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April 16, 2021

ELECTRONIC FILING

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

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

Dear Mr. Teitzman,

Attached for filing on behalf of Tampa Electric in the above-referenced docket are the **Updated** Minimum Filing Requirements – Schedule E – Cost of Service and Rate Design Projected Test Year 2022 – Studies and Workpapers: Vol I of III – Jurisdictional Separation Study. The original version of this document was included in the company’s initial filing on April 9 as Document 29 of 34 (PSC Document No. 03331-2021).

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

Sincerely,



Malcolm N. Means

Enclosure

cc: Richard Gentry, Public Counsel
Jon Moyle, FIPUG

Attachment 1

E Schedules Volume I		
<i>Original Bates Page</i>	<i>New Bates Page</i>	<i>Addition/Change</i>
N/A	N/A	Cover page language revised to reflect two sections
N/A	1 and 33	Separation pages inserted (two sections)
1-31	1-64	Bates-stamped numbering changed; headers revised
1-31	33-64	Proposed Rate Structure moved to second section, footers removed from pages, headers were revised from 'Present Rate Structure' to 'Proposed Rate Structure,' IS rate class column removed, operating sales revenues reflect the proposed revenue requirement increase.
N/A	1-32	Present Rate Structure inserted as the first section, which was inadvertently omitted in the original filing. MDS was not employed in the present rate study.



MINIMUM FILING REQUIREMENTS

SCHEDULE E

JURISDICTIONAL SEPARATION: PRESENT RATE STRUCTURE

Tampa Electric 2022 OB Budget

SUMMARY

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

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Tampa Electric 2022 OB Budget

OPERATING REVENUES - OPREV

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

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

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

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

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

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

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

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

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

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

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

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

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

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Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

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

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Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

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

Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

Derivation of Operating Income

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

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

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

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

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

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

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

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

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

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

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

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY
 (000's)

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

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

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

TAMPA ELECTRIC COMPANY
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Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

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

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PRESENT
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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
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PLANT HELD FOR FUTURE USE - PHFFU

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

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TAMPA ELECTRIC COMPANY
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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

Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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

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Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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

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PRESENT RATE STRUCTURE
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 (000's)

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WORKING CAPITAL - WKCAP

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

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Tampa Electric 2022 OB Budget

WORKING CAPITAL - WKCAP

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

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Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

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

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Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

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

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

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY
 (000's)

Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

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

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

TAMPA ELECTRIC COMPANY
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 (000's)

Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

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

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

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
1	101	Jurisdictional Production Capacity - 12 CP	kW	3,786,680	-	3,786,680
2		% of Total Company	%	100.0000%	0.0000%	100.0000%
3						
4	105	Distribution Primary Capacity - NCP	kW	4,697,376	-	4,697,376
5		% of Total Company	%	100.0000%	0.0000%	100.0000%
6						
7	106	Distri. Secondary Capacity - Customer Max Demands	kW	7,013,431	-	7,013,431
8		% of Total Company	%	100.0000%	0.0000%	100.0000%
9						
10	117	Transmission - 12 CP	kW	4,135,417	307,000	3,828,417
11		% of Total Company	%	100.0000%	7.4237%	92.5763%
12						
13	122	Production Capacity - 12 CP & 1/13th AD	%	100.0000%	0.0000%	100.0000%
14		% of Total Company	%	100.0000%	0.0000%	100.0000%
15						
16	124	Production Capacity - 12 CP & 25% AD	%	100.0000%	0.0000%	100.0000%
17		% of Total Company	%	100.0000%	0.0000%	100.0000%
18						
19	125	Production Capacity - 12 CP & 50% AD	%	100.0000%	0.0000%	100.0000%
20		% of Total Company	%	100.0000%	0.0000%	100.0000%
21						
22	126	Proposed Production Capacity - 12CP & 25% AD	%	100.0000%	0.0000%	100.0000%
23		% of Total Company	%	100.0000%	0.0000%	100.0000%
24						
25	128	Proposed Production Capacity - 12CP & 50% AD	%	100.0000%	0.0000%	100.0000%
26		% of Total Company	%	100.0000%	0.0000%	100.0000%
27						
28	201	Energy - Output to Line	mWh	20,766,634	-	20,766,634
29		% of Total Company	%	100.0000%	0.0000%	100.0000%
30						
31	202	Direct Assignment - Wholesale	%	100.0000%	100.0000%	0.0000%
32		% of Total Company	%	100.0000%	100.0000%	0.0000%
33						
34	204	Retail Energy - Output to Line	mWh	20,766,634	-	20,766,634
35		% of Total Company	%	100.0000%	0.0000%	100.0000%
36						
37	205	Retail Jurisdictional Direct Assignment	%	100.0000%	0.0000%	100.0000%
38		% of Total Company	%	100.0000%	0.0000%	100.0000%

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

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
39	308	Meter Investment Assignment	\$000's	156,025,852	-	156,025,852
40		% of Total Company	%	100.0000%	0.0000%	100.0000%
41						
42	309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	100.0000%
43		% of Total Company	%	100.0000%	0.0000%	100.0000%
44						
45	310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	100.0000%
46		% of Total Company	%	100.0000%	0.0000%	100.0000%
47						
48	311	Meter Reading - Direct Allocation	\$	53,213,913	-	53,213,913
49		% of Total Company	%	100.0000%	0.0000%	100.0000%
50						
51	401	Billing kW - Power Supply (P&T)	kW	-	-	-
52		% of Total Company		0.0000%	0.0000%	0.0000%
53						
54	402	Billing kW - Distribution Primary Capacity	kW	-	-	-
55		% of Total Company		0.0000%	0.0000%	0.0000%
56						
57	403	Billing kW - Distribution Secondary Capacity	kW	-	-	-
58		% of Total Company		0.0000%	0.0000%	0.0000%
59						
60	404	Billing mWh - Power Supply (P&T)	mWh	-	-	-
61		% of Total Company		0.0000%	0.0000%	0.0000%
62						
63	405	Billing mWh - Distribution Primary Capacity	mWh	-	-	-
64		% of Total Company		0.0000%	0.0000%	0.0000%
65						
66	406	Billing mWh - Distribution Secondary Capacity	mWh	-	-	-
67		% of Total Company		0.0000%	0.0000%	0.0000%
68						
69	412	Annual Number of Bills	No. of Bills	9,748,068	-	9,748,068
70		% of Total Company		100.0000%	0.0000%	100.0000%
71						
72	418	Distribution Primary - Customer Component	No. of Cust.	812,296	-	812,296
73		% of Total Company	%	100.0000%	0.0000%	100.0000%
74						
75	420	Distribution Secondary - Customer Component	No. of Cust.	812,108	-	812,108
76		% of Total Company	%	100.0000%	0.0000%	100.0000%

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

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
77	501	Billed Sales Revenue - Direct Allocation	\$000's	1,167,433	-	1,167,433
78		% of Total Company	%	100.0000%	0.0000%	100.0000%
79						
80	507	Revenue from Sales - Retail Only	\$000's	1,167,433	-	1,167,433
81		% of Total Company	%	100.0000%	0.0000%	100.0000%
82						
83	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(35)	-	(35)
84		% of Total Company	%	100.0000%	0.0000%	100.0000%
85						
86	607	Distribution O&M - Customer Component	\$000's	15,099	-	15,099
87		% of Total Company	%	100.0000%	0.0000%	100.0000%
88						
89	907	Distribution Plant - Customer Component	\$000's	706,901	-	706,901
90		% of Total Company	%	100.0000%	0.0000%	100.0000%
91						
92	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	-	3,828,417
93		% of Total Company	%	100.0000%	0.0000%	100.0000%

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MINIMUM FILING REQUIREMENTS

SCHEDULE E

JURISDICTIONAL SEPARATION: PROPOSED RATE STRUCTURE

Tampa Electric 2022 OB Budget

SUMMARY

ALLOC FACTOR	LINE NO.	TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1				
	2				
	3				
	4				
	5				
	6				
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Tampa Electric 2022 OB Budget

