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April 2, 2024

ELECTRONIC FILING

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

Re: Docket 20240026-EI; Petition for Rate Increase by Tampa Electric Company

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket are the Minimum Filing Requirements – C Schedules – Net Operating Income (Exhibit No. TEC-3).

A portion of this document contains proprietary confidential business information and is being filed simultaneously under separate cover with an accompanying Request for Confidential Classification.

Thank you for your assistance in connection with this matter.

(Document 23 of 32)

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jeffrey Wahlen', written over a light blue circular stamp.

J. Jeffrey Wahlen

cc: All parties

JJW/ne
Attachment

MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C – NET OPERATING INCOME

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MINIMUM FILING REQUIREMENTS INDEX

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,566,765	\$ -	\$ 2,566,765	1.000000	\$ 2,566,765	\$ (1,086,040)	\$ -	\$ 1,480,725
4										
5		Other Operating	28,800	-	28,800	0.721833	20,788	16,958	-	37,746
6										
7		Total Operating Revenues	2,595,565	-	2,595,565		2,587,554	(1,069,082)	-	1,518,472
8										
9		Other O&M	483,252	-	483,252	0.996487	481,554	(89,783)	-	391,771
10										
11		Fuel	686,105	-	686,105	1.000000	686,105	(685,478)	-	626 ⁽¹⁾
12										
13		Purchased Power	16,783	-	16,783	1.000000	16,783	(16,783)	-	(0)
14										
15		Deferred Costs	(20,219)	-	(20,219)	1.000000	(20,219)	20,219	-	0
16										
17		Depreciation & Amortization	587,261	-	587,261	0.995847	584,822	(53,386)	-	531,436
18										
19		Taxes Other Than Income Taxes	228,359	-	228,359	0.997537	227,796	(126,204)	-	101,592
20										
21		Income Taxes	28,852	-	28,852	0.981594	28,321	(36,648)	-	(8,327)
22										
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-
24		Total Operating Expenses	2,010,392	-	2,010,392		2,005,162	(988,063)	-	1,017,099
25										
26		Net Operating Income	\$ 585,172	\$ -	\$ 585,172		\$ 582,391	\$ (81,019)	\$ -	\$ 501,372
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39		Totals may be affected due to rounding.								

(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative functions and fuel additives not blended with fuel or injected into the boiler prior to burning.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

DOCKET No.20240026-EI

(Dollars in 000's)

Witness: J. Chronister / R. Latta / J. Williams

Line	Account No.	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,625,505	\$ -	\$ 2,625,505	1.000000	\$ 2,625,505	\$ (1,132,220)	\$ -	\$ 1,493,285
4										
5		Other Operating	15,507	-	15,507	0.489213	7,586	31,336	-	38,922
6										
7		Total Operating Revenues	2,641,012	-	2,641,012		2,633,091	(1,100,884)	-	1,532,207
8										
9		Other O&M	515,810	-	515,810	0.995941	513,716	(86,658)	-	427,058
10										
11		Fuel	638,129	-	638,129	1.000000	638,129	(637,506)	-	623 ⁽¹⁾
12										
13		Purchased Power	21,029	-	21,029	1.000000	21,029	(21,029)	-	0
14										
15		Deferred Costs	94,903	-	94,903	1.000000	94,903	(94,903)	-	-
16										
17		Depreciation & Amortization	492,751	-	492,751	0.994955	490,265	(48,413)	-	441,852
18										
19		Taxes Other Than Income Taxes	228,646	-	228,646	0.997183	228,001	(126,101)	-	101,900
20										
21		Income Taxes	51,936	-	51,936	0.993151	51,580	(26,235)	-	25,345
22										
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-
24		Total Operating Expenses	2,043,202	-	2,043,202		2,037,622	(1,040,844)	-	996,778
25										
26		Net Operating Income	\$ 597,810	\$ -	\$ 597,810		\$ 595,468	\$ (60,040)	\$ -	\$ 535,429
27										
28										
29										
30										
31										
32		(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel								
33		related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or								
34		generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative								
35		functions and fuel additives not blended with fuel or injected into the boiler prior to burning.								
36										
37										
38										
39		Totals may be affected due to rounding.								

