50		Amount Carried Forward	918 730

SALES TO RAILROADS AND RAILWAYS AND INTERDEPARTMENTAL SALES (Accounts 446, 448)

- | | |
|--|--|
| <p>1. Report particulars concerning sales included in Accounts 446 and 448.</p> <p>2. For Sales to Railroads and Railways, Account 446, give name of railroad or railway in addition to other required information. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales</p> | <p>may be grouped.</p> <p>3. For Interdepartmental Sales, Account 448, give name of other department and basis of charge to other department in addition to other required information.</p> <p>4. Designate associated companies.</p> <p>5. Provide subheading and total for each account.</p> |
|--|--|

Line No.	Item (a)	Point of delivery (b)	Kilowatt-hours (c)	Revenue (d)	Revenue per kwh (e)
				\$	Cents
1					
2					
3					
4					
5					
6					
7					
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11					
12					
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20					

RENT FROM ELECTRIC PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 454, 455)

- | | |
|---|--|
| <p>1. Report particulars concerning rents received included in Accounts 454 and 455.</p> <p>2. Minor rents may be grouped by classes.</p> <p>3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby</p> | <p>the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to Account 454 or 455.</p> <p>4. Designate if lessee is an associated company.</p> <p>5. Provide a subheading and total for each account.</p> |
|---|--|

Line No.	Name of Lessee or Department (a)	Description of property (b)	Amount of revenue for year (c)
31		Amount Brought Forward	\$ 918 730
32	Florida Video	Pole Attachments	4 900
33	Polk Cablevision	Pole Attachments	336
34	Honeywell Inc.	Relays	1 824
35	C. F. Chemical Co.	Substation	31 772
36	IMC Chemical Co.	Substation	35 661
37	Florida Power & Light Co.	Portion of Tie Line	209 520
38	Florida Phosphate Terminal	Electric Facilities	6 025
39	Holobeam Inc.	Truck & Operator	476
40	Busch Gardens	Truck & Operator	1 097
41	University of South Florida	Standby Generator	374
42			<u>\$1 210 715</u>
43			
44			
45			
46			
47			
48			
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50			

SALES OF WATER AND WATER POWER (Account 453)

1. Report below the information called for concerning revenues derived during the year from sales to others of water or water power.

2. In column (c) show the name of the power development of the respondent supplying the water or water power sold.
3. Designate associated companies.

Line No.	Name of purchaser (a)	Purpose for which water was used (b)	Power plant development supplying water or water power (c)	Amount of revenue for year (d)
1				\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
		TOTAL		

MISCELLANEOUS SERVICE REVENUES AND OTHER ELECTRIC REVENUES (Accounts 451, 456)

1. Report particulars concerning miscellaneous service revenues and other electric revenues derived from electric utility operations during year. Report separately in this schedule the total revenues from operation of fish and wildlife and recreation facilities, regardless of whether such facilities are operated by

company or by contract concessionaires. Provide a subheading and total for each account. For account 456, list first revenues realized through Research and Development ventures, see account 456.
2. Designate associated companies.
3. Minor items may be grouped by classes.

	Name of company and description of service (a)	Am of Revenue for Year (b)
11	<u>ACCOUNT 451</u>	\$ 949 211
12		
13	<u>ACCOUNT 456</u>	
14	Sale of Steam	\$ 191 126
15	Collection Fee - Florida State Sales Tax	144 330
16	Profit on Miscellaneous Sales	72 803
17		\$ <u>408 259</u>
18		
19		
20		
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42		
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44		
45	TOTAL	

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.

2. If the increases and decreases are not derived from previously reported figures explain in footnotes.

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
		\$	\$
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	<i>Operation</i>		
4	500 Operation supervision and engineering.....	592 928	112 215
5	501 Fuel.....	128 641 158	29 410 995
6	502 Steam expenses.....	2 412 111	327 667
7	503 Steam from other sources.....		
8	504 Steam transferred—Cr.....	()	
9	505 Electric expenses.....	1 430 857	263 934
10	506 Miscellaneous steam power expenses.....	3 505 969	614 361
11	507 Rents.....	20 672	(10 440)
12	Total operation.....	136 603 695	30 718 732
13	<i>Maintenance</i>		
14	510 Maintenance supervision and engineering.....	251 053	15 744
15	511 Maintenance of structures.....	580 503	24 116
16	512 Maintenance of boiler plant.....	9 531 827	(652 147)
17	513 Maintenance of electric plant.....	4 208 316	1 111 681
18	514 Maintenance of miscellaneous steam plant.....	611 670	(93 469)
19	Total maintenance.....	15 183 369	405 925
20	Total power production expenses—steam power.....	151 787 064	31 124 657
21	NUCLEAR POWER GENERATION		
22	<i>Operation</i>		
23	517 Operation supervision and engineering.....		
24	518 Fuel.....		
25	519 Coolants and water.....		
26	520 Steam expenses.....		
27	521 Steam from other sources.....		
28	522 Steam transferred—Cr.....	()	
29	523 Electric expenses.....		
30	524 Miscellaneous nuclear power expenses.....		
31	525 Rents.....		
32	Total operation.....		
33	<i>Maintenance</i>		
34	528 Maintenance supervision and engineering.....		
35	529 Maintenance of structures.....		
36	530 Maintenance of reactor plant equipment.....		
37	531 Maintenance of electric plant.....		
38	532 Maintenance of miscellaneous nuclear plant.....		
39	Total maintenance.....		
40	Total power production expenses—nuclear power.....		
41	HYDRAULIC POWER GENERATION		
42	<i>Operation</i>		
43	535 Operation supervision and engineering.....		
44	536 Water for power.....		
45	537 Hydraulic expenses.....		
46	538 Electric expenses.....		
47	539 Miscellaneous hydraulic power generation expenses.....		
48	540 Rents.....		
49	Total operation.....		
50	<i>Maintenance</i>		
51	541 Maintenance supervision and engineering.....		
52	542 Maintenance of structures.....		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
53	HYDRAULIC POWER GENERATION (Continued)	\$	\$
54	543 Maintenance of reservoirs, dams and waterways.....		
55	544 Maintenance of electric plant.....		
56	545 Maintenance of miscellaneous hydraulic plant.....		
57	Total maintenance.....		
58	Total power production expenses—hydraulic power.....		
59	OTHER POWER GENERATION		
60	<i>Operation</i>		
61	546 Operation supervision and engineering.....	399	317
62	547 Fuel.....	3 520 208	(1 728 206)
63	548 Generation expenses.....	9 298	(7 293)
64	549 Miscellaneous other power generation expenses.....	4 795	(16 036)
65	550 Rents.....		
66	Total operation.....	3 534 700	(1 751 218)
67	<i>Maintenance</i>		
68	551 Maintenance supervision and engineering.....	303	303
69	552 Maintenance of structures.....	5 478	(11 179)
70	553 Maintenance of generating and electric plant.....	143 483	55 030
71	554 Maintenance of miscellaneous other power generation plant.....	16 427	17 407
72	Total maintenance.....	165 691	61 561
73	Total power production expenses—other power.....	3 700 391	(1 689 657)
74	OTHER POWER SUPPLY EXPENSES		
75	555 Purchased power.....	(2 702 077)	(7 735 796)
76	556 System control and load dispatching.....		
77	557 Other expenses.....		
78	Total other power supply expenses.....	(2 702 077)	(7 735 796)
79	Total power production expenses.....	152 785 378	21 699 204
80	TRANSMISSION EXPENSES		
81	<i>Operation</i>		
82	560 Operation supervision and engineering.....	363 150	58 335
83	561 Load dispatching.....	308 732	27 324
84	562 Station expenses.....	203 299	25 689
85	563 Overhead line expenses.....	49 549	4 037
86	564 Underground line expenses.....	5 205	3 091
87	565 Transmission of electricity by others.....	693	(3 928)
88	566 Miscellaneous transmission expenses.....	149 168	62 351
89	567 Rents.....	60 653	14 203
90	Total operation.....	1 140 449	191 102
91	<i>Maintenance</i>		
92	568 Maintenance supervision and engineering.....	30 060	12 041
93	569 Maintenance of structures.....	3 531	(2 877)
94	570 Maintenance of station equipment.....	884 143	440 745
95	571 Maintenance of overhead lines.....	219 273	(55 923)
96	572 Maintenance of underground lines.....	857	(862)
97	573 Maintenance of miscellaneous transmission plant.....	39	2
98	Total maintenance.....	1 137 903	393 126
99	Total transmission expenses.....	2 278 352	584 228
100	DISTRIBUTION EXPENSES		
101	<i>Operation</i>		
102	580 Operation supervision and engineering.....	554 481	93 462
103	581 Load dispatching.....		
104	582 Station expenses.....	270 793	6 796
105	583 Overhead line expenses.....	273 607	(26 189)
106	584 Underground line expenses.....	99 348	32 187
107	585 Street lighting and signal system expenses.....	81 610	(16 162)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
108	DISTRIBUTION EXPENSES (Continued)	\$	\$
109	586 Meter expenses.....	620 066	135 584
110	587 Customer installations expenses.....	896 685	(115 748)
111	588 Miscellaneous distribution expenses.....	999 591	132 132
112	589 Rents.....	61 862	(4 161)
113	Total operation.....	3 858 043	237 901
114	Maintenance		
115	590 Maintenance supervision and engineering.....	139 269	3 170
116	591 Maintenance of structures.....	15 716	5 497
117	592 Maintenance of station equipment.....	413 573	38 692
118	593 Maintenance of overhead lines.....	1 664 480	(66 899)
119	594 Maintenance of underground lines.....	247 323	(38 845)
120	595 Maintenance of line transformers.....	152 039	37 461
121	596 Maintenance of street lighting and signal systems.....	352 847	9 806
122	597 Maintenance of meters.....	83 340	4 383
123	598 Maintenance of miscellaneous distribution plant.....	3 805	(5 491)
124	Total maintenance.....	3 072 392	(12 226)
125	Total distribution expenses.....	6 930 435	225 675
126	CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	901 Supervision.....	172 630	30 508
129	902 Meter reading expenses.....	809 037	28 867
130	903 Customer records and collection expenses.....	3 163 531	343 703
131	904 Uncollectible accounts.....	968 592	(44 030)
132	905 Miscellaneous customer accounts expenses.....	298	277
133	Total customer accounts expenses.....	5 114 088	359 325
134	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	907 Supervision.....	34 850	34 850
137	908 Customer assistance expenses.....	392 753	392 753
138	909 Informational and instructional expenses.....	259 686	259 686
139	910 Miscellaneous customer service & informational expenses.....	2 567	2 567
140	Total customer service and informational expenses.....	689 856	689 856
141	SALES EXPENSES		
142	Operation		
143	911 Supervision.....	4 789	(19 027)
144	912 Demonstrating and selling expenses.....	108 021	(219 226)
145	913 Advertising expenses.....	535	(1 098)
146	916 Miscellaneous sales expenses.....	683	(3 010)
147	Total sales expenses.....	114 028	(242 361)
148	ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	920 Administrative and general salaries.....	3 231 404	486 254
151	921 Office supplies and expenses.....	1 439 515	63 703
152	922 Administrative expenses transferred—Cr.....	(1 254 494)	(60 972)
153	923 Outside services employed.....	460 129	7 255
154	924 Property insurance.....	661 358	121 385
155	925 Injuries and damages.....	562 006	124 450
156	926 Employee pensions and benefits.....	3 948 776	659 876
157	927 Franchise requirements.....		
158	928 Regulatory commission expenses.....	192 873	(25 708)
159	929 Duplicate charges—Cr.....	()
160	930.1 General advertising expenses.....	149 948	149 948