OPERATING REVENUES - OPREV

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
501	1	SALES REVENUE	1,462,231	-	1,462,231	100.0000%
	2					
420	3	MISC SERVICE REVENUE: Acct 451	19,290	-	19,290	100.0000%
	4					
	5	RENT REVENUE: Acct 454				
101	6	Production	179	-	179	100.0000%
117	7	Transmission	691	51	640	92.5763%
117	8	Subtransmission	142	11	131	92.5763%
105	9	Distribution Primary	12,807	-	12,807	100.0000%
106	10	Distribution Secondary	116	-	116	100.0000%
	11	TOTAL RENT REVENUE	13,935	62	13,874	99.5565%
	12					
	13	PLANT RELATED REVENUE: Acct 456				
101	14	Production	309	-	309	100.0000%
201	15	Production	95	-	95	100.0000%
117	16	Transmission	446	33	413	92.5763%
202	17	Transmission Firm Whsl.	7,642	7,642	-	0.0000%
117	18	Subtransmission	33	2	30	92.5763%
105	19	Distribution Primary	93	-	93	100.0000%
106	20	Distribution Secondary	41	-	41	100.0000%
907	21	Distribution	95	-	95	100.0000%
412	22	Other	13	-	13	100.0000%
	23	TOTAL PLANT RELATED REVENUE	8,767	7,678	1,089	12.4237%
	24					
	25	ENERGY-RELATED REVENUE: Acct 456				
201	26	Steam & Miscellaneous	333	-	333	100.0000%
202	27	Other SO2 Whsl	-	-	-	0.0000%
	28	Subtotal Non-Sales Revenue	333	-	333	100.0000%
204	29	Collect Fee/Sales Tax	80	-	80	100.0000%
201	30	Energy Power Sales	-	-	-	0.0000%
508	31	Unbilled Revenue	(44)	-	(44)	100.0000%
	32	Subtotal Sales Revenue	35	-	35	100.0000%
	33	TOTAL ENERGY RELATED REVENUE	369	-	369	100.0000%
	34					
	35	TOTAL OPERATING REVENUE				
	36	Sales (incl Transm Firm Whsl)	1,469,873	7,642	1,462,231	99.4801%
	37	Production	488	-	488	100.0000%
	38	Production	464	-	464	100.0000%
	39	Transmission	1,137	84	1,053	92.5763%
	40	Subtransmission	174	13	161	92.5763%
	41	Distribution Primary	12,900	-	12,900	100.0000%
	42	Distribution Secondary	158	-	158	100.0000%
	43	Distribution	95	-	95	100.0000%
	44	Other	19,303	-	19,303	100.0000%
	45					
	46	TOTAL OPERATING REVENUE	1,504,592	7,739	1,496,853	99.4856%

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

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

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	32	<u>DISTRIBUTION O&M</u>					
105	33	Substations	DEM	6,000	-	6,000	100.0000%
	34						
310	35	OH LINES Direct	CUST	1,390	-	1,390	100.0000%
105	36	OH LINES Primary	DEM	12,563	-	12,563	100.0000%
418	37	OH LINES Primary (MDS)	CUST	4,778	-	4,778	100.0000%
106	38	OH LINES Secondary	DEM	2,100	-	2,100	100.0000%
420	39	OH LINES Secondary (MDS)	CUST	871	-	871	100.0000%
	40	TOTAL OH LINES		21,703	-	21,703	100.0000%
	41						
310	42	UG LINES Direct	CUST	2	-	2	100.0000%
105	43	UG LINES Primary	DEM	2,751	-	2,751	100.0000%
418	44	UG LINES Primary (MDS)	CUST	821	-	821	100.0000%
106	45	UG LINES Secondary	DEM	247	-	247	100.0000%
420	46	UG LINES Secondary (MDS)	CUST	22	-	22	100.0000%
	47	TOTAL UG LINES		3,843	-	3,843	100.0000%
	48						
310	49	Transformers Direct	CUST	-	-	-	0.0000%
105	50	Transformers Primary	DEM	53	-	53	100.0000%
418	51	Transformers Primary (MDS)	CUST	30	-	30	100.0000%
106	52	Transformers Secondary	DEM	286	-	286	100.0000%
420	53	Transformers Secondary (MDS)	CUST	117	-	117	100.0000%
	54	TOTAL Transformers		485	-	485	100.0000%
	55						
420	56	Services	CUST	4,529	-	4,529	100.0000%
308	57	Meters	CUST	6,456	-	6,456	100.0000%
309	58	Interruptible Equipment	CUST	-	-	-	0.0000%
310	59	Street Lighting	CUST	2,722	-	2,722	100.0000%
	60						
	61	Distribution O&M	DEM	24,000	-	24,000	100.0000%
	62	Distribution O&M	CUST	21,738	-	21,738	100.0000%
	63						
	64	TOTAL DISTRIBUTION O&M		45,737	-	45,737	100.0000%
	65						
	66						
	67	<u>PROD, TRANS & DIST O&M</u>					
	68	Production	DEM	64,880	-	64,880	100.0000%
	69	Production	EGY	40,914	-	40,914	100.0000%
	70	Transmission	DEM	5,654	420	5,234	92.5763%
	71	Subtransmission	DEM	2,962	220	2,742	92.5763%
	72	Distribution Primary	DEM	21,367	-	21,367	100.0000%
	73	Distribution Secondary	DEM	2,633	-	2,633	100.0000%
	74	Distribution	CUST	21,738	-	21,738	100.0000%
	75	Other	CUST	-	-	-	0.0000%
	76	TOTAL PROD, TRANS & DIST O&M		160,147	640	159,507	99.6006%

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Tampa Electric 2022 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	77	<u>PLUS: OTHER CUSTOMER O&M</u>					
507	78	Uncollectible	CUST	3,812	-	3,812	100.0000%
412	79	Billing & Records	CUST	31,948	-	31,948	100.0000%
311	80	Meter Reading	CUST	2,794	-	2,794	100.0000%
412	81	Cust Svc & Info	CUST	2,130	-	2,130	100.0000%
412	82	Sales	CUST	347	-	347	100.0000%
	83	TOTAL OTHER CUSTOMER O&M		41,032	-	41,032	100.0000%
	84						
	85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>					
101	86	Production	DEM	52,208	-	52,208	100.0000%
101	87	Production - Solar	DEM	4,262	-	4,262	100.0000%
201	88	Production	EGY	21,007	-	21,007	100.0000%
117	89	Transmission	DEM	5,320	395	4,925	92.5763%
117	90	Subtransmission	DEM	3,369	250	3,118	92.5763%
105	91	Distribution Primary	DEM	17,064	-	17,064	100.0000%
106	92	Distribution Secondary	DEM	2,191	-	2,191	100.0000%
607	93	Distribution	CUST	18,801	-	18,801	100.0000%
412	94	Other	CUST	27,380	-	27,380	100.0000%
	95	TOTAL ADMIN & GENERAL O&M		151,601	645	150,956	99.5745%
	96						
	97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>					
101	98	Production	DEM	-	-	-	0.0000%
204	99	Production	EGY	-	-	-	0.0000%
817	100	Transmission	DEM	-	-	-	0.0000%
817	101	Subtransmission	DEM	-	-	-	0.0000%
105	102	Distribution Primary	DEM	-	-	-	0.0000%
106	103	Distribution Secondary	DEM	-	-	-	0.0000%
607	104	Distribution	CUST	-	-	-	0.0000%
412	105	Other	CUST	-	-	-	0.0000%
	106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	0.0000%
	107	SUBTOTAL ADMIN & GENERAL O&M		151,601	645	150,956	
	108						
	109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>					
110		Production	DEM	121,350	-	121,350	100.0000%
111		Production	EGY	61,920	-	61,920	100.0000%
112		Transmission	DEM	10,974	815	10,159	92.5763%
113		Subtransmission	DEM	6,331	470	5,861	92.5763%
114		Distribution Primary	DEM	38,431	-	38,431	100.0000%
115		Distribution Secondary	DEM	4,824	-	4,824	100.0000%
116		Distribution	CUST	40,538	-	40,538	100.0000%
117		Other	CUST	68,411	-	68,411	100.0000%
	118						
	119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		352,779	1,285	351,495	99.6358%
	120						
	121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>					
122		Production	DEM	121,350	-	121,350	100.0000%
123		Production	EGY	62,851	-	62,851	100.0000%
124		Transmission	DEM	10,974	815	10,159	92.5763%
125		Subtransmission	DEM	6,331	470	5,861	92.5763%
126		Distribution Primary	DEM	38,431	-	38,431	100.0000%
127		Distribution Secondary	DEM	4,824	-	4,824	100.0000%
128		Distribution	CUST	40,538	-	40,538	100.0000%
129		Other	CUST	68,411	-	68,411	100.0000%
	130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		353,710	1,285	352,425	99.6368%