2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. Chronister / R. Latta / J. Williams

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,972,504	\$ -	\$2,972,504	1.000000	\$ 2,972,504	\$ (1,406,107)	\$ -	\$ 1,566,397
4										
5		Other Operating	<u>(332,458)</u>	<u>-</u>	<u>(332,458)</u>	1.023316	<u>(340,210)</u>	<u>380,290</u>	<u>-</u>	<u>40,080</u>
6										
7		Total Operating Revenues	2,640,046	-	2,640,046		2,632,294	(1,025,817)	-	1,606,476
8										
9		Other O&M	555,701	-	555,701	0.995179	553,022	(85,648)	-	467,374
10										
11		Fuel	547,540	-	547,540	1.000000	547,540	(546,795)	-	745 ⁽¹⁾
12										
13		Purchased Power	77,775	-	77,775	1.000000	77,775	(77,566)	-	209
14										
15		Deferred Costs	58,001	-	58,001	1.000000	58,001	(58,001)	-	-
16										
17		Depreciation & Amortization	453,692	-	453,692	0.995163	451,497	(42,555)	-	408,943
18										
19		Taxes Other Than Income Taxes	232,799	-	232,799	0.997551	232,228	(140,820)	-	91,408
20										
21		Income Taxes	71,225	-	71,225	1.001523	71,334	(10,044)	-	61,290
22										
23		(Gain)/Loss on Disposal of Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24		Total Operating Expenses	1,996,734	-	1,996,734		1,991,398	(961,428)	-	1,029,970
25										
26		Net Operating Income	<u>\$ 643,312</u>	<u>\$ -</u>	<u>\$ 643,312</u>		<u>\$ 640,896</u>	<u>\$ (64,389)</u>	<u>\$ -</u>	<u>\$ 576,507</u>
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37										
38										
39		Totals may be affected due to rounding.								

(1) Non-Clause Recoverable Fuel - Pursuant to FPSC Order No. 14546, issued July 8, 1985 in Docket 19850001-EI, certain "types of fossil-fuel related costs are more appropriately considered in the computation of base rates," these include transportation between storage facilities or generating plants, O&M expenses at generation plants or storage facilities such as unloading and fuel handling, fuel procurement administrative functions and fuel additives not blended with fuel or injected into the boiler prior to burning.

3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATI Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments												
			Jurisdictional Per Books Schedule C-1 Col. 5	(1) Fuel Revenues & Expenses	(2) GPIF Revenues/ Penalties	(3) Conservation Revenues & Expenses	(4) Environmental Revenues & Expenses	(5) Storm Protector Revenues & Expenses	(6) CETM Revenues & Expenses	(7) Industry Assoc. Dues	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) Franchise Fees / Gross Receipts Tax		
1															
2															
3		Revenue From Sales	\$ 2,566,765	\$ (707,366)	\$ -	\$ (64,334)	\$ (17,223)	\$ (106,210)	\$ (71,245)	\$ -	\$ -	\$ -	\$ -	\$ (119,662)	
4															
5		Other Operating	20,788	24,723	-	(1,014)	(8,601)	1,846	4	-	-	-	-	-	
6															
7		Total Operating Revenues	2,587,554	(682,643)	-	(65,347)	(25,824)	(104,364)	(71,241)	-	-	-	-	(119,662)	
8															
9		Other O&M	481,554	(100)	-	(64,085)	(2,028)	(23,229)	-	(65)	(4)	(250)	-	-	
10															
11		Fuel	686,105	(685,468)	-	-	(10)	-	-	-	-	-	-	-	
12															
13		Purchased Power	16,783	(16,783)	-	-	-	-	-	-	-	-	-	-	
14															
15		Deferred Costs	(20,219)	20,219	-	-	-	-	-	-	-	-	-	-	
16															
17		Depreciation & Amortization	584,822	-	-	(838)	(11,493)	(19,012)	(21,858)	-	-	-	-	-	
18															
19		Taxes Other Than Income Taxes	227,796	(507)	-	(46)	(12)	(5,839)	(51)	-	-	-	-	(119,620)	
20															
21		Income Taxes	28,321	247	-	(91)	(3,066)	(14,264)	(12,456)	16	1	63	(11)	(11)	
22															
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	2,005,162	(682,393)	-	(65,060)	(16,610)	(62,344)	(34,365)	(48)	(3)	(187)	(119,631)		
25															
26		Net Operating Income	\$ 582,391	\$ (250)	\$ -	\$ (287)	\$ (9,214)	\$ (42,021)	\$ (36,876)	\$ 48	\$ 3	\$ 187	\$ (32)		
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
39		Totals may be affected due to rounding.													