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for year (b)	Increase or decrease from preceding year (c)
161	ADMINISTRATIVE AND GENERAL EXPENSES (Continued)	\$	\$
162	930.2 Miscellaneous general expenses -----	1 573 001	152 443
163	931 Rents.....	278 213	74 049
164	Total operation.....	11 242 729	1 752 683
	<i>Maintenance</i>		
165	932 Maintenance of general plant.....	1 347 358	37 892
166	Total administrative and general expenses.....	12 590 087	1 790 575
167	Total Electric Operation and Maintenance Expenses.....	180 502 224	25 106 502
168			

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
169	Power Production Expenses.....	\$	\$	\$
170	Electric Generation:			
171	Steam power.....	136 603 695	15 183 369	151 787 064
172	Nuclear power.....			
173	Hydraulic—Conventional			
174	Hydraulic—Pumped Storage			
175	Other power.....	3 534 700	165 691	3 700 391
176	Other power supply expenses.....	(2 702 077)		(2 702 077)
177	Total power production expenses.....	137 436 318	15 349 060	152 785 378
178	Transmission Expenses.....	1 140 449	1 137 903	2 278 352
179	Distribution Expenses.....	3 858 043	3 072 392	6 930 435
180	Customer Accounts Expenses.....	5 114 088		5 114 088
181	Customer Service and Informational Expenses	689 856		689 856
182	Sales Expenses.....	114 028		114 028
183	Adm. and General Expenses.....	11 242 729	1 347 358	12 590 087
184	Total Electric Operation and Maintenance Expenses...	22 159 193	5 557 653	27 716 846

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

Number of electric department employees, payroll period ended October 31, 1976

1. Total regular full-time employees.....	2 270
2. Total part-time and temporary employees.....	52
	2 322
3. Total employees.....	

The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

If the respondent's payrolls for the reported period include any special construction forces include such employees as part-time and temporary employees and show the number of such

special construction employees so included.

The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

LEASE RENTALS CHARGED

1. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right or land or other tangible property and equipment to another (lessee) for a specified period of one year or more for rent.

2. Report below, for leases with annual charges of \$25,000 or more, but less than \$250,000 the data called for in columns a, b (description only), f, g and j.

3. For leases having annual charges of \$250,000 or more, report the data called for in all the column below.

4. The annual charges referred to in Instruction 1 and 2 include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreci-

ation, assumed interest or dividends on the lessor's securities, cost of property replacements* and other expenses with respect to leased property except the expenses of operating and maintaining such leased property. Expenses paid by lessee are to be itemized in column f below.

5. Leases of construction equipment in connection with construction work in progress are not required to be reported herein. Continuous, master or open-end leases for EDP or office equipment, automobile fleets and other equipment that is short-lived and replaced under terms of the lease or for pole rentals shall report only the data called for in columns a, b (description only), f, g and j, unless the lessee has the option to purchase the property.

6. In column (a) report the name of the lessor. List

A. LEASE RENTAL CHARGED TO ELECTRIC OPERATING EXPENSES

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)
Gulfcoast Business Machines	Duplicating Machines	
International Business Machines Corporation	Accounting Machines	
Leasco Capital Equipment Company	Accounting Machines	

*See Electric Plant Instruction 6 and Operating Expense Instruction 3 of the Uniform System of Accounts.

LEASE RENTALS CHARGED (Continued)

lessors which are associated companies (describing association) first, followed by non-associated lessors.

7. In column (b) for each leasing arrangement, report in order, classified by generating station, transmission line, distribution system, large substation, or other operating unit or system, followed by any other leasing arrangements not covered under the preceding classifications:

Description of the property, whether lease is a sale and leaseback, whether lessee has option to purchase and conditions of purchase, whether lease is cancellable by either party and the cancellation conditions, state the tax treatment used, the accounting treatment of the lease payments (levelized charges to expense or other treatment), the basis of any charges apportioned between the lessor and lessee, and the responsibility

of the respondent for operation and maintenance expenses and replacement of property.

The above information is to be reported with initiation of the lease and thereafter when changed or every five years, whichever ever occurs first.

8. Report in column (d), as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market value of the property if greater than original cost and indicate as shown. If leased property is part of a larger unit, such as part of a building, indicate without associating any cost or value with it.

9. Report in column (k) below the estimated remaining annual charges under the current term of the lease. Do not apply a present value factor to the estimate. Assume that cancellable leases will not be cancelled when estimating the remaining charges.

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES

Original Cost (G) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lessee - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		
		\$ 31				506	
		18 900				507	
		5 600				567	
		177				588	
		24 266				589	
		5 990				921	
		10 603				931	
		\$ 65 627					
		\$ 844				507	
		4 368				566	
		13 821				567	
		87				580	
		8 300				589	
		258 841				903	
		2 522				921	
		501				926	
		8 176				930	
		52 191				931	
		7 046				932	
		\$356 697					
		\$ 17 684				567	
		2 621				589	
		20 057				903	
		175 373				931	
		5 550				932	
		\$221 285					

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Name of Lessor (a)	Basic Details of Lease (b)	Terminal Dates of Lease, Primary (P) or Renewal (R) (c)

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

International Business Machines Corporation	Accounting Machines	
Gulfcoast Business Machines	Duplicating Machines	

A. LEASE RENTALS CHARGED TO ELECTRIC OPERATING EXPENSES (Continued)

Original Cost (0) or Fair Market Value (F) of Property (d)	Expenses to be Paid By Lesse - Itemize (e)	AMOUNT OF RENT - CURRENT TERM				Account Charged (j)	Remaining Annual Charges Under Lease Est. if Not Known (k)
		Current Year		Accumulated to Date			
		Lessor (f)	Other (g)	Lessor (h)	Other (i)		

B. OTHER LEASE RENTALS CHARGED (Such as to Deferred Debits, etc.)

		\$2 208				163	
		415				5480	
		<u>\$2 623</u>					
		\$1 163				163	
		1 888				184	
		<u>\$3 051</u>					

INTERCHANGE POWER (Included in Account 555)

1. Report below all of the kilowatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.
 2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "X" in column (b).

3. Particulars of settlements for interchange power shall be furnished in a footnote or supplemental schedule which includes the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were deter-

mined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of company (a)	Interchanges across State lines (b)	FPC Rate Schedule Number (c)	Point of interchange (d)	Voltage at which interchanged (e)	KILOWATT-HOURS			Amount of settlement (i)
						Received (f)	Delivered (g)	Net difference (h)	
1	Florida Power Corp(2)			Pebbledale Sub.	230 KV	342 000	604 786 000	(604 444 000)	\$
2		W. Lake Wales	230 KV	271 840 000	29 137 000	242 703 000			
3		Higgins Plant	115 KV	4 000	0	4 000			
4		Denham Sub.	69 KV	1 725 000	62 427 000	(60 702 000)			
5		Orchid Springs Sub.	69 KV	2 532 000	34 779 000	(32 247 000)			
6		Dade City Sub.	69 KV	106 121 000	1 067 000	105 054 000			
7		Lake Tarpon Sub.	230 KV	2 029 756 000	11 505 000	2018 251 000			
8		Fort Meade	69 KV	0	0	0			
9	Sub Total					2 412 320 000	743 701 000	1668 619 000	(4311 880.19)
11	City Of Lakeland(5)			Larson Sub.	69 KV	123 150 000	39 046 000	84 104 000	
12		Highland City Sub.	69 KV	27 016 000	5 633 000	21 383 000			
13	Sub Total					150 166 000	44 679 000	105 487 000	(48 046.36)
15	Fla. Pwr & Lgt Co(2)			Ruskin Sub.	230 KV	97 095 000	2 030 845 000	(1933 750 000)	1657 849.24
17	TOTAL					2 659 581 000	2 819 225 000	(159 644 000)	(2702 077.31)

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2) (ELECTRIC)

Report below the information called for concerning items included in miscellaneous general expenses.