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

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

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	21	<u>DISTRIBUTION DEPREC EXPENSE</u>					
105	22	Substations	DEM	7,391	-	7,391	100.0000%
	23						
310	24	Poles Direct	CUST	1,835	-	1,835	100.0000%
105	25	Poles Primary	DEM	9,338	-	9,338	100.0000%
418	26	Poles Primary (MDS)	CUST	4,002	-	4,002	100.0000%
106	27	Poles Secondary	DEM	1,803	-	1,803	100.0000%
420	28	Poles Secondary (MDS)	CUST	929	-	929	100.0000%
	29	TOTAL POLES		17,907	-	17,907	100.0000%
	30						
310	31	OH LINES Direct	CUST	125	-	125	100.0000%
105	32	OH LINES Primary	DEM	4,649	-	4,649	100.0000%
418	33	OH LINES Primary (MDS)	CUST	1,550	-	1,550	100.0000%
106	34	OH LINES Secondary	DEM	659	-	659	100.0000%
420	35	OH LINES Secondary (MDS)	CUST	186	-	186	100.0000%
	36	TOTAL OH LINES		7,168	-	7,168	100.0000%
	37						
310	38	UG LINES Direct	CUST	8	-	8	100.0000%
105	39	UG LINES Primary	DEM	9,949	-	9,949	100.0000%
418	40	UG LINES Primary (MDS)	CUST	2,972	-	2,972	100.0000%
106	41	UG LINES Secondary	DEM	895	-	895	100.0000%
420	42	UG LINES Secondary (MDS)	CUST	78	-	78	100.0000%
	43	TOTAL UG LINES		13,901	-	13,901	100.0000%
	44						
310	45	Transformers Direct	CUST	-	-	-	0.0000%
105	46	Transformers Primary	DEM	4,710	-	4,710	100.0000%
418	47	Transformers Primary (MDS)	CUST	2,649	-	2,649	100.0000%
106	48	Transformers Secondary	DEM	25,511	-	25,511	100.0000%
420	49	Transformers Secondary (MDS)	CUST	10,420	-	10,420	100.0000%
	50	TOTAL Transformers		43,290	-	43,290	100.0000%
	51						
420	52	Services	CUST	5,486	-	5,486	100.0000%
308	53	Meters	CUST	14,448	-	14,448	100.0000%
309	54	Interruptible Equipment	CUST	-	-	-	0.0000%
310	55	Street Lighting	CUST	14,964	-	14,964	100.0000%
	56						
	57	Total Distribution Expense					
	58	Distribution Expense	DEM	64,904	-	64,904	100.0000%
	59	Distribution Expense	CUST	59,651	-	59,651	100.0000%
	60						
	61	TOTAL DISTRIBUTION DEPREC EXPENSE		124,555	-	124,555	100.0000%
	62						
	63	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>					
	64	Production	DEM	198,564	-	198,564	100.0000%
	65	Production	EGY	47,556	-	47,556	100.0000%
	66	Transmission	DEM	15,421	1,145	14,276	92.5763%
	67	Subtransmission	DEM	14,395	1,069	13,327	92.5763%
	68	Distribution Primary	DEM	36,036	-	36,036	100.0000%
	69	Distribution Secondary	DEM	28,868	-	28,868	100.0000%
	70	Distribution	CUST	59,651	-	59,651	100.0000%
	71	Other	CUST	-	-	-	0.0000%
	72						
	73	TOTAL PROD, TRANS & DIST DEPREC EXP		400,492	2,213	398,278	99.4473%

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Tampa Electric 2022 OB Budget

DEPRECIATION EXPENSE - DEPRE

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
101	75	Production	DEM	2,185	-	2,185	100.0000%
201	76	Production	EGY	961	-	961	100.0000%
117	77	Transmission	DEM	740	55	685	92.5763%
117	78	Subtransmission	DEM	205	15	190	92.5763%
105	79	Distribution Primary	DEM	1,644	-	1,644	100.0000%
106	80	Distribution Secondary	DEM	524	-	524	100.0000%
907	81	Distribution	CUST	827	-	827	100.0000%
412	82	Other	CUST	1,277	-	1,277	100.0000%
	83						
	84	TOTAL COMMUNICATION EQP DEPREC EXP		8,364	70	8,294	99.1613%
	85						
	86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
101	87	Production	DEM	256	-	256	100.0000%
201	88	Production	EGY	-	-	-	0.0000%
117	89	Transmission	DEM	-	-	-	0.0000%
117	90	Subtransmission	DEM	-	-	-	0.0000%
105	91	Distribution Primary	DEM	-	-	-	0.0000%
106	92	Distribution Secondary	DEM	-	-	-	0.0000%
907	93	Distribution	CUST	-	-	-	0.0000%
412	94	Other	CUST	-	-	-	0.0000%
	95						
	96	TOTAL TRANSPORTATION EQP DEPREC EXP		256	-	256	100.0000%
	97						
	98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>					
101	99	Production	DEM	14,397	-	14,397	100.0000%
101	100	Production - Solar	DEM	14	-	14	100.0000%
201	101	Production	EGY	7,046	-	7,046	100.0000%
117	102	Transmission	DEM	1,760	131	1,629	92.5763%
117	103	Subtransmission	DEM	852	63	789	92.5763%
105	104	Distribution Primary	DEM	5,431	-	5,431	100.0000%
106	105	Distribution Secondary	DEM	682	-	682	100.0000%
907	106	Distribution	CUST	6,068	-	6,068	100.0000%
412	107	Other	CUST	9,368	-	9,368	100.0000%
	108						
	109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		45,618	194	45,424	99.5750%
	110						
	111	<u>EQUALS: DEPRECIATION EXPENSE</u>					
	112	Production	DEM	215,416	-	215,416	100.0000%
	113	Production	EGY	55,562	-	55,562	100.0000%
	114	Transmission	DEM	17,921	1,330	16,591	92.5763%
	115	Subtransmission	DEM	15,452	1,147	14,305	92.5763%
	116	Distribution Primary	DEM	43,112	-	43,112	100.0000%
	117	Distribution Secondary	DEM	30,074	-	30,074	100.0000%
	118	Distribution	CUST	66,547	-	66,547	100.0000%
	119	Other	CUST	10,646	-	10,646	100.0000%
	120						
	121	TOTAL DEPRECIATION EXPENSE		454,730	2,478	452,252	99.4552%

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Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PAYROLL TAXES</u>					
101	2	Production	DEM	4,691	-	4,691	100.0000%
101	3	Production - Solar	DEM	179	-	179	100.0000%
201	4	Production	EGY	2,381	-	2,381	100.0000%
117	5	Transmission	DEM	595	44	551	92.5763%
117	6	Subtransmission	DEM	288	21	267	92.5763%
105	7	Distribution Primary	DEM	1,835	-	1,835	100.0000%
106	8	Distribution Secondary	DEM	231	-	231	100.0000%
907	9	Distribution	CUST	2,051	-	2,051	100.0000%
412	10	Other	CUST	3,166	-	3,166	100.0000%
	11	TOTAL PAYROLL TAXES		<u>15,417</u>	<u>66</u>	<u>15,351</u>	<u>99.5750%</u>
	12						
	13	<u>PLUS: PROPERTY TAXES</u>					
101	14	Production	DEM	30,445	-	30,445	100.0000%
201	15	Production	EGY	9,371	-	9,371	100.0000%
117	16	Transmission	DEM	3,923	291	3,632	92.5763%
117	17	Subtransmission	DEM	3,296	245	3,051	92.5763%
105	18	Distribution Primary	DEM	9,264	-	9,264	100.0000%
106	19	Distribution Secondary	DEM	4,074	-	4,074	100.0000%
907	20	Distribution	CUST	9,314	-	9,314	100.0000%
412	21	Other	CUST	1,239	-	1,239	100.0000%
	22	TOTAL PROPERTY TAXES		<u>70,926</u>	<u>536</u>	<u>70,390</u>	<u>99.2444%</u>
	23						
	24						
	25	<u>PLUS: OTHER TAXES</u>					
101	26	Production	DEM	101	-	101	100.0000%
201	27	Production	EGY	21	-	21	100.0000%
117	28	Transmission	DEM	11	1	11	92.5763%
117	29	Subtransmission	DEM	10	1	9	92.5763%
105	30	Distribution Primary	DEM	24	-	24	100.0000%
106	31	Distribution Secondary	DEM	10	-	10	100.0000%
907	32	Distribution	CUST	23	-	23	100.0000%
412	33	Other	CUST	3	-	3	100.0000%
	34	TOTAL OTHER TAXES		<u>203</u>	<u>2</u>	<u>201</u>	<u>99.2294%</u>
	35						
	36	<u>EQUALS: NON-REVENUE TAXES</u>					
37	37	Production	DEM	35,416	-	35,416	100.0000%
38	38	Production	EGY	11,773	-	11,773	100.0000%
39	39	Transmission	DEM	4,530	336	4,193	92.5763%
40	40	Subtransmission	DEM	3,593	267	3,327	92.5763%
41	41	Distribution Primary	DEM	11,124	-	11,124	100.0000%
42	42	Distribution Secondary	DEM	4,314	-	4,314	100.0000%
43	43	Distribution	CUST	11,387	-	11,387	100.0000%
44	44	Other	CUST	4,408	-	4,408	100.0000%
	45	TOTAL NON-REVENUE TAXES		<u>86,546</u>	<u>603</u>	<u>85,943</u>	<u>99.3032%</u>