4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATI Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments								Total Adjustments	Jurisdictional Adjusted Per Commission	
			(11) Income Tax True-Up	(12) Optional Provision & 3rd Party	(13) Economic Development	(14) Acq Adj	(15) Parent Debt Adjustment	(16) Incentive Compensation Plan	(17) Shared Services Adjustment	(18) Asset Optimization Incentive Program			
1													
2													
3		Revenue From Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,086,040)	\$ 1,480,725
4													
5		Other Operating	-	-	-	-	-	-	-	-	-	16,958	37,746
6													
7		Total Operating Revenues	-	-	-	-	-	-	-	-	-	(1,069,082)	1,518,472
8													
9		Other O&M	-	-	(23)	-	-	-	-	-	-	(89,783)	391,771
10													
11		Fuel	-	-	-	-	-	-	-	-	-	(685,478)	626
12													
13		Purchased Power	-	-	-	-	-	-	-	-	-	(16,783)	-
14													
15		Deferred Costs	-	-	-	-	-	-	-	-	-	20,219	-
16													
17		Depreciation & Amortization	-	-	-	(185)	-	-	-	-	-	(53,386)	531,436
18													
19		Taxes Other Than Income Taxes	-	-	-	(128)	-	-	-	-	-	(126,204)	101,592
20													
21		Income Taxes	5,764	-	6	79	(12,936)	-	-	-	-	(36,648)	(8,327)
22													
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	5,764	-	(17)	(234)	(12,936)	-	-	-	-	(988,063)	1,017,099
25													
26		Net Operating Income	\$ (5,764)	\$ -	\$ 17	\$ 234	\$ 12,936	\$ -	\$ -	\$ -	\$ -	\$ (81,019)	\$ 501,372
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39		Totals may be affected due to rounding.											

5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATI Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

COMPANY: TAMPA ELECTRIC COMPANY

Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

(Dollars in 000's)

Witness: J. Chronister / R. Latta

Line No.	Account Number	Account Name	Commission Adjustments											
			Jurisdictional Per Books Schedule C-1 Col. 5	(1) Fuel Revenues & Expenses	(2) GPIF Revenues/ Penalties	(3) Conservation Revenues & Expenses	(4) Environmental Revenues & Expenses	(5) Storm Protector Revenues & Expenses	(6) CETM Revenues & Expenses	(7) Industry Assoc. Dues	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) Franchise Fees / Gross Receipts Tax	
1														
2														
3		Revenue From Sales	\$ 2,625,505	\$ (790,976)	\$ -	\$ (38,967)	\$ (17,092)	\$ (92,523)	\$ (70,033)	\$ -	\$ -	\$ -	\$ -	\$ (122,629)
4														
5		Other Operating	7,586	36,880	1,650	(5,470)	(6,736)	6,398	814	-	-	-	-	-
6														
7		Total Operating Revenues	2,633,091	(754,096)	1,650	(44,437)	(23,828)	(86,126)	(69,219)	-	-	-	-	(122,629)
8														
9		Other O&M	513,716	(100)	-	(43,212)	(2,016)	(30,026)	-	(65)	(4)	(250)	-	-
10														
11		Fuel	638,129	(637,496)	-	-	(10)	-	-	-	-	-	-	-
12														
13		Purchased Power	21,029	(21,029)	-	-	-	-	-	-	-	-	-	-
14														
15		Deferred Costs	94,903	(94,903)	-	-	-	-	-	-	-	-	-	-
16														
17		Depreciation & Amortization	490,265	-	-	(838)	(8,791)	(8,893)	(29,706)	-	-	-	-	-
18														
19		Taxes Other Than Income Taxes	228,001	(569)	1	(28)	(12)	(2,964)	(50)	-	-	-	-	(122,353)
20														
21		Income Taxes	51,580	72	418	(40)	(3,186)	(11,201)	(9,946)	16	1	63	(70)	(70)
22														
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	2,037,622	(754,024)	419	(44,118)	(14,016)	(53,084)	(39,702)	(48)	(3)	(187)	(122,423)	(122,423)
25														
26		Net Operating Income	\$ 595,468	\$ (72)	\$ 1,231	\$ (319)	\$ (9,812)	\$ (33,042)	\$ (29,517)	\$ 48	\$ 3	\$ 187	\$ (206)	(206)
27														
28														
29														
30														
31														
32														
33														
34														
35														
36														
37														
38														
39		Totals may be affected due to rounding.												