Line No.	Description of Item (a)	Amount (b)
1	Industry association dues.....	\$ 102 966
2	Nuclear power research expenses.....	
3	Other experimental and general research expenses.....	1 163 415
4	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent.....	204 573
6	Other expenses (items of \$100 or more must be listed separately showing the (1) purpose, (2) recipient, and (3) amount of such items. Amounts of less than \$100 may be grouped by classes if the number of items so grouped is shown)	
9	Directors Fees & Expenses (see Pg 427-A)	29 138
10	N. Y. Stock Exchange Listing Fee	15 063
11	Government Information Expense (see Pg 427-B)	24 980
12	Filing Fee-Form 12-K	250
13	Bank Service - Commercial Paper	373
14	Chamber of Commerce Dues (see Pg 27-A)	16 099
15	Charter Tax - Preferred Stock	1 295
16	Certification of Reincorporation	1 103
17	Bind & Gold Stamp Stock Certificate	903
18	Inspection of Bondable Property	2 300
19	Print Stock	3 460
20	Purchase Security Contract	3 150
21	Stock - Bound Volumes	729
22	Strawberry Festival (see Pg 427-B)	2 640
23	Citrus Showcase	20
24	23 Items Less Than \$100	544
25	National and Local Institutions Adv. Exp.	149 948
26	TOTAL	1 722 949

CONSTRUCTION OVERHEADS—ELECTRIC

- Report below the information called for concerning construction overheads for the year.
 - List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
 - On page 428 furnish the requested explanatory information concerning construction overheads.
 - A respondent should not report "none" to this schedule
- if no overhead apportionments are made, but rather should explain on page 428 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. Engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs shall be considered overheads for the purpose of formulating a response to this schedule.

Line No.	Description of overhead (a)	Total Amount Charged for the Year (b)	Total Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
		\$	\$	%
1	Construction Expenditures on Electric Plant 1976		60 525 809.36	
3	Allowance for Funds Used During Construction	1 890 846.54		3.12
5	Pension Cost	653 708.69		1.08
6	Taxes	499 649.76		.83
7	Administrative & General	1 362 137.74		2.25
9	Sub Total Overhead		4 406 342.73	
14	TOTAL	4 406 342.73	56 119 466.63	7.28

CHAMBERS OF COMMERCE DUES

Auburndale Chamber of Commerce	\$ 250
Greater Mulberry Chamber of Commerce	250
Ruskin Chamber of Commerce	470
Tampa Chamber of Commerce	10 000
Winter Haven Chamber of Commerce	1 000
Greater Brandon Chamber of Commerce	578
Chamber of Commerce of the U.S.	1 200
East Hillsborough Chamber of Commerce	1 700
Ybor City Chamber of Commerce	500
4 Local Chamber of Commerce-less than \$100 each	<u>151</u>
	<u>\$16 099</u>

<u>Directors Fees & Expenses</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
A. S. Estes	\$ 4 350	\$ 40	\$ 4 390
H. R. Guild	3 750	1 050	4 800
R. D. Chapman	3 750	123	3 873
W. C. Fitkin	3 300	475	3 775
R. M. Clewis Jr.	4 200	-	4 200
E. L. Flom	1 450	-	1 450
C. P. Lykes	1 450	-	1 450
W. C. MacInnes	4 200	-	4 200
W. J. Turbeville Jr.	750	-	750
J. D. Welch Jr.	250	-	250
	<u>\$27 450</u>	<u>\$1 688</u>	<u>\$29 138</u>

Strawberry Festival (Community Affairs)

Hillsborough County Fair Association	\$ 2 600
Festival Banner	40
	<u>\$ 2 640</u>

Government Information Expense

Employee Expenses (Lodging etc.)	\$18 424
Teco Vehicle Usage Allocation	7
Teco Payroll	72
Air Fares	4 274
Car Rentals	1 000
Florida Legislative Reporters Inc.	500
Alcalde, Henderson & O'Bannon Ltd.	703
	<u>\$24 980</u>

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction and (f) whether the overhead is directly or indirectly assigned.

2. State the general policy with respect to the capitalization of allowance for funds used during construction to include: (a) the general classes of property included in the allowance base, (b) the method used to compute the allowance, (c) the allowance computation period and (d) the specific factors to support the allowance rate for the year.

Allowance for funds used during construction (AFDC) is applied to each specific construction work order that is not in service. AFDC is figured only when specific construction expenditures not in service are in excess of the 60 million dollars included in the rate base. AFDC is accrued at an annual gross rate of 8.49%. AFDC during 1976 was \$1,890,846.54.

Pension cost and payroll taxes are expressed as a percentage of total monthly payroll. This percentage is applied to each construction work order with payroll transactions. Taxes in the amount of \$499,649.76 and pension cost in the amount of \$653,708.69 were applied to construction work orders during 1976.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workman's compensation insurance cost and general liability insurance cost. These expenses are expressed as a percentage of total payroll and are allocated to construction on the basis of payroll charged directly to construction. A & G in the amount of \$1,362,137.74 was charged to construction in 1976.

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except Amortization of Acquisition Adjustments)**

1. Report in section A for the year amounts of; depreciation expense (account 403) according to plant functional classifications and depreciation expense in total only applicable to common plant allocated to the electric department, amortization of limited-term electric plant (account 404) amortization of other electric plant (account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (accounts 404 and 405). State the basis used to compute the charges and whether any changes has been made in the basis or rates used from the preceding report year.

3. Complete reporting of all available information called for in section C shall be made every fifth year beginning with report year 1971, with only changes to columns (c) through (g) from the preceding complete report to be reported annually.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing sub-totals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d) and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. SUMMARY OF DEPRECIATION AND AMORTIZATION CHARGES

Line No.	Functional Classification (a)	Depreciation Expense (account 403) (b)	Amortization of limited-term electric plant (acct. 404) (c)	Amortization of other electric plant (acct. 405) (d)	TOTAL (e)
1	Intangible plant.....	\$	\$ 1 666	\$	\$ 1 666
2	Steam production plant.....	12 259 738			12 259 738
3	Nuclear production plant.....				
4	Hydraulic production plant-Conventional.....				
5	Hydraulic production plant-Pumped Storage.....				
6	Other production plant.....	781 297			781 297
7	Transmission plant.....	2 248 066			2 248 066
8	Distribution plant.....	7 552 598			7 552 598
9	General plant.....	865 040			865 040
10	Common plant - Electric.....				
11	TOTAL	\$23 706 739	\$ 1 666	\$	\$23 708 405

B. BASIS FOR AMORTIZATION CHARGES

Column (c) is 1/20 of \$11,982.65 indebtedness cancelled in connection with a twenty-year franchise with the City of Plant City, Florida, effective August 1, 1958; and 1/20 of \$20,281.81 in connection with acquisition of Peace River Distribution System effective January 1, 1963.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. FACTORS USED IN ESTIMATING DEPRECIATION CHARGES

Line No.	Acc't. No. (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate (s) (percent) (e) *	Mortality Curve Type (f)	Average Remaining Life (g)
1	311	72 363			2.97		
2	312	231 431			2.97		
3	314	114 359			2.90		
4	315	40 729			2.90		
5	316	15 857			4.00		
6	341	1 207			4.00		
7	342	1 247			4.00		
8	344	16 346			4.00		
9	345	1 117			4.00		
10	346	13			4.00		
11	35001	1 960			2.01		
12	352	488			2.00		
13	353	39 725			2.79		
14	354	4 522			1.81		
15	355	16 693			2.92		
16	356	21 741			3.07		
17	357	681			1.91		
18	358	907			2.11		
19	359	851			2.00		
20	36001	160			2.13		
21	361	368			2.68		
22	362	30 528			3.05		
23	364	30 236			4.12		
24	365	46 323			3.73		
25	366	13 548			3.89		
26	367	15 583			3.19		
27	368	40 666			3.70		
28	369	16 282			3.12		
29	370	11 087			3.28		
30	371	387			5.00		
31	373	10 145			5.00		
32	390	14 334			2.42		
33	391	2 185			3.53		
34	392	8 976			9.21		
35	393	453			4.17		
36	394	1 740			3.80		
37	395	443			2.86		
38	397	7 410			5.00		
39	398	101			4.75		
40							
41							
42							
43							
44	TOTAL	\$833 192					

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.