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Tampa Electric 2022 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	46	<u>REGULATORY ASSESSMENT FEE</u>				
507	47	Production	447	-	447	100.0000%
507	48	Production	94	-	94	100.0000%
507	49	Transmission	51	-	51	100.0000%
507	50	Subtransmission	43	-	43	100.0000%
507	51	Distribution Primary	106	-	106	100.0000%
507	52	Distribution Secondary	43	-	43	100.0000%
507	53	Distribution	101	-	101	100.0000%
507	54	Other	14	-	14	100.0000%
	55	TOTAL REGULATORY ASSESSMENT FEE	899	-	899	100.0000%
	56					
	57					
	58	<u>EQUALS: TAXES OTHER THAN INCOME</u>				
	59	Production	35,864	-	35,864	100.0000%
	60	Production	11,868	-	11,868	100.0000%
	61	Transmission	4,580	336	4,244	92.6584%
	62	Subtransmission	3,636	267	3,369	92.6634%
	63	Distribution Primary	11,230	-	11,230	100.0000%
	64	Distribution Secondary	4,357	-	4,357	100.0000%
	65	Distribution	11,488	-	11,488	100.0000%
	66	Other	4,421	-	4,421	100.0000%
	67					
	68	TOTAL TAXES OTHER THAN INCOME	87,444	603	86,841	99.3104%

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

Derivation of Operating Income

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	1	<u>TOTAL OPERATING REVENUES</u>					
	2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,469,873	7,642	1,462,231	99.4801%
	3	Production	DEM	488	-	488	100.0000%
	4	Production	EGY	464	-	464	100.0000%
	5	Transmission	DEM	1,137	84	1,053	92.5763%
	6	Subtransmission	DEM	174	13	161	92.5763%
	7	Distribution Primary	DEM	12,900	-	12,900	100.0000%
	8	Distribution Secondary	DEM	158	-	158	100.0000%
	9	Distribution	CUST	95	-	95	100.0000%
	10	Other	CUST	19,303	-	19,303	100.0000%
	11	TOTAL OPERATING REVENUES		<u>1,504,592</u>	<u>7,739</u>	<u>1,496,853</u>	99.4856%
	12						
	13	<u>LESS: O&M EXPENSE</u>					
	14	Production	DEM	121,350	-	121,350	100.0000%
	15	Production	EGY	61,920	-	61,920	100.0000%
	16	Transmission	DEM	10,974	815	10,159	92.5763%
	17	Subtransmission	DEM	6,331	470	5,861	92.5763%
	18	Distribution Primary	DEM	38,431	-	38,431	100.0000%
	19	Distribution Secondary	DEM	4,824	-	4,824	100.0000%
	20	Distribution	CUST	40,538	-	40,538	100.0000%
	21	Other	CUST	68,411	-	68,411	100.0000%
	22	TOTAL O&M EXPENSE		<u>352,779</u>	<u>1,285</u>	<u>351,495</u>	99.6358%
	23						
	24	<u>LESS: FUEL & POWER TRANSACTIONS</u>					
	25	Production Demand	DEM	-	-	-	0.0000%
	26	Production Energy	EGY	930	-	930	100.0000%
	27	TOTAL FUEL & POWER TRANSACTIONS		<u>930</u>	<u>-</u>	<u>930</u>	100.0000%
	28						
	29	<u>LESS: DEPRECIATION EXPENSE</u>					
	30	Production	DEM	215,416	-	215,416	100.0000%
	31	Production	EGY	55,562	-	55,562	100.0000%
	32	Transmission	DEM	17,921	1,330	16,591	92.5763%
	33	Subtransmission	DEM	15,452	1,147	14,305	92.5763%
	34	Distribution Primary	DEM	43,112	-	43,112	100.0000%
	35	Distribution Secondary	DEM	30,074	-	30,074	100.0000%
	36	Distribution	CUST	66,547	-	66,547	100.0000%
	37	Other	CUST	10,646	-	10,646	100.0000%
	38	TOTAL DEPRECIATION EXPENSE		<u>454,730</u>	<u>2,478</u>	<u>452,252</u>	99.4552%

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	39	<u>LESS: AMORTIZATION EXPENSE</u>					
	40	Production	DEM	-	-	0.0000%	
	41	Production	EGY	-	-	0.0000%	
	42	Transmission	DEM	-	-	0.0000%	
	43	Subtransmission	DEM	-	-	0.0000%	
	44	Distribution Primary	DEM	-	-	0.0000%	
	45	Distribution Secondary	DEM	-	-	0.0000%	
	46	Distribution	CUST	-	-	0.0000%	
	47	Other	CUST	-	-	0.0000%	
	48	TOTAL AMORTIZATION EXPENSE		-	-	0.0000%	
	49						
	50	<u>LESS: TAXES OTHER THAN INCOME</u>					
	51	Production	DEM	35,864	-	35,864	100.0000%
	52	Production	EGY	11,868	-	11,868	100.0000%
	53	Transmission	DEM	4,580	336	4,244	92.6584%
	54	Subtransmission	DEM	3,636	267	3,369	92.6634%
	55	Distribution Primary	DEM	11,230	-	11,230	100.0000%
	56	Distribution Secondary	DEM	4,357	-	4,357	100.0000%
	57	Distribution	CUST	11,488	-	11,488	100.0000%
	58	Other	CUST	4,421	-	4,421	100.0000%
	59	TOTAL TAXES OTHER THAN INCOME		87,444	603	86,841	99.3104%
	60						
	61	<u>LESS: LOSS ON DISPOSITION & MISC</u>					
101	62	Production	DEM	-	-	-	0.0000%
101	63	Production	EGY	-	-	-	0.0000%
117	64	Transmission	DEM	-	-	-	0.0000%
117	65	Subtransmission	DEM	-	-	-	0.0000%
105	66	Distribution Primary	DEM	-	-	-	0.0000%
106	67	Distribution Secondary	DEM	-	-	-	0.0000%
907	68	Distribution	CUST	-	-	-	0.0000%
412	69	Other	CUST	-	-	-	0.0000%
	70	TOTAL OTHER EXPENSES		-	-	-	0.0000%
	71						
	72	<u>EQUALS: OPERATING INCOME</u>					
	73	Sales	REV	1,469,873	7,642	1,462,231	99.4801%
	74	Production	DEM	(372,141)	-	(372,141)	100.0000%
	75	Production	EGY	(129,817)	-	(129,817)	100.0000%
	76	Transmission	DEM	(32,338)	(2,397)	(29,941)	92.5879%
	77	Subtransmission	DEM	(25,244)	(1,871)	(23,373)	92.5889%
	78	Distribution Primary	DEM	(79,873)	-	(79,873)	100.0000%
	79	Distribution Secondary	DEM	(39,098)	-	(39,098)	100.0000%
	80	Distribution	CUST	(118,478)	-	(118,478)	100.0000%
	81	Other	CUST	(64,175)	-	(64,175)	100.0000%
	82	TOTAL OPERATING INCOME		608,709	3,374	605,334	99.4457%

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO	
	83	<u>LESS: INTEREST EXPENSE</u>					
101	84	Production	DEM	62,885	-	62,885	100.0000%
101	85	Production	EGY	13,232	-	13,232	100.0000%
117	86	Transmission	DEM	7,120	529	6,591	92.5763%
117	87	Subtransmission	DEM	5,992	445	5,547	92.5763%
105	88	Distribution Primary	DEM	14,901	-	14,901	100.0000%
106	89	Distribution Secondary	DEM	6,095	-	6,095	100.0000%
907	90	Distribution	CUST	14,161	-	14,161	100.0000%
412	91	Other	CUST	1,933	-	1,933	100.0000%
	92	TOTAL INTEREST EXPENSE		126,318	973	125,345	99.2294%
	93						
	94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>					
101	95	Production	DEM	7,427	-	7,427	100.0000%
101	96	Production	EGY	1,563	-	1,563	100.0000%
117	97	Transmission	DEM	841	62	778	92.5763%
117	98	Subtransmission	DEM	708	53	655	92.5763%
105	99	Distribution Primary	DEM	1,760	-	1,760	100.0000%
106	100	Distribution Secondary	DEM	720	-	720	100.0000%
907	101	Distribution	CUST	1,672	-	1,672	100.0000%
412	102	Other	CUST	228	-	228	100.0000%
	103	TOTAL PERMANENT TIMING DIFFERENCES		14,918	115	14,803	99.2294%
	104						
	105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
106		Sales	REV	1,469,873	7,642	1,462,231	99.4801%
107		Production	DEM	(427,599)	-	(427,599)	100.0000%
108		Production	EGY	(141,486)	-	(141,486)	100.0000%
109		Transmission	DEM	(38,618)	(2,863)	(35,754)	92.5861%
110		Subtransmission	DEM	(30,529)	(2,263)	(28,265)	92.5867%
111		Distribution Primary	DEM	(93,014)	-	(93,014)	100.0000%
112		Distribution Secondary	DEM	(44,472)	-	(44,472)	100.0000%
113		Distribution	CUST	(130,967)	-	(130,967)	100.0000%
114		Other	CUST	(65,880)	-	(65,880)	100.0000%
	115	TOTAL FLORIDA TAXABLE INCOME		497,308	2,516	494,792	99.4941%
	116						
	117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
118		Sales	REV	80,843	420	80,423	99.4801%
119		Production	DEM	(23,518)	-	(23,518)	100.0000%
120		Production	EGY	(7,782)	-	(7,782)	100.0000%
121		Transmission	DEM	(2,124)	(157)	(1,966)	92.5861%
122		Subtransmission	DEM	(1,679)	(124)	(1,555)	92.5867%
123		Distribution Primary	DEM	(5,116)	-	(5,116)	100.0000%
124		Distribution Secondary	DEM	(2,446)	-	(2,446)	100.0000%
125		Distribution	CUST	(7,203)	-	(7,203)	100.0000%
126		Other	CUST	(3,623)	-	(3,623)	100.0000%
	127	TOTAL FLORIDA INCOME TAX		27,352	138	27,214	99.4941%