9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATI Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

(Dollars in 000's)

Witness: J. Chronister / R. Latta

Line No.	Account Number	Account Name	Commission Adjustments								Total Adjustments	Jurisdictional Adjusted Per Commission
			(11) Income Tax True-Up	(12) Optional Provision & 3rd Party	(13) Economic Development	(14) Acq Adj	(15) Parent Debt Adjustment	(16) Incentive Compensation Plan	(17) Shared Services Adjustment	(18) Asset Optimization Incentive Program		
1												
2												
3		Revenue From Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,132,220)	\$ 1,493,285
4												
5		Other Operating	-	-	-	-	-	-	-	(2,200)	31,336	38,922
6												
7		Total Operating Revenues	-	-	-	-	-	-	-	(2,200)	(1,100,884)	1,532,207
8												
9		Other O&M	-	-	(23)	-	-	(4,983)	(5,979)	-	(86,658)	427,058
10												
11		Fuel	-	-	-	-	-	-	-	-	(637,506)	623
12												
13		Purchased Power	-	-	-	-	-	-	-	-	(21,029)	-
14												
15		Deferred Costs	-	-	-	-	-	-	-	-	(94,903)	-
16												
17		Depreciation & Amortization	-	-	-	(185)	-	-	-	-	(48,413)	441,852
18												
19		Taxes Other Than Income Taxes	-	-	-	(125)	-	-	-	-	(126,101)	101,900
20												
21		Income Taxes	5,040	-	6	79	(9,707)	1,263	1,515	(558)	(26,235)	25,345
22												
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	5,040	-	(17)	(232)	(9,707)	(3,720)	(4,464)	(558)	(1,040,844)	996,778
25												
26		Net Operating Income	\$ (5,040)	\$ -	\$ 17	\$ 232	\$ 9,707	\$ 3,720	\$ 4,464	\$ (1,642)	\$ (60,040)	\$ 535,429
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39		Totals may be affected due to rounding.										