Line No.	Item (a)	Kilowatt-hours (b)
SOURCES OF ENERGY		
1		
2	Generation (excluding station use):	
3	Steam	9 354 177 000
4	Nuclear	
5	Hydro—conventional	
6	Hydro—pumped storage	
7	Other	(99 285 000)
8	Less energy for pumping	
9	Net generation	9 453 462 000
10	Purchases	
11	In (gross)	2 659 581 000 Kwh
12	Out (gross)	2 819 225 000 Kwh
13	Net	(159 644 000)
14	Received	Kwh
15	Delivered	Kwh
16	Net	
17	Transmission for/by others (wheeling)	
17	Total	9 293 818 000
DISPOSITION OF ENERGY		
18		
19	Sales to ultimate consumers (including interdepartmental sales)	8 800 506 000
20	Sales for resale	1 192 000
21	Energy furnished without charge	
22	Energy used by the company (excluding station use):	
23	Electric department only	19 658 000
24	Energy losses: (Not Separated)	
25	Transmission and conversion losses	
26	Distribution losses	
27	Unaccounted for losses	
28	Total energy losses	472 462 000
29	Energy losses as percent of total on line 17	%
30	TOTAL	9 293 818 000

MONTHLY PEAKS AND OUTPUT

- Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.
- Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.*
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 17 above.
- If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

..... Interconnected System

Line No.	Month (a)	NET INTEGRATED		MONTHLY PEAK			Monthly output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of week (c)	Day of month (d)	E. S. T. Hour (e)	Type of reading (f)	
31	January	1 693 000	Monday	19	8:00 AM	60 Minutes	822 709 000
32	February	1 473 000	Tuesday	3	8:00 AM	" "	716 987 000
33	March	1 296 000	Monday	29	8:00 PM	" "	733 717 000
34	April	1 283 000	Wednesday	28	5:00 PM	" "	696 299 000
35	May	1 365 000	Thursday	13	5:00 PM	" "	755 930 000
36	June	1 452 000	Thursday	17	5:00 PM	" "	758 536 000
37	July	1 553 000	Wednesday	14	5:00 PM	" "	851 713 000
38	August	1 551 000	Monday	23	5:00 PM	" "	863 518 000
39	September	1 568 000	Tuesday	28	5:00 PM	" "	808 463 000
40	October	1 506 000	Thursday	7	7:00 PM	" "	743 318 000
41	November	1 660 000	Tuesday	30	7:00 PM	" "	733 627 000
42	December	1 657 000	Wednesday	22	9:00 AM	" "	809 001 000
TOTAL							9 293 818 000

* In some cases there may be situations of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of kw demand for determination of peaks as specified by this schedule may be unavailable. In these cases peaks may be reported which include these intermingled transactions. An

explanatory note, however, should be furnished, which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual kw amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants for the purpose of this schedule are steam plants of 25,000 kw or more of installed capacity (name plate rating). Include gas-turbine and internal combustion plants of 10,000 kw and more in this schedule. Include nuclear plants.
2. If any plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. If gas is used and purchased on a therm basis, the B.t.u. content of the gas should be given and the quantity of fuel burned converted to M cu. ft.
6. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) should be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
7. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
8. The items under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Dis-

Line No.	Item (a)	HOOKERS POINT		GANNON STATION	
		Plant Name (b)		Plant Name (c)	
1	Kind of plant (steam, internal combustion, gas turbine or nuclear).....	Steam		Steam	
2	Type of plant construction (conventional, outdoor boiler, full outdoor, etc.).....	Conventional		Outdoor Boiler	
3	Year originally constructed.....	1948		1957	
4	Year last unit was installed.....	1955		1967	
5	Total installed capacity (maximum generator name plate ratings in kw.).....	232 600		1 270 380	
6	Net peak demand on plant—kw. (60 minutes)...	214 000		1 040 000	
7	Plant hours connected to load.....	8 783		8 784	
8	Net continuous plant capability, kilowatts:				
9	(a) When not limited by condenser water....	193 000		1 062 000	
10	(b) When limited by condenser water.....	Not Normally Limited		Not Normally Limited	
11	Average number of employees.....	95		315	
12	Net generation, exclusive of plant use.....	543 121 000		4 013 391 000	
13	Cost of plant:				
14	Land and land rights.....	\$ 437 470.59		\$ 349 952.87	
15	Structures and improvements.....	5 197 031.95		20 975 697.83	
16	Equipment costs.....	29 469 550.93		149 563 202.61	
17	Total cost.....	\$ 35 104 053.47		\$ 170 888 853.31	
18	Cost per kw. of installed capacity (Line 5)...	151		135	
19	Production expenses:				
20	Operation supervision and engineering.....	\$ 81 546		\$ 289 783	
21	Fuel.....	12 802 030		58 374 933	
22	Coolants and water (nuclear plants only).....	-		-	
23	Steam expenses.....	458 811		1 218 600	
24	Steam from other sources.....	-		-	
25	Steam transferred (Cr.).....	-		-	
26	Electric expenses.....	301 566		659 073	
27	Misc. steam (or nuclear) power expenses ..	333 627		1 815 839	
28	Rents.....	4 515		9 415	
29	Maintenance supervision and engineering....	44 272		103 677	
30	Maintenance of structures.....	90 115		355 226	
31	Maintenance of boiler (or reactor) plant.....	474 977		4 943 455	
32	Maintenance of electric plant.....	556 296		2 518 992	
33	Maint. of misc. steam (or nuclear) plant ..	63 722		372 744	
34	Total production expenses.....	\$ 15 211 477		\$ 70 661 737	
35	Expenses per net kwh. (Mills—2 places)...	28.01		17.61	
36	Fuel: Kind (coal, gas, oil or nuclear).....	OIL		COAL	
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—M cu. ft.) (Nuclear, indicate).....	42 Gal. Barrel		2 000 Lb. Ton	
38	Quantity (units) of fuel burned.....	1 169 888		1 150 339	
39	Average heat content of fuel burned (B.t.u. per lb. of coal, per gal. of oil, or per cu. ft. of gas) *.....	145 622/Gal.		11 847/Lb	
40	Average cost of fuel per unit, as delivered f.o.b. plant during year.....	10.992		26.446	
41	Average cost of fuel per unit burned.....	10.943		27.053	
42	Avg. cost of fuel burned per million B.t.u.....	178.92¢		114.18¢	
43	Avg. cost of fuel burned per kwh. net gen.....	2.357¢		1.180¢	
44	Average B.t.u. per kwh. net generation.....	13 174		10 330	

* Nuclear, indicate unit.

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

patching, and Other Expenses classified as "Other Power Supply Expenses."

9. For I.C. and G.T. plants report Operating Expenses, Acc't. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acc't. Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

10. If any plant is equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined cycle operation with a conventional

steam unit, the gas turbine should be included with the steam plant.

11. If the respondent operates a nuclear power generating plant append: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, fuel enrichment by type and quantity for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in Service only.

Plant Name GANNON CRANKING UNIT	Plant Name BIG BEND STATION	Plant Name BIG BEND CRANKING UNITS	Line No.
<u>Gas Turbine</u>	<u>Steam</u>	<u>Gas Turbine</u>	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1976(+Future)	1974	4
18 000	1 336 500	175 500	5
16 000	1 064 000	75 000	6
744	8 571	2 500	7
14 000	1 052 000	144 000	8
Not Limited	Not Normally Limited	Not Limited	9
Normally Unattended	207	Normally Unattended	10
7 900 000	4 797 665 000	91 385 000	11
			12
\$	\$	\$	13
75 471.00	5 233 136.65	834 365.75	14
1 704 100.99	45 816 036.48	1 131 326.80	15
\$ 1 779 571.99	222 882 258.19	17 018 890.38	16
	\$ 273 931 431.32	\$ 18 984 582.93	17
99	205	108	18
\$	\$	\$	19
310 332	221 600	399	20
	57 464 194	3 209 876	21
	-		22
	734 699		23
	-		24
4 715	470 218	9 377	25
	1 356 503		26
	6 741		27
	103 104	304	28
	135 163	5 478	29
48 241	4 113 394		30
	1 133 029	111 669	31
	175 204		32
\$ 363 288	\$ 65 913 849	\$ 3 337 103	33
45.99	13.74	36.52	34
OIL	COAL	OIL	35
42 Gal	2 000 Lb.	42 Gal	36
Barrel	Ton	Barrel	37
23 192	2 167 408	240 590	38
137 467/Gal.	11 284/Lb.	136 501/Gal.	39
13.279	26.446	13.279	40
13.381	26.513	13.342	41
231.76¢	117.48¢	232.72¢	42
3.928¢	1.198¢	3.512¢	43
16 950	10 196	15 093	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

patching, and Other Expenses classified as "Other Power Supply Expenses."

9. For I.C. and G.T. plants report Operating Expenses, Acc't. Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Acc't. Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

10. If any plant is equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined cycle operation with a conventional

steam unit, the gas turbine should be included with the steam plant.

11. If the respondent operates a nuclear power generating plant append: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, fuel enrichment by type and quantity for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in Service only.

Plant Name	Plant Name (e)	Plant Name (f)	Line No.
PRODUCTION WAREHOUSE ETC.			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
\$ 9 682.56	\$	\$	14
374 544.93			15
461 102.61			16
\$ 845 330.10	\$	\$	17
			18
			19
\$	\$	\$	20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
\$	\$	\$	34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units

1. Report only the most efficient generating units (not to exceed 10 in number) which were operated at annual capacity factors† of 50 percent or higher. List only unit type installations, i.e., single boiler serving one turbine-generator. It is not necessary to report single unit plants in this schedule. Do not include non-condensing or automatic extraction-type turbine units operated for processing steam and electric power generation.