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Tampa Electric 2022 OB Budget

INCOME TAXES - INCTX

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO	
	128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>					
	129	Sales	REV	1,389,030	7,222	1,381,809	99.4801%
	130	Production	DEM	(404,081)	-	(404,081)	100.0000%
	131	Production	EGY	(133,704)	-	(133,704)	100.0000%
	132	Transmission	DEM	(36,494)	(2,706)	(33,788)	92.5861%
	133	Subtransmission	DEM	(28,850)	(2,139)	(26,711)	92.5867%
	134	Distribution Primary	DEM	(87,898)	-	(87,898)	100.0000%
	135	Distribution Secondary	DEM	(42,026)	-	(42,026)	100.0000%
	136	Distribution	CUST	(123,764)	-	(123,764)	100.0000%
	137	Other	CUST	(62,257)	-	(62,257)	100.0000%
	138	TOTAL FEDERAL TAXABLE INCOME		469,956	2,377	467,579	99.4941%
	139						
	140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>					
	141	Sales	REV	291,696	1,517	290,180	99.4801%
	142	Production	DEM	(84,857)	-	(84,857)	100.0000%
	143	Production	EGY	(28,078)	-	(28,078)	100.0000%
	144	Transmission	DEM	(7,664)	(568)	(7,095)	92.5861%
	145	Subtransmission	DEM	(6,058)	(449)	(5,609)	92.5867%
	146	Distribution Primary	DEM	(18,459)	-	(18,459)	100.0000%
	147	Distribution Secondary	DEM	(8,826)	-	(8,826)	100.0000%
	148	Distribution	CUST	(25,990)	-	(25,990)	100.0000%
	149	Other	CUST	(13,074)	-	(13,074)	100.0000%
	150	TOTAL FEDERAL INCOME TAX		98,691	499	98,192	99.4941%
	151						
	152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred & ITC)</u>					
	153	Production	DEM	(19,977)	-	(19,977)	100.0000%
101	154	Production	EGY	(4,203)	-	(4,203)	100.0000%
117	155	Transmission	DEM	(2,262)	(168)	(2,094)	92.5763%
117	156	Subtransmission	DEM	(1,903)	(141)	(1,762)	92.5763%
105	157	Distribution Primary	DEM	(4,734)	-	(4,734)	100.0000%
106	158	Distribution Secondary	DEM	(1,936)	-	(1,936)	100.0000%
907	159	Distribution	CUST	(4,499)	-	(4,499)	100.0000%
412	160	Other	CUST	(614)	-	(614)	100.0000%
	161	TOTAL ADJUSTMENT TO INCOME TAXES		(40,128)	(309)	(39,819)	99.2294%
	162						
	163	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., EXCLUDES PDA)</u>					
	164	Sales	REV	372,539	1,937	370,603	99.4801%
	165	Production	DEM	(128,352)	-	(128,352)	100.0000%
	166	Production	EGY	(40,063)	-	(40,063)	100.0000%
	167	Transmission	DEM	(12,049)	(894)	(11,156)	92.5842%
	168	Subtransmission	DEM	(9,641)	(715)	(8,926)	92.5846%
	169	Distribution Primary	DEM	(28,308)	-	(28,308)	100.0000%
	170	Distribution Secondary	DEM	(13,208)	-	(13,208)	100.0000%
	171	Distribution	CUST	(37,692)	-	(37,692)	100.0000%
	172	Other	CUST	(17,312)	-	(17,312)	100.0000%
	173						
	174	TOTAL INCOME TAXES, EXCLUDING PARENT DEBT ADJUSTMENT		85,915	328	85,586	99.6177%
	175						
	176	<u>PARENT DEBT ADJUSTMENT (PDA) - 100% RETAIL</u>					
101	177	Production	DEM	(9,707)	-	(9,707)	100.0000%
	178	TOTAL PARENT DEBT ADJUSTMENT		(9,707)	-	(9,707)	100.0000%
	179						
	180	<u>TOTAL INCOME TAXES (FED, STATE, & ADJ., INCLUDES PDA)</u>					
	181	Sales	REV	372,539	1,937	370,603	99.4801%
	182	Production	DEM	(138,059)	-	(138,059)	100.0000%
	183	Production	EGY	(40,063)	-	(40,063)	100.0000%
	184	Transmission	DEM	(12,049)	(894)	(11,156)	92.5842%
	185	Subtransmission	DEM	(9,641)	(715)	(8,926)	92.5846%

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20210034-EI
 COST OF SERVICE - PROPOSED
 WITNESS: VOGT
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186	Distribution Primary	DEM	(28,308)	-	(28,308)	100.0000%
187	Distribution Secondary	DEM	(13,208)	-	(13,208)	100.0000%
188	Distribution	CUST	(37,692)	-	(37,692)	100.0000%
189	Other	CUST	(17,312)	-	(17,312)	100.0000%
190						
191	TOTAL INCOME TAXES, INCLUDING PARENT DEBT ADJUSTMENT		76,208	328	75,879	99.5691%

Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

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

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Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	21	<u>DISTRIBUTION PLANT</u>					
105	22	Substations	DEM	314,178	-	314,178	100.0000%
	23						
310	24	Poles Direct	CUST	34,293	-	34,293	100.0000%
105	25	Poles Primary	DEM	174,491	-	174,491	100.0000%
418	26	Poles Primary (MDS)	CUST	74,782	-	74,782	100.0000%
106	27	Poles Secondary	DEM	33,697	-	33,697	100.0000%
420	28	Poles Secondary (MDS)	CUST	17,359	-	17,359	100.0000%
	29	TOTAL POLES		334,622	-	334,622	100.0000%
	30						
310	31	OH LINES Direct	CUST	4,804	-	4,804	100.0000%
105	32	OH LINES Primary	DEM	178,953	-	178,953	100.0000%
418	33	OH LINES Primary (MDS)	CUST	59,651	-	59,651	100.0000%
106	34	OH LINES Secondary	DEM	25,379	-	25,379	100.0000%
420	35	OH LINES Secondary (MDS)	CUST	7,158	-	7,158	100.0000%
	36	TOTAL OH LINES		275,945	-	275,945	100.0000%
	37						
310	38	UG LINES Direct	CUST	384	-	384	100.0000%
105	39	UG LINES Primary	DEM	466,534	-	466,534	100.0000%
418	40	UG LINES Primary (MDS)	CUST	139,354	-	139,354	100.0000%
106	41	UG LINES Secondary	DEM	41,956	-	41,956	100.0000%
420	42	UG LINES Secondary (MDS)	CUST	3,648	-	3,648	100.0000%
	43	TOTAL UG LINES		651,877	-	651,877	100.0000%
	44						
310	45	Transformers Direct	CUST	-	-	-	0.0000%
105	46	Transformers Primary	DEM	89,047	-	89,047	100.0000%
418	47	Transformers Primary (MDS)	CUST	50,089	-	50,089	100.0000%
106	48	Transformers Secondary	DEM	482,311	-	482,311	100.0000%
420	49	Transformers Secondary (MDS)	CUST	197,000	-	197,000	100.0000%
	50	TOTAL Transformers		818,448	-	818,448	100.0000%
	51						
420	52	Services	CUST	215,359	-	215,359	100.0000%
308	53	Meters	CUST	126,087	-	126,087	100.0000%
309	54	Interruptible Equipment	CUST	-	-	-	0.0000%
310	55	Street Lighting	CUST	325,975	-	325,975	100.0000%
	56						
	57	Distribution Plant	DEM	1,806,547	-	1,806,547	100.0000%
	58	Distribution Plant	CUST	1,255,943	-	1,255,943	100.0000%
	59						
	60	TOTAL DISTRIBUTION PLANT		3,062,489	-	3,062,489	100.0000%
	61						
	62						
	63	<u>PROD. TRANS. & DIST PLANT</u>					
	64	Production	DEM	4,200,517	-	4,200,517	100.0000%
	65	Production	EGY	1,268,595	-	1,268,595	100.0000%
	66	Transmission	DEM	527,380	39,151	488,229	92.5763%
	67	Subtransmission	DEM	458,249	34,019	424,230	92.5763%
	68	Distribution Primary	DEM	1,223,203	-	1,223,203	100.0000%
	69	Distribution Secondary	DEM	583,343	-	583,343	100.0000%
	70	Distribution	CUST	1,255,943	-	1,255,943	100.0000%
	71	Other	CUST	-	-	-	0.0000%
	72	TOTAL PROD, TRANS, & DIST PLANT		9,517,230	73,170	9,444,060	99.2312%