7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANAT Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Name	Commission Adjustments												
			Jurisdictional Per Books Schedule C-1 Col. 5	(1) Fuel Revenues & Expenses	(2) GPIF Revenues/ Penalties	(3) Conservation Revenues & Expenses	(4) Environmental Revenues & Expenses	(5) Storm Protector Revenues & Expenses	(6) CETM Revenues & Expenses	(7) Industry Assoc. Dues	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) Franchise Fees / Gross Receipts Tax		
1															
2															
3		Revenue From Sales	\$ 2,972,504	\$ (1,071,089)	\$ -	\$ (50,185)	\$ (18,131)	\$ (56,097)	\$ (71,279)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (139,105)
4															
5		Other Operating	(340,210)	388,172	(547)	4,424	(3,223)	(7,473)	2,059	-	-	-	-	-	-
6															
7		Total Operating Revenues	2,632,294	(682,917)	(547)	(45,760)	(21,354)	(63,570)	(69,220)	-	-	-	-	-	(139,105)
8															
9		Other O&M	553,022	-	-	(44,511)	(1,670)	(28,161)	-	(66)	(4)	(252)	-	-	-
10															
11		Fuel	547,540	(546,526)	-	-	(48)	-	-	-	-	-	-	-	-
12															
13		Purchased Power	77,775	(77,566)	-	-	-	-	-	-	-	-	-	-	-
14															
15		Deferred Costs	58,001	(58,001)	-	-	-	-	-	-	-	-	-	-	-
16															
17		Depreciation & Amortization	451,497	-	-	(850)	(7,172)	(3,161)	(31,187)	-	-	-	-	-	-
18															
19		Taxes Other Than Income Taxes	232,228	(764)	(0)	(36)	(13)	(962)	(51)	-	-	-	-	-	(138,867)
20															
21		Income Taxes	71,334	(15)	(138)	(13)	(3,047)	(7,853)	(9,627)	17	1	64	-	-	(60)
22															
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	1,991,398	(682,873)	(139)	(45,410)	(11,949)	(40,137)	(40,864)	(49)	(3)	(188)	-	-	(138,927)
25															
26		Net Operating Income	\$ 640,896	\$ (44)	\$ (408)	\$ (350)	\$ (9,405)	\$ (23,433)	\$ (28,355)	\$ 49	\$ 3	\$ 188	\$ -	\$ -	\$ (178)
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
39		Totals may be affected due to rounding.													

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANAT Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments							Total Adjustments	Jurisdictional Adjusted Per Commission	
			(11) Income Tax True-Up	(12) Optional Provision & 3rd Party	(13) Economic Development	(14) Acq Adj	(15) Parent Debt Adjustment	(16) Incentive Compensation Plan	(18) Shared Services Adjustment			(19) Asset Optimization Incentive Program
1												
2												
3		Revenue From Sales	\$ -	\$ (221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,406,107)	\$ 1,566,397
4												
5		Other Operating	-	-	-	-	-	-	-	(3,123)	380,290	40,081
6												
7		Total Operating Revenues	-	(221)	-	-	-	-	-	(3,123)	(1,025,817)	1,606,477
8												
9		Other O&M	-	-	(28)	-	-	(4,980)	(5,976)	-	(85,648)	467,374
10												
11		Fuel	-	(221)	-	-	-	-	-	-	(546,795)	745
12												
13		Purchased Power	-	-	-	-	-	-	-	-	(77,566)	209
14												
15		Deferred Costs	-	-	-	-	-	-	-	-	(58,001)	-
16												
17		Depreciation & Amortization	-	-	-	(185)	-	-	-	-	(42,555)	408,943
18												
19		Taxes Other Than Income Taxes	-	-	-	(127)	-	-	-	-	(140,820)	91,408
20												
21		Income Taxes	18,263	-	7	79	(9,707)	1,262	1,515	(791)	(10,044)	61,290
22												
23		(Gain)/Loss on Disposal of Plant	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	18,263	(221)	(21)	(233)	(9,707)	(3,718)	(4,461)	(791)	(961,428)	1,029,970
25												
26		Net Operating Income	\$ (18,263)	\$ -	\$ 21	\$ 233	\$ 9,707	\$ 3,718	\$ 4,461	\$ (2,331)	\$ (64,389)	\$ 576,507
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39		Totals may be affected due to rounding.										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments				
2	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	\$ (250)	1.000000	\$ (250)