2. Report annual system heat rate for total conventional steam-power generation and corresponding net generation (Line 11).

3. All heat rates on this page and also on page 432/432a should be computed on the basis of total fuel burned including burner lighting and banking fuel.

Line No.	Plant Name (a)	Unit No. (b)	MW* (c)	B.I.U. Per Net Kwh. (d)	Net Generation Million Kwh. (e)	Kind of Fuel (f)
1	Hookers Point	A11	232 600	13 174	543	#6 Oil
2						
3	Gannon	1-4	617 020	11 128	1 375	#6 Oil
4	Gannon Big Bend	5&6	653 360	10 330	2 638	Coal
5						
6	Big Bend	1-3	1 336 500	10 196	4 798	Coal
7						
8						
9						
10						
Total System Steam Plants						
11			2 839 480	10 544	9 354	

*Generator rating at maximum hydrogen pressure.

†Annual Unit Capacity Factor =

Net Generation—Kwh:

Unit KW. Capacity (as included in plant total—line 5, p. 432)×8,760 hours

Detail by unit not available.

CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES

Give below the information called for concerning changes in electric generating plant capacities during the year.

A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year

Line No.	Name of plant (a)	Disposition* (b)	INSTALLED CAPACITY—KILOWATTS			Date** (f)	If sold or leased to another give name and address of purchaser or lessee (g)
			Hydro (c)	Steam (d)	Other (e)		
1	None						
2							
3							
4							
5							
6							
7							

*State whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. **Date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification—Kilowatts (c)	ESTIMATED DATES OF CONSTRUCTION	
				Start (d)	Completion (e)
1	F. J. Gannon	Unit 1 Replace Feedwater Heater	98 000	Apr. 1977	May 1977
2	F. J. Gannon	Unit 5 Add Boiler Sootblower	229 999	Sep. 1977	Nov. 1977
3	Big Bend	Unit 1 Boiler Modifications	386 000	Mar. 1978	Apr. 1978
4	Big Bend	Unit 2 Boiler Modifications	386 000	Mar. 1977	Jun. 1977
5	Big Bend	Unit 3 Add Polishing Demineralizer	362 000	Jan. 1977	Apr. 1977
6	Big Bend	Unit 3 Boiler Modifications	386 000	Jan. 1978	Feb. 1978
7					

C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name and location (a)	Type* (b)	INSTALLED CAPACITY KILOWATTS		ESTIMATED DATES OF CONSTRUCTION	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
1	W. C. MacInnes (formerly Beacon Key)	Steam	425		Jan. 1986	Mar. 1989
2						
3						
4						
5						
6						
7						

D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name and location (a)	Type* (b)	Unit No. (c)	Size of Unit Kilowatts (d)	ESTIMATED DATES OF CONSTRUCTION	
					Start (e)	Completion (f)
1	Big Bend—Tampa, Florida	Steam	4	425 000	Jan. 1983	Mar. 1986
2						
3						
4						
5						
6						
7						

*Hydro, pumped storage, steam, internal combustion, gas-turbine, nuclear, etc.

STEAM-ELECTRIC GENERATING PLANTS

1. Include in this schedule steam-electric plants of 25,000 kw. (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at end of year. Show unit type installation, boiler and turbine-generator, on same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
4. Designate any generating plant or portion thereof for

which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses or revenues, and how

Line No.	Name of Plant	Location of Plant	BOILERS				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure psig.	Rated Steam Temperature*	Rated Max. Continuous M lbs. Steam per Hour
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Hookers Point	Tampa, Florida	#1-1948	Fuel Oil-Atm.	960	900	220
2			#2-1948	Fuel Oil-Mech.	960	900	220
3			#3-1950	"	960	900	303
4			#4-1950	"	960	900	303
5			#5-1953	"	975	900	440
6			#6-1955	"	1450	950	625
7							
8							
9	F. J. Gannon	Tampa, Florida	#1-1957	Coal-Cyclone	1750	1000/1000	910
10			#2-1958	" "	1750	1000/1000	950
11			#3-1960	" "	2175	1000/1000	1160
12			#4-1963	" "	2250	1000/1000	1260
13			#5-1965	Coal-Pulv.	2200	1000/1000	1660
14			#6-1967	" "	2875	1000/1000	2700
15							
16							
17	Big Bend	Tampa, Florida	#1-1970	Coal-Pulv.	2875	1000/1000	2856
18			#2-1973	" "	2875	1000/1000	2856
19			#3-1976	" "	2875	1000/1000	3136
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Note reference:

*Indicate reheat boilers thusly, 1050/1000.

STEAM-ELECTRIC GENERATING PLANTS (Continued)

expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated,

and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

7. Include in this schedule gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

TURBINE-GENERATORS**												Plant Capacity, Maximum Generator Name Plate Rating†††	Line No.
Year Installed	TURBINES				GENERATORS								
	Max. Rating Kilowatt†††††	Type†	Steam Pressure at Throttle psig.†††††	R.P.M.	Name Plate Rating in Kilowatts		Hydrogen Pressure††		Power Factor	Voltage K.v.†††			
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure	Min.	Max.					
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)		
1948	33 000	SC1.5	850	3 600	30 000	33 000	0.5	15	83%	13.8KV	232 600	1	
1950	33 000	SC1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8KV		2	
1950	33 000	SC1.5	850	3 600	30 000	34 500	0.5	15	85%	13.8KV		3	
1953	44 000	TC1.5	850	3 600	40 000	49 000	0.5	30	85%	13.8KV		4	
1955	66 000	TC1.5	1250	3 600	65 280	81 600	0.5	30	85%	13.8KV		5	
1957	120000	TC1.5	1450	3 600	100 000	125 000	0.5	30	85%	15.5KV		6	
1958	120000	TC1.5	1450	3 600	100 000	125 000	0.5	30	85%	14.4KV		7	
1960	161000	TC3.5	1800	3 600	163 000	179 520	30	45	85%	20.0KV	8		
1963	175000	TC2.0	1800	3 600	148 220	187 500	30	60	85%	18.0KV	9		
1965	259390	TC1.5	1800	3 600	189 218	239 360	30	60	85%	20.0KV	10		
1967	404231	TC2.0	2400	3 600	333 000	414 000	30	60	90%	22.0KV	1 270 380	11	
1970	414070	TC2.0	2400	3 600	334 125	445 500	30	60	90%	24.0KV	12		
1973	417070	TC2.0	2400	3 600	334 125	445 500	30	60	90%	24.0KV	1 336 500	13	
1976	415795	TC2.0	2400	3 600	445 500	445 500	45	45	90%	22.0KV	14		

Note references:

** Report cross-compound turbine-generator units on two lines - H.P. section and L.P. section.

† Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements.

†† Indicate tandem-compound (T.C.); cross-compound (C.C.); single casing (S.C.); topping unit (T); and non-condensing (N.C.). Show back pressures.

††† Designate air cooled generators.

†††† If other than 3 phase, 60 cycle, indicate other characteristic.

††††† Should agree with column (n).

†††††† Include both ratings for the boiler and the turbine-generator of dual rated installations.

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

- 1. Include in this schedule internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.
- 2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.
- 3. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.

4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such

Line No.	Name of Plant (a)	Location of Plant (b)	PRIME MOVERS			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle* (e)	Belted or Direct Connected (f)
1	Gannon	Tampa, Florida	Gas Turbine	1969	-	Direct *
2	Big Bend GT-1	Tampa, Florida	Gas Turbine	1969	-	Direct *
3	Big Bend GT-2	Tampa, Florida	Gas Turbine	1974	-	Direct *
4	Big Bend GT-3	Tampa, Florida	Gas Turbine	1974	-	Direct *
5						
6	*					
7	Speed Reducing Gear					
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
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36						
37						
38						
39						
40						

Note references:

- *Indicate basic cycle for gas-turbine: open or closed.
- Indicate basic cycle for internal-combustion: 2 or 4.

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

annual rent and how determined. Specify whether lessee is an associated company.

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

PRIME MOVERS Continued	GENERATORS						Total Installed Generating Capacity in Kilowatts (name plate ratings) (n)	Line No.
Rated hp. of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit in Kilowatts (l)	Number of Units in Plant (m)		
23 190	1969	13 800	3 Ø	60 Cyc	18 000	1	18 000	1
23 190	1969	13 800	3 Ø	60 Cyc	18 000	3	18 000	2
105 563	1974	13 800	3 Ø	60 Cyc	78 750	3	78 750	3
105 563	1974	13 800	3 Ø	60 Cyc	78 750	3	78 750	4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
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								27
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								38
								39
								40

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below these voltages may be reported in group totals only for each voltage.

2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.