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Tampa Electric 2022 OB Budget

PLANT IN SERVICE - PLTSVC

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	73	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	74	Production	DEM	22,435	-	22,435	100.0000%
201	75	Production	EGY	9,865	-	9,865	100.0000%
117	76	Transmission	DEM	7,600	564	7,036	92.5763%
117	77	Subtransmission	DEM	2,103	156	1,947	92.5763%
105	78	Distribution Primary	DEM	16,885	-	16,885	100.0000%
106	79	Distribution Secondary	DEM	5,381	-	5,381	100.0000%
907	80	Distribution	CUST	8,496	-	8,496	100.0000%
412	81	Other	CUST	13,117	-	13,117	100.0000%
	82	TOTAL COMMUNICATION EQUIPMENT		85,883	720	85,163	99.1613%
	83						
	84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	85	Production	DEM	4,362	-	4,362	100.0000%
201	86	Production	EGY	-	-	-	0.0000%
117	87	Transmission	DEM	5,816	432	5,384	92.5763%
117	88	Subtransmission	DEM	2,816	209	2,607	92.5763%
105	89	Distribution Primary	DEM	17,949	-	17,949	100.0000%
106	90	Distribution Secondary	DEM	2,254	-	2,254	100.0000%
907	91	Distribution	CUST	20,054	-	20,054	100.0000%
412	92	Other	CUST	30,960	-	30,960	100.0000%
	93	TOTAL TRANSPORTATION EQUIPMENT		84,212	641	83,571	99.2391%
	94						
	95	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	96	Production	DEM	243,524	-	243,524	100.0000%
101	97	Production - Solar	DEM	9,003	-	9,003	100.0000%
201	98	Production	EGY	104,151	-	104,151	100.0000%
117	99	Transmission	DEM	26,013	1,931	24,081	92.5763%
117	100	Subtransmission	DEM	12,596	935	11,661	92.5763%
105	101	Distribution Primary	DEM	88,253	-	88,253	100.0000%
106	102	Distribution Secondary	DEM	10,082	-	10,082	100.0000%
907	103	Distribution	CUST	89,697	-	89,697	100.0000%
412	104	Other	CUST	138,675	-	138,675	100.0000%
	105	TOTAL GENERAL & INTANGIBLE		721,993	2,866	719,126	99.6030%
	106						
	107	<u>PLUS: ROU LEASES</u>					
101	108	Production	DEM	-	-	-	0.0000%
	109						
	110	<u>EQUALS: PLANT IN SERVICE</u>					
111	111	Production	DEM	4,479,842	-	4,479,842	100.0000%
112	112	Production	EGY	1,382,611	-	1,382,611	100.0000%
113	113	Transmission	DEM	566,808	42,078	524,730	92.5763%
114	114	Subtransmission	DEM	475,764	35,319	440,445	92.5763%
115	115	Distribution Primary	DEM	1,346,291	-	1,346,291	100.0000%
116	116	Distribution Secondary	DEM	601,060	-	601,060	100.0000%
117	117	Distribution	CUST	1,374,190	-	1,374,190	100.0000%
118	118	Other	CUST	182,752	-	182,752	100.0000%
119	119						
120	120	TOTAL PLANT IN SERVICE		10,409,318	77,397	10,331,921	99.2565%

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Tampa Electric 2022 OB Budget

PLANT HELD FOR FUTURE USE - PHFFU

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

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Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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

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Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	21	<u>DISTRIBUTION RESERVE</u>					
105	22	Substations	DEM	72,828	-	72,828	100.0000%
	23						
310	24	Poles Direct	CUST	17,239	-	17,239	100.0000%
105	25	Poles Primary	DEM	87,717	-	87,717	100.0000%
418	26	Poles Primary (MDS)	CUST	37,593	-	37,593	100.0000%
106	27	Poles Secondary	DEM	16,939	-	16,939	100.0000%
420	28	Poles Secondary (MDS)	CUST	8,726	-	8,726	100.0000%
	29	TOTAL POLES		168,214	-	168,214	100.0000%
	30						
310	31	OH LINES Direct	CUST	2,704	-	2,704	100.0000%
105	32	OH LINES Primary	DEM	100,712	-	100,712	100.0000%
418	33	OH LINES Primary (MDS)	CUST	33,571	-	33,571	100.0000%
106	34	OH LINES Secondary	DEM	14,283	-	14,283	100.0000%
420	35	OH LINES Secondary (MDS)	CUST	4,028	-	4,028	100.0000%
	36	TOTAL OH LINES		155,298	-	155,298	100.0000%
	37						
310	38	UG LINES Direct	CUST	76	-	76	100.0000%
105	39	UG LINES Primary	DEM	92,730	-	92,730	100.0000%
418	40	UG LINES Primary (MDS)	CUST	27,699	-	27,699	100.0000%
106	41	UG LINES Secondary	DEM	8,339	-	8,339	100.0000%
420	42	UG LINES Secondary (MDS)	CUST	725	-	725	100.0000%
	43	TOTAL UG LINES		129,570	-	129,570	100.0000%
	44						
310	45	Transformers Direct	CUST	-	-	-	0.0000%
105	46	Transformers Primary	DEM	31,522	-	31,522	100.0000%
418	47	Transformers Primary (MDS)	CUST	17,731	-	17,731	100.0000%
106	48	Transformers Secondary	DEM	170,735	-	170,735	100.0000%
420	49	Transformers Secondary (MDS)	CUST	69,737	-	69,737	100.0000%
	50	TOTAL Transformers		289,725	-	289,725	100.0000%
	51						
420	52	Services	CUST	132,678	-	132,678	100.0000%
308	53	Meters	CUST	(40,482)	-	(40,482)	100.0000%
309	54	Interruptible Equipment	CUST	-	-	-	0.0000%
310	55	Street Lighting	CUST	131,349	-	131,349	100.0000%
	56						
	57	Distribution Reserve	DEM	595,805	-	595,805	100.0000%
	58	Distribution Reserve	CUST	443,375	-	443,375	100.0000%
	59						
	60	TOTAL DISTRIBUTION DEPRE RESERVE		1,039,181	-	1,039,181	100.0000%
	61						
	62						
	63	<u>PROD. TRANS. & DIST RESERVE</u>					
	64	Production	DEM	592,180	-	592,180	100.0000%
	65	Production	EGY	533,841	-	533,841	100.0000%
	66	Transmission	DEM	118,450	8,793	109,657	92.5763%
	67	Subtransmission	DEM	105,048	7,798	97,250	92.5763%
	68	Distribution Primary	DEM	385,509	-	385,509	100.0000%
	69	Distribution Secondary	DEM	210,296	-	210,296	100.0000%
	70	Distribution	CUST	443,375	-	443,375	100.0000%
	71	Other	CUST	-	-	-	0.0000%
	72						
	73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		2,388,699	16,592	2,372,108	99.3054%

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Tampa Electric 2022 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	74	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
101	75	Production	DEM	13,603	-	13,603	100.0000%
201	76	Production	EGY	5,981	-	5,981	100.0000%
117	77	Transmission	DEM	4,608	342	4,266	92.5763%
117	78	Subtransmission	DEM	1,275	95	1,181	92.5763%
105	79	Distribution Primary	DEM	10,238	-	10,238	100.0000%
106	80	Distribution Secondary	DEM	3,263	-	3,263	100.0000%
907	81	Distribution	CUST	5,151	-	5,151	100.0000%
412	82	Other	CUST	7,953	-	7,953	100.0000%
	83	TOTAL COMM EQUIP DEP REERVE		52,073	437	51,636	99.1613%
	84						
	85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
101	86	Production	DEM	1,457	-	1,457	100.0000%
201	87	Production	EGY	-	-	-	0.0000%
117	88	Transmission	DEM	1,334	99	1,235	92.5763%
117	89	Subtransmission	DEM	646	48	598	92.5763%
105	90	Distribution Primary	DEM	4,118	-	4,118	100.0000%
106	91	Distribution Secondary	DEM	517	-	517	100.0000%
907	92	Distribution	CUST	4,601	-	4,601	100.0000%
412	93	Other	CUST	7,103	-	7,103	100.0000%
	94	TOTAL TRANSP EQUIP DEP REERVE		19,777	147	19,630	99.2566%
	95						
	96	<u>PLUS: GENERAL & INTANGIBLE</u>					
101	97	Production	DEM	97,936	-	97,936	100.0000%
101	98	Production - Solar	DEM	663	-	663	100.0000%
201	99	Production	EGY	34,085	-	34,085	100.0000%
117	100	Transmission	DEM	8,513	632	7,881	92.5763%
117	101	Subtransmission	DEM	4,122	306	3,816	92.5763%
105	102	Distribution Primary	DEM	27,994	-	27,994	100.0000%
106	103	Distribution Secondary	DEM	3,299	-	3,299	100.0000%
907	104	Distribution	CUST	29,355	-	29,355	100.0000%
412	105	Other	CUST	45,428	-	45,428	100.0000%
	106	TOTAL GENERAL & INTANGIBLE		251,394	938	250,456	99.6269%
	107						
	108	<u>EQUALS: DEPRECIATION RESERVE</u>					
109		Production	DEM	705,839	-	705,839	100.0000%
110		Production	EGY	573,907	-	573,907	100.0000%
111		Transmission	DEM	132,906	9,866	123,039	92.5763%
112		Subtransmission	DEM	111,092	8,247	102,845	92.5763%
113		Distribution Primary	DEM	427,859	-	427,859	100.0000%
114		Distribution Secondary	DEM	217,376	-	217,376	100.0000%
115		Distribution	CUST	482,482	-	482,482	100.0000%
116		Other	CUST	60,484	-	60,484	100.0000%
117							
118		TOTAL ACCUM DEPRECIATION RESERVE		2,711,943	18,114	2,693,830	99.3321%