3					
4	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	-	1.000000	-
5					
6	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	(287)	1.000000	(287)
7					
8	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(9,214)	1.000000	(9,214)
9					
10	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(42,021)	1.000000	(42,021)
11					
12	CETM Revenues and Expenses	To remove Clean Energy Transition Mechanism revenues and expenses that are recoverable through the CETM	(36,876)	1.000000	(36,876)
13					
14	Industry Assoc.Dues	To remove industry association dues that have been determined to be non-utility	48	0.997290	48
15					
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.997290	3
17					
18	Stockholder Relations	To remove A&G expenses associated with Stockholder Relations.	187	0.997290	187
19					
20					
21	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(32)	1.000000	(32)
22					
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(5,798)	0.994071	(5,764)
24					
25	Optional Provision	To remove revenue and expenses related to the Optional Provision Program	-	0.997290	-
26					
27	Economic Development	To remove 5% of economic development expense that has been determined to be non-utility	18	0.997290	17
28					
29	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	234	0.996080	234
30					
31	Parent Debt Adjustment	To remove the income tax expense related to the parent company's investment in the subsidiary	12,936	1.000000	12,936
32					
33					
34					
35	Total Commission Adjustments		<u>\$ (81,052)</u>		<u>\$ (81,019)</u>
36					
37					
38					
39					
40					
41	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1					
2					
3	Company Adjustments				
4					
5		None			
6					
7					
8					
9					
10	Total Company Adjustments		<u>\$ -</u>		<u>\$ -</u>
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment
1	Commission Adjustments				
2	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	\$ (72)	1.000000	\$ (72)
3					
4	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	1,231	1.000000	1,231
5					
6	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	(319)	1.000000	(319)
7					
8	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(9,812)	1.000000	(9,812)
9					
10	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(33,042)	1.000000	(33,042)
11					
12	CETM Revenues and Expenses	To remove Clean Energy Transition Mechanism revenues and expenses that are recoverable through the CETM	(29,517)	1.000000	(29,517)
13					
14	Industry Assoc.Dues	To remove industry association dues that have been determined to be non-utility	48	0.996522	48
15					
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.996522	3
17					
18					
19	Stockholder Relations	To remove A&G expenses associated with Stockholder Relations.	187	0.996522	187
20					
21	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(206)	1.000000	(206)
22					
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(5,074)	0.993176	(5,040)
24					
25	Optional Provision	To remove revenue and expenses related to the Optional Provision Program	-	1.000000	-
26					
27	Economic Development	To remove 5% of economic development expense that has been determined to be non-utility	18	0.996522	17
28					
29	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	233	0.995076	232
30					
31	Parent Debt Adjustment	To remove the income tax expense related to the parent company's investment in the subsidiary	9,707	1.000000	9,707
32					
33	Incentive Compensation Adjustment	To remove incentive compensation pay tied directly to Emera Inc's results	3,733	0.996522	3,720
34					
35					
36					
37					
38					
39					
40					
41	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2024