3. Data may be reported by individual lines for all voltages if so required by a State commission.

4. Exclude from this schedule any transmission lines for which plant costs are included in Account 121, Nonutility Property

5. The type of supporting structure reported in column (e) should indicate whether: (1) single pole, wood or steel; (2) H-frame, wood or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No.	DESIGNATION		VOLTAGE *		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)	
1	Big Bend Sta	B/B Sub Gen Lds	230		STDC	1.19	.63	3
2	Gannon Station	Gan Gen Leads	230		WDPSC	2.51		3
3	B/B Peak Uts	Big Bend Sub	230		WSPSC	.60		1
4	Gannon Sub	Sheldon Rd Sub	230001		STDC	14.85		2
5	"	"	230001		WDPSC	23.73		1
6	Big Bend Sub	State Rd 60 Sub	230002		STDC	9.37	6.67	2
7	"	"	230002		WDPSC	.05		
8	"	Gannon Sub	230003		STDC		2.36	2
9	"	"	230003		WDPSC	8.94		1
10	Gannon Sub	Ariana Sub	230004		WDPSC	48.32		1
11	"	"	230004		STDC	5.06		2
12	"	"	230004		WSPSC	1.05		1
13	"	Pebbledale Sub	230005		STDC		5.06	2
14	"	"	230005		WDPSC	44.00		1
15	"	River Sub	230006		STDC	.41		2
16	"	"	230006		WDPSC	14.42		1
17	Big Bend Sub	Pebbledale Sub	230007		STDC	2.38		2
18	"	"	230007		WDPSC	32.67		1
19	"	FPL Tie	230008		STDC		.20	2
20	"	"	230008		ADPSC	3.12		1
21	"	"	230008		WDPSC	10.00		1
22	"	River Sub	230010		STDC	2.36	7.87	2
23	"	"	230010		SSPSC	4.29		1
24	"	"	230010		WDPSC	7.07		1
25	Sheldon Rd Sub	FPC Tie	230012		WDPSC	5.16		1
26	"	"	230013		WDPSC	5.11		1
27	Big Bend Sub	"	230014		ADPSC	13.64		1
28	"	"	230014		STDC	2.25		2
29	"	"	230014		WDPSC	.90		1
30	Ohio Sub	Sheldon Rd Sub	230015		SSPSC	9.89		1
31	Pebbledale Sub	FPC Tie	230601		WDPSC	2.70		1
32	"	"	230602		WDPSC	27.71		1
33	Gannon Station	Gan Sub Gen Lds	138		WDPSC	2.55		3
34								
35								
36					TOTAL			

* Where other than 60 cycle, 3 phase, so indicate
 ** In the case of underground lines, report circuit miles

TRANSMISSION LINE STATISTICS (Continued)

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and, conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line, other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year and how determined. Specify whether lessee is an associated company.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land *** (ii)	Construction and other costs (k)	Total cost (l)	Operation expenses (m)	Maintenance expenses (n)	Rents (o)	Total expenses (p)	
1590 AAC	\$	\$	\$	\$	\$	\$	\$	1
1590 & 1272 AAC								2
1590 AAC								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 AAC								7
1590 ACSR								8
1590 ACSR & 954 AAC								9
1590 & 954 ACSR, 600 Cu.								10
954 ACSR								11
1590 ACSR								12
954 ACSR								13
1590 & 954 ACSR								14
1590 ACSR								15
954 ACSR & AAC								16
1590 ACSR								17
1590 ACSR								18
1590 & 954 ACSR								19
2/795 ACSR								20
954 ACSR								21
1590 ACSR								22
1590 ACSR								23
1590 & 954 ACSR								24
1590 ACSR								25
2/795 ACSR								26
1590 ACSR								27
1590 ACSR								28
2800 ACAR								29
954 ACSR								30
1590 & 954 ACSR								31
600 Cu.								32
								33
								34
								35
								36

***Includes land, land rights, and clearing right-of-way.

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below these voltages may be reported in group totals only for each voltage.

2. Transmission lines include such lines as come within the definition of transmission system plant as given in the Uniform System of Accounts. Substation costs and expenses are not to be included in the costs and expenses reported in this schedule.

3. Data may be reported by individual lines for all voltages if so required by a State commission.

4. Exclude from this schedule any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. The type of supporting structure reported in column (e) should indicate whether (1) single pole, wood or steel; (2) H-frame, wood or steel poles; (3) tower, or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines in the schedule. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

Line No	DESIGNATION		VOLTAGE*		Type of supporting structure (e)	LENGTH (pole miles)**		Number of circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On structures of line designated (f)	On structures of another line (g)	
1	Gannon Sub	Clearview Sub	138001		WSPSC	10.73		1
2	"	"	138001		WDPSC	1.75		1
3	"	Juneau Sub	138002		WSPSC	14.84		1
4	"	"	138002		WDPSC	1.73		1
5	Ohio Sub	"	138003		WSPSC	4.48		1
6	Gannon Sub	Hookers Pt Sub	138004		WSPSC	1.82		1
7	"	"	138004		SSPDC	.43		2
8	"	"	138004		WSPDC	1.22		2
9	Ohio Sub	Clearview Sub	138005		WSPSC	1.97		1
10	"	"	138005		Undergrd*	.29		1
11	"	Himes Sub	138006		WSPSC	8.36		1
12	Various	Various	69		SPSC	625.15		Var
13	"	"	69		SPDC	2.62	4.05	Var
14	"	"	69		DPSC	22.20		Var
15	"	"	69		DPDC	1.64	1.45	Var
16	"	"	69		Undergrd*	7.42		Var
17								
18								
19	Legend							
20	STDC=Steel Tower, Double Circuit							
21	ADPSC=Aluminum Double Pole, Single Circuit							
22	SSPDC=Steel Single Pole, Double Circuit							
23	SSPSC=Steel Single Pole, Single Circuit							
24	WDPSC=Wood Double Pole, Single Circuit							
25	WSPSC=Wood Single Pole, Single Circuit							
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1012.95	28.29	62

* Where other than 60 cycle, 1 phase, so indicate
 ** In the case of underground lines, report circuit miles
 *Underground Cable Miles

TRANSMISSION LINE STATISTICS (Continued)

6. Report in columns (f) and (g) the total pole miles of each transmission line. It is intended that column (f) shall show the pole miles of line on structures the cost of which is reported for the line designated, and conversely, that column (g) shall show the pole miles of line on structures the cost of which is reported for another line. Pole miles of line on leased or partly owned structures shall be reported in column (g) with appropriate designation and footnote explaining the basis of such occupancy and stating whether expenses with respect to such structures are included in the expenses reported for the line designated.

7. Transmission line structures which also support a line of lower voltage should be included with the line of higher voltage. Designate if such is not the case with respect to any transmission line reported in this schedule. Transmission line structures which also support a line of the same voltage should be included with the line most appropriate. The pole miles of such structures for the line in which included should be reported in column (f) and for the other line in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line, other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year and how determined. Specify whether lessee is an associated company.

10. The plant cost figures called for in columns (j) to (l) should be the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No
	Land . . . (j)	Construction and other costs (k)	Total cost (l)	Operation expenses (m)	Maintenance expenses (n)	Rents (o)	Total expenses (p)	
954 AAC & ACSR & 600 Cu.	\$	\$	\$	\$	\$	\$	\$	1
954 ACSR & 600 Cu.								2
954 AAC & ACSR, 600 Cu.								3
600 Cu.								4
636 AAC & 795 SSAC								5
954 AAC								6
954 AAC								7
954 AAC								8
795 SSAC & 336 ACSR								9
500 AAC								10
795 SSAC, 954 AAC & 636 ACSR								11
Various								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	7454 264	44543 317	51997 581	417 905	250 191	60 653	728 749	36

***Includes land, land rights, and clearing right of way.

Clearing Right of Way is included in overhead conductor under (K)

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary, however, to report minor revisions of lines.

2. Provide separate subheadings for overhead and underground construction and show each transmission line separately.

If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns, the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-

Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage indicate such fact by footnote; also where line is other than 60 cycle, 3 phase indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage Kv (Operating)	LINE COST					
	From (a)	To (b)		Type (d)	Average Number per mile (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and spacing (j)		Land and land rights (l)	Poles, towers and fixtures (m)	Conductors and devices (n)	Total (o)		
1	Sheldon Sub	Ohio Sub	9.89	Sgl Pole		1		2800	ACAR		230	\$	\$	\$	\$		
2	Ohio Sub	Himes Sub	8.36	Sgl Pole		1		795	SSAC, 954 AAC & 636 ACGR		138						
3																	
4	Ohio Sub	Clrview Sub	.08	Sgl Pole		1		795	SSAC & 636 AAC		138						
5	Ohio Sub	Juneau	.07	Sgl Pole		1		795	SSAC		138						
6	Various	Various	13.64	Sgl Pole		1		Various			69						
7	Various	Various	.48	Sgl Pole		1		Various			69						
8	Various	Various	(.27)	Undergrd		1					69						
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18	(1) Clearing	Land & Right	of Way	is included in	overhead	conductor	under	(n)									
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
			TOTAL	32.25								1918	2173	3442	0263	416364	8776607

444

(1)