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Tampa Electric 2022 OB Budget

WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>MATERIALS & SUPPLIES</u>					
101	2	Production	DEM	48,262	-	48,262	100.0000%
101	3	Production	EGY	14,576	-	14,576	100.0000%
117	4	Transmission	DEM	6,059	450	5,610	92.5763%
117	5	Subtransmission	DEM	5,265	391	4,874	92.5763%
105	6	Distribution Primary	DEM	14,054	-	14,054	100.0000%
106	7	Distribution Secondary	DEM	6,702	-	6,702	100.0000%
907	8	Distribution	CUST	14,430	-	14,430	100.0000%
412	9	Other	CUST	-	-	-	0.0000%
	10	TOTAL MATERIALS & SUPPLIES		109,350	841	108,509	99.2312%
	11						
	12	<u>PLUS: EXCLUSIONS</u>					
101	13	Production	DEM	2,248	-	2,248	100.0000%
101	14	Production	EGY	692	-	692	100.0000%
117	15	Transmission	DEM	290	22	268	92.5763%
117	16	Subtransmission	DEM	243	18	225	92.5763%
105	17	Distribution Primary	DEM	684	-	684	100.0000%
106	18	Distribution Secondary	DEM	301	-	301	100.0000%
907	19	Distribution	CUST	688	-	688	100.0000%
412	20	Other	CUST	91	-	91	100.0000%
	21	TOTAL CASH		5,237	40	5,198	99.2444%
	22						
	23	<u>PLUS: NET ADDITIONS</u>					
101	24	Production	DEM	237,042	-	237,042	100.0000%
101	25	Production	EGY	72,961	-	72,961	100.0000%
117	26	Transmission	DEM	30,548	2,268	28,280	92.5763%
117	27	Subtransmission	DEM	25,660	1,905	23,755	92.5763%
105	28	Distribution Primary	DEM	72,129	-	72,129	100.0000%
106	29	Distribution Secondary	DEM	31,718	-	31,718	100.0000%
907	30	Distribution	CUST	72,517	-	72,517	100.0000%
412	31	Other	CUST	9,644	-	9,644	100.0000%
	32	TOTAL NET ADDITIONS		552,219	4,173	548,046	99.2444%
	33						
	34	<u>MINUS: NET DEDUCTIONS</u>					
101	35	Production	DEM	285,628	-	285,628	100.0000%
101	36	Production	EGY	87,916	-	87,916	100.0000%
117	37	Transmission	DEM	36,809	2,733	34,076	92.5763%
117	38	Subtransmission	DEM	30,919	2,295	28,624	92.5763%
105	39	Distribution Primary	DEM	86,914	-	86,914	100.0000%
106	40	Distribution Secondary	DEM	38,220	-	38,220	100.0000%
907	41	Distribution	CUST	87,381	-	87,381	100.0000%
412	42	Other	CUST	11,621	-	11,621	100.0000%
	43	TOTAL NET DEDUCTIONS		665,407	5,028	660,380	99.2444%

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Tampa Electric 2022 OB Budget

WORKING CAPITAL - WKCAP

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	PLUS: FUEL INVENTORY				
201	45	Production	21,683	-	21,683	100.0000%
	46	TOTAL FUEL INVENTORY	21,683	-	21,683	100.0000%
	47					
	48	EQUALS: WORKING CAPITAL, (Incl. fuel inventory)				
	49	Production	1,924	-	1,924	100.0000%
	50	Production	21,996	-	21,996	100.0000%
	51	Transmission	88	7	81	92.5763%
	52	Subtransmission	249	18	231	92.5763%
	53	Distribution Primary	(46)	-	(46)	100.0000%
	54	Distribution Secondary	502	-	502	100.0000%
	55	Distribution	254	-	254	100.0000%
	56	Other	(1,885)	-	(1,885)	100.0000%
	57					
	58	TOTAL WORKING CAPITAL	23,082	25	23,057	99.8917%

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Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PRODUCTION CWIP</u>					
101	2	Production Demand	DEM	117,558	-	117,558	100.0000%
101	3	Production Demand - Solar	DEM	67,464	-	67,464	100.0000%
101	4	Production Energy	EGY	4,478	-	4,478	100.0000%
	5	TOTAL PRODUCTION CWIP		<u>189,500</u>	<u>-</u>	<u>189,500</u>	100.0000%
	6						
	7						
	8	<u>TRANSMISSION CWIP</u>					
101	9	Step-Up Substations	DEM	-	-	-	0.0000%
117	10	Hi-Volt Transmission	DEM	3,758	279	3,479	92.5763%
117	11	Subtransmission Common	DEM	3,265	242	3,023	92.5763%
	12	TOTAL TRANSMISSION CWIP		<u>7,023</u>	<u>521</u>	<u>6,501</u>	92.5763%
	13						
	14						
	15	<u>DISTRIBUTION CWIP</u>					
105	16	Distribution Primary	DEM	2,110	-	2,110	100.0000%
106	17	Distribution Secondary	DEM	1,006	-	1,006	100.0000%
907	18	Distribution	CUST	2,166	-	2,166	100.0000%
	19	TOTAL DISTRIBUTION CWIP		<u>5,282</u>	<u>-</u>	<u>5,282</u>	100.0000%
	20						
	21						
	22	<u>PROD. TRANS & DIST CWIP</u>					
	23	Production	DEM	185,022	-	185,022	100.0000%
	24	Production	EGY	4,478	-	4,478	100.0000%
	25	Transmission	DEM	3,758	279	3,479	92.5763%
	26	Subtransmission	DEM	3,265	242	3,023	92.5763%
	27	Distribution Primary	DEM	2,110	-	2,110	100.0000%
	28	Distribution Secondary	DEM	1,006	-	1,006	100.0000%
	29	Distribution	CUST	2,166	-	2,166	100.0000%
	30	Other	CUST	-	-	-	0.0000%
	31	TOTAL PROD. TRANS & DIST CWIP		<u>201,804</u>	<u>521</u>	<u>201,283</u>	99.7417%

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Tampa Electric 2022 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

ALLOC FACTOR	LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	32	<u>PLUS: GENERAL CWIP</u>					
101	33	Production	DEM	2,853	-	2,853	100.0000%
201	34	Production	EGY	1,395	-	1,395	100.0000%
117	35	Transmission	DEM	348	26	323	92.5763%
117	36	Subtransmission	DEM	169	13	156	92.5763%
105	37	Distribution Primary	DEM	1,075	-	1,075	100.0000%
106	38	Distribution Secondary	DEM	135	-	135	100.0000%
907	39	Distribution	CUST	1,202	-	1,202	100.0000%
412	40	Other	CUST	1,855	-	1,855	100.0000%
	41	TOTAL GENERAL CWIP		9,033	38	8,994	99.5750%
	42						
	43	<u>EQUALS: TOTAL CWIP</u>					
	44	Production	DEM	187,875	-	187,875	100.0000%
	45	Production	EGY	5,873	-	5,873	100.0000%
	46	Transmission	DEM	4,106	305	3,801	92.5763%
	47	Subtransmission	DEM	3,434	255	3,179	92.5763%
	48	Distribution Primary	DEM	3,185	-	3,185	100.0000%
	49	Distribution Secondary	DEM	1,141	-	1,141	100.0000%
	50	Distribution	CUST	3,368	-	3,368	100.0000%
	51	Other	CUST	1,855	-	1,855	100.0000%
	52						
	53	TOTAL CWIP		210,837	560	210,277	99.7345%