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Alexander Rd-Plant City	Dist-Unattended	69	13		40 500	2				
2	Bay Court - Tampa	" "	13	4		7 500	4				
3	Bay Court - Tampa	" "	69	13		20 000	1				
4	Belmount Heights-Tampa	" "	13	4		7 500	6				
5	Belmount Heights-Tampa	" "	69	13		20 000	1				
6	Berkley Rd - Rural	" "	69	13		28 000	1				
7	Bloomingtondale - Same	" "	69	13		28 000	1				
8	Brandon - Same	" "	69	13		28 000	1				
9	Carrollwood Village-Tampa	" "	69	13		28 000	1				
10	Clarkwild - Rural	" "	69	13		28 000	1				
11	Coolidge - Tampa	" "	69	13		28 000	1				
12	Cypress Gardens-W/Haven	" "	69	13		12 500	1				
13	Cypress St - Tampa	" "	69	13		56 000	2				
14	Dade City - Same	" "	69	2		5 000	3				
15	Dade City - Same	" "	69	8		2 500	3				
16	Dade City - Same	" "	69	13		20 000	1				
17	Dairy Road - W/Haven	" "	69	13		20 000	1				
18	Del Webb - Sun City	" "	69	13		22 400	1				
19	East Bay - Rural	" "	69	13		14 000	1				
20	East Winter Haven-Same	" "	13	4		2 500	3				
21	East Winter Haven-Same	" "	69	13		56 000	2				
22	El Prado - Tampa	" "	69	4		7 500	3				
23	El Prado - Tampa	" "	69	13		28 000	1				
24	Fern Street - Tampa	" "	13	4		10 000	5				
25	Fern Street - Tampa	" "	69	13		28 000	1				
26	56th Street - Tampa	" "	69	13		56 000	2				
27	Ft. King Hwy - Rural	" "	69	13		14 000	1				
28	46th St - Tampa	" "	69	13		28 000	1				
29	14th St - Tampa	" "	69	13		28 000	1				

SUBSTATIONS

Annual report of TAMPA ELECTRIC COMPANY
Year ended December 31, 1976

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (in service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	14th St - Tampa	Dist-Unattended	13	4		9 000	6				
2	George Rd - Rural	" "	69	13		28 000	1				
3	Gray St - Tampa	" "	13	4		5 000	3				
4	Gray St - Tampa	" "	69	13		28 000	1				
5	Habana - Tampa	" "	13	4		6 250	4				
6	Habana - Tampa	" "	69	13		56 000	2				
7	Hopewell - Plant City	" "	69	13		12 500	1				
8	Hyde Park - Tampa	" "	69	13		48 000	2				
9	Hyde Park - Tampa	" "	13	4		7 500	4				
10	Industrial Park - Tampa	" "	69	13		28 000	1				
11	Ivy - Tampa	" "	13	4		5 000	3				
12	Ivy - Tampa	" "	69	13		20 000	1				
13	Jackson Rd - Tampa	" "	69	13		48 000	2				
14	Jan Phyl - W/Haven	" "	69	13		12 500	1				
15	Keystone - Tampa	" "	69	8		3 750	3				
16	Keystone - Tampa	" "	69	13		18 750	2				
17	Kirkland Rd - Rural	" "	69	13		28 000	1				
18	Knights - Rural	" "	69	13		12 500	1				
19	Lake Alfred - Same	" "	69	13		12 500	1				
20	Lake Region - W/Haven	" "	69	13		28 000	1				
21	Lakewood - Brandon	" "	69	13		28 000	1				
22	Lois - Tampa	" "	13	4		10 000	7				
23	Lois - Tampa	" "	69	13		56 000	2				
24	MacDill - Tampa	" "	69	13		22 400	1				
25	Manhattan - Tampa	" "	13	4		6 250	4				
26	Manhattan - Tampa	" "	69	13		28 000	1				
27	Marion - Tampa	" "	69	13		67 200	2				
28	Maritime - Tampa	" "	69	13		28 000	1				
29	Matanzas - Tampa	" "	13	4		10 000	6				

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 19 76

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of trans- formers in service (g)	Number of spare trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Matanzas - Tampa	Dist - Unattended	69	13		56 000	2				
2	McFarland - Tampa	" "	13	8		5 000	3				
3	McFarland - Tampa	" "	69	13		28 000	1				
4	Orient Park - Tampa	" "	13	2		3 000	3				
5	Orient Park - Tampa	" "	69	13		22 400	1				
6	Pearson Rd - Rural	" "	69	13		28 000	1				
7	Pine Lake - Tampa	" "	69	13		50 400	2				
8	Plant Avenue - Tampa	" "	69	13		67 200	2				
9	Plant City - Same	" "	69	13		28 000	1				
10	Plymouth - Tampa	" "	13	4		10 000	7				
11	Plymouth - Tampa	" "	69	13		20 000	1				
12	Port Sutton - Tampa	" "	69	13		22 400	1				
13	Rhodine Rd - Rural	" "	69	13		28 000	1				
14	Rocky Creek - Rural	" "	69	13		28 000	1				
15	Rome Ave - Tampa	" "	69	13		28 000	1				
16	San Antonio - Same	" "	69	13		12 500	1				
17	Second Ave - Tampa	" "	13	2		3 750	3				
18	Second Ave - Tampa	" "	69	13		9 375	1				
19	Seneca St - Tampa	" "	69	13		28 000	1				
20	78th St - Tampa	" "	69	13		14 000	1				
21	Skyway - Tampa	" "	69	13		56 000	2				
22	South Seffner - Same	" "	69	13		28 000	1				
23	State Rd 574 - Rural	" "	69	13		30 800	2				
24	Sun City - Same	" "	69	13		12 500	1				
25	Sunset Lane - Tampa	" "	13	8		1 500	3				
26	Sunset Lane - Tampa	" "	69	8		2 500	3				
27	Sunset Lane - Tampa	" "	69	13		28 000	1				
28	Tampa Bay Blvd - Tampa	" "	138	13		37 333	1				
29	Temple Terrace - Same	" "	69	13		28 000	1				

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show incols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Annual report of TAMPA ELECTRIC COMPANY

Year ended December 31, 19 76

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (in service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	3rd Ave - Tampa	Dist - Unattended	69	13		28 000	1				
2	30th St - Tampa	" "	13	4		3 000	3				
3	30th St - Tampa	" "	69	13		28 000	1				
4	12th Ave - Tampa	" "	69	13		28 000	1				
5	27th St - Tampa	" "	69	13		28 000	1				
6	Univ of So Fla - Tampa	" "	69	13		56 000	2				
7	VanDyke Rd (Temp)-Rural	" "	69	13		14 000	1				
8	Washington St - Tampa	" "	13	2		3 750	3				
9	Washington St - Tampa	" "	69	13		56 000	2				
10	Waters Ave - Tampa	" "	69	13		28 000	1				
11	Wilson - Plant City	" "	69	13		28 000	1				
12	Yukon - Tampa	" "	13	4		5 000	3				
13	Yukon - Tampa	" "	69	13		28 000	1				
14	Buckhorn - Rural	" "	69	13		28 000	1				
15	Misc - 30 Various	" "	Various			123 875	81				
16											
17		Total Distribution				2 549 283	272				
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Ariana - Rural	Trans - Unattended	69	8		3 750	3				
2	Ariana - Rural	" "	69	13		44 800	2				
3	Ariana - Rural	" "	230	69		168 000	1				
4	Big Bend Unit 1-Rural	" Attended	230	23		480 000	1				
5	Big Bend Unit 2-Rural	" "	230	23		480 000	1				
6	Big Bend Unit 3-Rural	" "	230	23		480 000	1				
7	Gas Turbine #2-Rural	" "	230	13		71 500	1				
8	Gas Turbine #3-Rural	" "	230	13		71 500	1				
9	Bradley - Rural	" Unattended	230	69		168 000	1				
10	Clearview - Tampa	" "	138	69		300 000	2				
11	Double Branch - Rural	" "	69	13		15 625	2				
12	Double Branch - Rural	" "	110	69		30 000	1				
13	11th Ave - Tampa	" "	69	13		42 400	2				
14	Gannon Station - Tampa	" "	230	138		224 000	1				
15	Gannon Sta Unit 1-Tampa	" Attended	138	15		150 000	2				
16	Gannon Sta Unit 2-Tampa	" "	138	15		150 000	2				
17	Gannon Sta Unit 3-Tampa	" "	138	20		180 000	1				
18	Gannon Sta Unit 4-Tampa	" "	230	18		205 000	1				
19	Gannon Sta Unit 5-Tampa	" "	230	20		270 000	1				
20	Gannon Sta Unit 6-Tampa	" "	230	23		433 000	1				
21	Hampton - Rural	" Unattended	69	13		28 000	1				
22	Hampton - Rural	" "	230	69		168 000	1				
23	Himes - Tampa	" "	69	13		46 750	3				
24	Himes - Tampa	" "	138	69		168 000	1				
25	Hookers Pt 1-Tampa	" Attended	69	13		42 500	1				
26	Hookers Pt 2-Tampa	" "	69	13		66 667	2				
27	Hookers Pt - Tampa	" "	69	13		88 000	1				
28	Hookers Pt - Tampa	" "	69	13		60 000	1				
29	Juneau - Tampa	" Unattended	69	13		40 000	2				

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve but one industrial or street railway customer should not be listed hereunder.
3. Substations with capacities of less than 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in col. (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the schedule summarize according to function the capacities reported for the individual stations in column (f).

5. Show in cols. (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and location of substation (a)	Character of substation (b)	VOLTAGE			Capacity of substation in kva (In service) (f)	Number of transformers in service (g)	Number of spare transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of equipment (i)	Number of units (j)	Total capacity (k)
1	Juneau - Tampa	Trans - Unattended	138	69		150 000	1				
2	Mulberry-Same	" Semiattended	69	13		18 750	2				
3	Ohio - Tampa	" - Unattended	230	138		336 000	1				
4	Pebbledale - Rural	" "	230	69		336 000	2				
5	River - Rural	" "	230	69		448 000	2				
6	Sandhill - Rural	" "	230	69		168 000	1				
7	Sheldon Rd - Rural	" "	230	69		420 000	2				
8	South Eloise - Rural	" "	13	8		2 500	3				
9	South Eloise - Rural	" "	69	13		20 000	1				
10	South Eloise - Rural	" "	230	69		168 000	1				
11	South Gibsonton - Same	" "	230	69		196 000	1				
12	State Road 60 - Rural	" "	230	69		420 000	2				
13	Winter Haven - Same	" "	13	4		5 000	2				
14	Winter Haven - Same	" "	69	13		32 500	5				
15	Misc - Agrico Terminal	" "	69	4		3 000	3				
16	Misc - Lake Parker	" "	69	13		9 375	1				
17		Transmission Total				7408 617	71				
18		Total Transmission and Distribution				9957 900	343*				
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											

*Spare are located at our Central Operation Center. They are not located in a particular substation.

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.

2. Watt-hour demand distribution meters should be included below but external demand meters should not be included.

3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more

meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of watt-hour meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (kva) (d)
1	Number at beginning of year	303 732	73 520	3 021 223
2	Additions during year:			
3	Purchases	11 161	5 988	277 260
4	Associated with utility plant acquired			
5	Total additions	11 161	5 988	277 260
6	Reductions during year:			
7	Retirements	3 627	4 516	156 331
8	Associated with utility plant sold			
9	Total reductions	3 627	4 516	156 331
10	Number at end of year	311 266	*74 992	*3 142 152
11	In stock	7 008	2 833	346 988
12	Locked meters on customers' premises	25 882		
13	Inactive transformers on system			
14	In customers' use	278 308	74 828	3 126 554
15	In company's use	68	164	15 598
16	Total end of year (as above)	311 266	77 825	3 489 140

*Amount of transformers in service at the year end.

RESEARCH AND DEVELOPMENT ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research and development projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation.) For any research and development work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research and development in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below; list in column (b) all R & D items performed internally and those items performed outside the company costing \$5,000 or more, briefly describing the specific area of research or development (such as safety, corrosion control, pollution,

automation, measurement, insulation, type of appliance, etc.). Items under \$5,000 may be grouped by classifications provided that the number of items so grouped is indicated. Under Other, A. (6) and B. (4) items should be classified by type of research or development activity.

Classifications -

A. Electric Utility R & D Performed Internally

(1) Generation

a. Hydroelectric:

i. Recreation, fish and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation.

Line No.	Classification (a)	Description (b)
1	A-(1)-b	Sulfur Removal Process
2		
3	A-(1)-d	Atomic Ind. Forum-Nat'l Environmental Study Project
4		
5	A-(1)-e	University of Delaware-Solar Conversion Research
6		
7		
8	A-(4)	Rome Sub. Cable Research
9		Tampa City Underground Cable Research
10		
11		
12	B-(1)	Electric Power Research
13		
14	B-(4)	Coal Research
15		National Economic Research Association
16		
17		
18		
19		
20		
21		
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37		
38		

RESEARCH AND DEVELOPMENT ACTIVITIES (Continued)

- (3) Transmission
 - a. Overhead
 - b. Underground
 - (4) Distribution
 - (5) Environment (other than equipment)
 - (6) Other (Classify and include items in excess of \$5,000.)
 - (7) Total Cost Incurred
- B. Electric Utility R & D Performed Externally
- (1) Research Support to the Electric Research Council or the Electric Power Research Institute
 - (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred

for R & D performed externally during the current year. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing amounts in account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e). Show in column (g) the total unamortized accumulation of costs of projects. The total of column (g) will equal the balance in account 188, Research and Development Expenditures, outstanding at the end of the year.

4. if costs have not been segregated for research and development activities or project, estimates may be submitted for columns (c), (d) and (f) with such amounts identified by "Est."

3. Show in column (c) all costs incurred for R & D performed internally and column (d) all costs incurred

5. Report separately research and related testing facilities operated by the respondent.

Line No.	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR TO		Unamortized Accumulation (g)
			Account (e)	Amount (f)	
1	13 887.41	19 769.45	A/C 506	569 587.46	508.73
2					
3			A/C 930	2 500.00	-0-
4					
5	1 005.31		A/C 146	5 000.00	
6			A/C 930	36 969.11	55.00
7					
8	368.07		A/C 583	529.34	1 426.75
9	370.08		A/C 584	529.34	
10			A/C 588	370.08	-0-
11					1 426.75
12	102.73	869 281.00	A/C 930	869 383.73	-0-
13					
14	43.80	2 221.70	A/C 930	2 265.50	-0-
15		296 235.54	A/C 930	300 946.89	-0-
16					
17	15 777.40	1 187 507.69		1 788 081.45	1 990.48
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
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32					
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37					
38					

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this schedule, environmental protection facilities shall be defined as any building, structure, equipment, facility or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid or solid substances, heat, noise or for the control, reduction, prevention or abatement of any other adverse impact of an activity on the environment.
2. There shall be reported herein the difference in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. The basis for determining costs without environmental considerations will be the best engineering design achievable without environmental restrictions. It is not intended that special design studies be made for purposes of this response. The best engineering judgement shall suffice where direct comparisons are not available.
 These differences in costs would include the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Similar expenditures for environmental plant included in construction work in progress shall also be reported herein. The cost of facilities may be estimated when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.
 Examples of these costs would include a portion of the costs of tall smokestacks, underground lines and landscaped substations. Use the space below to explain such costs.
3. The cost of facilities included herein shall include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Use the space provided to explain such estimations.
4. All costs shall be reported under the major classifications provided below and include, but are not limited to, the items listed hereunder:
 - A. Air pollution control facilities:
 1. Scrubbers, precipitators, tall smokestacks, etc.
 2. Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment.
 3. Monitoring equipment
 4. Other

- B. Water pollution control facilities:
 1. Cooling towers, ponds, piping, pumps, etc.
 2. Waste water treatment equipment
 3. Sanitary waste disposal equipment
 4. Oil interceptors
 5. Sediment control facilities
 6. Monitoring equipment
 7. Other
- C. Solid waste disposal costs:
 1. Ash handling and disposal equipment
 2. Land
 3. Settling ponds
 4. Other
- D. Noise abatement equipment:
 1. Structures
 2. Mufflers
 3. Sound proofing equipment
 4. Monitoring equipment
 5. Other
- E. Esthetic costs:
 1. Architectural costs
 2. Towers
 3. Undergrounding lines
 4. Landscaping
 5. Other
- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
- G. Miscellaneous:
 1. Preparation of environmental reports
 2. Fish and wildlife plants included in Accounts 330, 331, 332 and 335.
 3. Parks and related facilities
 4. Other
5. In those instances when costs are comprised of both actual supportable costs and mates of costs, specify in column (g) actual costs that are included in column (f).
6. Construction work in progress relating to environmental facilities shall be reported at line 9.

LINE NO	CLASSIFICATION OF COST (a)	BALANCE BEGINNING OF YEAR (b)	CHANGES DURING YEAR			BALANCE END OF YEAR (f)	ACTUAL COST (g)
			ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)		
01	Air Pollution Control Facilities	39 625 268	28467 543			68 092 811	
02	Water Pollution Control Facilities	9 446 327	4103 429		8910 007	22 459 763	
03	Solid Waste Disposal Costs	84 127				84 127	
04	Noise Abatement Equipment						
05	Esthetic Costs						
06	Additional Plant Capacity	6 070 000	3842 000			9 912 000	
07	Miscellaneous (Identify Significant)	12 908 075	213 307	(4211 375)	(8910 007)	0	
08	Total	68 133 797	36626 279	(4211 375)	0	100 548 701	
09	Construction Work in Progress	23 978 622				1 923 962	

NOTES:

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which is reported on page 501. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. The expenses shown below shall include the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Expenses shall be reported under the subheadings listed below.
4. Under item 6 include the difference in costs of environmentally clean fuels as opposed to the alternative fuels that would otherwise be used and are available for use.
5. Item 7 shall include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollu-

- tion control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Replacement power purchased shall be priced at the average system price of purchased power if the actual cost of such replacement power is not known. Internally generated replacement power shall be priced at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad velorem and other taxes assessed directly on or directly relatable to environmental facilities. This item shall also include licensing and similar fees on such facilities.
 7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

LINE	CLASSIFICATION OF EXPENSE (a)		AMOUNT (b)	ACTUAL EXPENSES (c)
01	Depreciation	1)	2 564 000	
02	Labor, Maintenance, Materials and supplies cost related to environmental facs. & prog	2)	3 175 000	
03	Fuel related costs:			
04	Operation of facilities		0	
05	Fly ash and sulfur sludge removal		Not Available	
06	Difference in cost of environmentally clean fuels	3)	20 000 000	
07	Replacement power costs	4)	2 056 000	
08	Taxes		0	
09	Administrative and general	2)	282 000	
10	Other (Identify significant)			
1	Total		28 077 000	

NOTES:

- 1) Book Depreciation determined by applying current depreciation rates to pollution control investment.
- 2) Allocation of expense made on basis of plant investment.
- 3) Estimated incremental cost of non pollutant fuels.
- 4) Based on estimated power usage x average cost per KWH.

ATTESTATION

The foregoing report must be attested by an officer of the company.

..... H. O. Johns certifies that
 (Insert here the name of the attester)
 he is Controller
 (Insert here the official title of the attester)
 of Tampa Electric Company
 (Insert here the exact legal title or name of the respondent)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including

..... January 1 1976 to and including December 31 1976

/s/ H. O. Johns
(Signature of attester)

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