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Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	1	<u>PLANT IN SERVICE</u>				
	2	Production	4,479,842	-	4,479,842	100.0000%
	3	Production	1,382,611	-	1,382,611	100.0000%
	4	Transmission	566,808	42,078	524,730	92.5763%
	5	Subtransmission	475,764	35,319	440,445	92.5763%
	6	Distribution Primary	1,346,291	-	1,346,291	100.0000%
	7	Distribution Secondary	601,060	-	601,060	100.0000%
	8	Distribution	1,374,190	-	1,374,190	100.0000%
	9	Other	182,752	-	182,752	100.0000%
	10	TOTAL PLANT IN SERVICE	10,409,318	77,397	10,331,921	99.2565%
	11					
	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>				
	13	Production	12,085	-	12,085	100.0000%
	14	Production	-	-	-	0.0000%
	15	Transmission	12,066	896	11,171	92.5763%
	16	Subtransmission	10,485	778	9,706	92.5763%
	17	Distribution Primary	20,557	-	20,557	100.0000%
	18	Distribution Secondary	-	-	-	0.0000%
	19	Distribution	-	-	-	0.0000%
	20	Other	-	-	-	0.0000%
	21	TOTAL PLANT HELD FOR FUTURE USE	55,193	1,674	53,519	96.9668%
	22					
	23	<u>EQUALS: TOTAL PLANT</u>				
	24	Production	4,491,926	-	4,491,926	100.0000%
	25	Production	1,382,611	-	1,382,611	100.0000%
	26	Transmission	578,874	42,974	535,901	92.5763%
	27	Subtransmission	486,249	36,098	450,151	92.5763%
	28	Distribution Primary	1,366,848	-	1,366,848	100.0000%
	29	Distribution Secondary	601,060	-	601,060	100.0000%
	30	Distribution	1,374,190	-	1,374,190	100.0000%
	31	Other	182,752	-	182,752	100.0000%
	32	TOTAL PLANT	10,464,511	79,071	10,385,440	99.2444%
	33					
	34	<u>LESS: DEPRECIATION RESERVE</u>				
	35	Production	705,839	-	705,839	100.0000%
	36	Production	573,907	-	573,907	100.0000%
	37	Transmission	132,906	9,866	123,039	92.5763%
	38	Subtransmission	111,092	8,247	102,845	92.5763%
	39	Distribution Primary	427,859	-	427,859	100.0000%
	40	Distribution Secondary	217,376	-	217,376	100.0000%
	41	Distribution	482,482	-	482,482	100.0000%
	42	Other	60,484	-	60,484	100.0000%
	43	TOTAL DEPRECIATION RESERVE	2,711,943	18,114	2,693,830	99.3321%

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Tampa Electric 2022 OB Budget

NET PLANT AND RATE BASE - RBASE

ALLOC FACTOR	LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
	44	<u>EQUALS: NET PLANT</u>				
	45	Production	3,786,088	-	3,786,088	100.0000%
	46	Production	808,704	-	808,704	100.0000%
	47	Transmission	445,969	33,107	412,862	92.5763%
	48	Subtransmission	375,157	27,850	347,307	92.5763%
	49	Distribution Primary	938,989	-	938,989	100.0000%
	50	Distribution Secondary	383,685	-	383,685	100.0000%
	51	Distribution	891,708	-	891,708	100.0000%
	52	Other	122,267	-	122,267	100.0000%
	53	TOTAL NET PLANT	<u>7,752,568</u>	<u>60,958</u>	<u>7,691,610</u>	99.2137%
	54					
	55	<u>PLUS: WORKING CAPITAL</u>				
	56	Production	1,924	-	1,924	100.0000%
	57	Production	21,996	-	21,996	100.0000%
	58	Transmission	88	7	81	92.5763%
	59	Subtransmission	249	18	231	92.5763%
	60	Distribution Primary	(46)	-	(46)	100.0000%
	61	Distribution Secondary	502	-	502	100.0000%
	62	Distribution	254	-	254	100.0000%
	63	Other	(1,885)	-	(1,885)	100.0000%
	64	TOTAL WORKING CAPITAL	<u>23,082</u>	<u>25</u>	<u>23,057</u>	99.8917%
	65					
	66	<u>PLUS: CWIP</u>				
	67	Production	187,875	-	187,875	100.0000%
	68	Production	5,873	-	5,873	100.0000%
	69	Transmission	4,106	305	3,801	92.5763%
	70	Subtransmission	3,434	255	3,179	92.5763%
	71	Distribution Primary	3,185	-	3,185	100.0000%
	72	Distribution Secondary	1,141	-	1,141	100.0000%
	73	Distribution	3,368	-	3,368	100.0000%
	74	Other	1,855	-	1,855	100.0000%
	75	TOTAL CWIP	<u>210,837</u>	<u>560</u>	<u>210,277</u>	99.7345%
	76					
	77	<u>EQUALS: RATE BASE</u>				
	78	Production	3,975,887	-	3,975,887	100.0000%
	79	Production	836,573	-	836,573	100.0000%
	80	Transmission	450,163	33,419	416,744	92.5763%
	81	Subtransmission	378,840	28,124	350,716	92.5763%
	82	Distribution Primary	942,128	-	942,128	100.0000%
	83	Distribution Secondary	385,328	-	385,328	100.0000%
	84	Distribution	895,330	-	895,330	100.0000%
	85	Other	122,237	-	122,237	100.0000%
	86	TOTAL RATE BASE	<u>7,986,487</u>	<u>61,542</u>	<u>7,924,944</u>	99.2294%

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PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.	UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
1	101	Jurisdictional Production Capacity - 12 CP	3,786,656	-	3,786,656
2		% of Total Company	100.0000%	0.0000%	100.0000%
3					
4	105	Distribution Primary Capacity - NCP	4,708,181	-	4,708,181
5		% of Total Company	100.0000%	0.0000%	100.0000%
6					
7	106	Distri. Secondary Capacity - Customer Max Demands	7,090,840	-	7,090,840
8		% of Total Company	100.0000%	0.0000%	100.0000%
9					
10	117	Transmission - 12 CP	4,135,417	307,000	3,828,417
11		% of Total Company	100.0000%	7.4237%	92.5763%
12					
13	121	Solar-10 Highest Summer CP/10 Highest Winter CP/Day	100.0000%	0.0000%	100.0000%
14		% of Total Company	100.0000%	0.0000%	100.0000%
15					
16	122	Production Capacity - 12 CP & 1/13th AD	100.0000%	0.0000%	100.0000%
17		% of Total Company	100.0000%	0.0000%	100.0000%
18					
19	124	Production Capacity - 12 CP & 25% AD	100.0000%	0.0000%	100.0000%
20		% of Total Company	100.0000%	0.0000%	100.0000%
21					
22	125	Production Capacity - 12 CP & 50% AD	100.0000%	0.0000%	100.0000%
23		% of Total Company	100.0000%	0.0000%	100.0000%
24					
25	126	Proposed Production Capacity - 12CP & 25% AD	100.0000%	0.0000%	100.0000%
26		% of Total Company	100.0000%	0.0000%	100.0000%
27					
28	128	Proposed Production Capacity - 12CP & 50% AD	100.0000%	0.0000%	100.0000%
29		% of Total Company	100.0000%	0.0000%	100.0000%
30					
31	201	Energy - Output to Line	20,766,634	-	20,766,634
32		% of Total Company	100.0000%	0.0000%	100.0000%
33					
34	202	Direct Assignment - Wholesale	100.0000%	100.0000%	0.0000%
35		% of Total Company	100.0000%	100.0000%	0.0000%
36					
37	204	Retail Energy - Output to Line	20,766,634	-	20,766,634
38		% of Total Company	100.0000%	0.0000%	100.0000%
39					
40	205	Retail Jurisdictional Direct Assignment	100.0000%	0.0000%	100.0000%
41		% of Total Company	100.0000%	0.0000%	100.0000%

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PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

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

63

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

PROPOSED RATE STRUCTURE, includes GSLDPR, GSLDSU, and excludes IS
 PROD. CAP. ALLOC. METHOD: 12CP & 1/13th AD, includes 121 Solar Allocator
 PROJECTED CALENDAR YEAR 2022; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2022 OB Budget

ALLOCATION FACTOR REPORT

LINE NO.	FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
80	501	Billed Sales Revenue - Direct Allocation	\$000's	1,462,231	-	1,462,231
81		% of Total Company	%	100.0000%	0.0000%	100.0000%
82						
83	507	Revenue from Sales - Retail Only	\$000's	1,462,231	-	1,462,231
84		% of Total Company	%	100.0000%	0.0000%	100.0000%
85						
86	508	Unbilled Sales Revenue - Direct Allocation	\$000's	(44)	-	(44)
87		% of Total Company	%	100.0000%	0.0000%	100.0000%
88						
89	607	Distribution O&M - Customer Component	\$000's	21,738	-	21,738
90		% of Total Company	%	100.0000%	0.0000%	100.0000%
91						
92	907	Distribution Plant - Customer Component	\$000's	1,255,943	-	1,255,943
93		% of Total Company	%	100.0000%	0.0000%	100.0000%
94						
95	817	Transmission - 12 CP (Retail Only)	kW	3,828,417	-	3,828,417
96		% of Total Company	%	100.0000%	0.0000%	100.0000%