XX Projected Prior Year Ended 12/31/2023

Historical Prior Year Ended 12/31/2022

Witness: J. Chronister / R. Latta / J. Williams

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1					
2	Shared Services Adjustment	To remove settlement determined shared service expenses from A&G	4,479	0.996522	4,464
3					
4	Asset Optimization Incentive Plan	To remove the impacts of the asset optimization incentive plan	(1,642)	1.000000	(1,642)
5					
6					
7					
8					
9	Total Commission Adjustments		<u>\$ (60,044)</u>		<u>\$ (60,040)</u>
10					
11					
12					
13	Company Adjustments				
14					
15	None				
16					
17					
18					
19					
20	Total Company Adjustments		<u>\$ -</u>		<u>\$ -</u>
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments				
2	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause	\$ (44)	1.000000	\$ (44)
3					
4	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(408)	1.000000	(408)
5					
6	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through the ECCR	(350)	1.000000	(350)
7					
8	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through the ECRC clause	(9,405)	1.000000	(9,405)
9					
10	Storm Protection Plan Revenues and Expenses	To remove storm protection plan revenues and expenses that are recoverable through the SPPCRC	(23,433)	1.000000	(23,433)
11					
12	CETM Revenues and Expenses	To remove Clean Energy Transition Mechanism revenues and expenses that are recoverable through the CETM	(28,355)	1.000000	(28,355)
13					
14	Industry Assoc.Dues	To remove industry association dues that have been determined to be non-utility	49	0.995969	49
15					
16	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.995969	3
17					
18					
19	Stockholder Relations	To remove A&G expenses associated with Stockholder Relations.	189	0.995969	188
20					
21	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(178)	1.000000	(178)
22					
23	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(18,389)	0.995969	(18,263)
24					
25	Optional Provision	To remove revenue and expenses related to the Optional Provision Program	-	0.995969	-
26					
27	Economic Development	To remove 5% of economic development expense that has been determined to be non-utility	21	0.995969	21
28					
29	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	234	0.995212	233
30					
31	Parent Debt Adjustment	To remove the income tax expense related to the parent company's investment in the subsidiary	9,707	1.000000	9,707
32					
33	Incentive Compensation Adjustment	To remove incentive compensation pay tied directly to Emera Inc's results	3,733	0.995969	3,718
34					
35					
36					
37					
38					
39					
40					
41	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1					
2	Shared Services Adjustment	To remove settlement determined shared service expenses from A&G	4,479	0.995969	4,461
3					
4	Asset Optimization Incentive Plan	To remove the impacts of the asset optimization incentive plan	(2,331)	1.000000	(2,331)
5					
6					
7					
8					
9	Total Commission Adjustments		<u>\$ (64,480)</u>		<u>\$ (64,389)</u>
10					
11					
12					
13	Company Adjustments				
14					
15		None			
16					
17					
18					
19					
20	Total Company Adjustments		<u>\$ -</u>		<u>\$ -</u>
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-449	Revenue from Sales	\$ 2,566,765	\$ 2,566,765	1.000000
3	450-456, 407, 419	Other Operating Revenues	28,800	20,788	0.721833
4					
5		Total Operating Revenues	<u>2,595,565</u>	<u>2,587,554</u>	<u>0.996914</u>
6					
7		Oper & Maint Expenses			
8		Steam Production Expenses			
9		Operations			
10	500	Oper, Supv & Eng	5,637	5,618	0.996487
11	501	Fuel	15,536	15,536	1.000000
12	502	Steam Expense	7,521	7,494	0.996487
13	503	Steam From Oth Sources	-	-	0.996487
14	505	Electric Expense	2,243	2,235	0.996487
15	506	Misc Steam Expense	4,976	4,958	0.996487
16	507	Rents	24	24	0.996487
17	509	Allowances	10	10	1.000000
18		Total Steam Oper Exp	<u>35,947</u>	<u>35,875</u>	<u>0.998006</u>
19		Maintenance			
20	510	Mtce, Supv & Eng	-	-	0.996487
21	511	Mtce Of Structures	3,810	3,797	0.996487
22	512	Mtce Of Boiler Plant	20,311	20,240	0.996487
23	513	Mtce Of Electric PIt	2,016	2,009	0.996487
24	514	Mtce Misc Plant	2,016	2,009	0.996487
25		Total Steam Mtce Exp	<u>28,153</u>	<u>28,054</u>	<u>0.996487</u>
26					
27		Other Production Exp			
28		Operations			
29	546	Oper, Supv & Eng	-	-	0.996487
30	547	Fuel	670,559	670,559	1.000000
31	548	Generation Expense	29,268	29,165	0.996487
32	549	Misc Other Power Exp	9,327	9,294	0.996487
33	550	Rents	-	-	0.996487
34		Total Other Oper Exp	<u>709,154</u>	<u>709,018</u>	<u>0.999809</u>
35		Maintenance			
36	551	Mtce, Supv & Eng	-	-	0.996487
37	552	Mtce Of Structures	1,879	1,872	0.996487
38	553	Mtce Of General Plant	37,241	37,111	0.996487
39	554	Mtce Other Misc	1,266	1,262	0.996487
40	555	Purchased Power	16,783	16,783	1.000000
41	556	Load Dispatching	(956)	(952)	0.996487
42	557	Other Supply exp	-	-	0.996487
43		Total Other Mtce Exp	<u>56,214</u>	<u>56,075</u>	<u>0.997536</u>
44					
45		Total Production O&M	<u>829,467</u>	<u>829,022</u>	<u>0.999464</u>
46					
47					
48					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: C. Aldazabal / J. Chronister /

R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1)	(2)	(3)
			Total Company	FPSC Jurisdictional	Jurisdictional Separation Factor
1					
2		Transmission Expenses			
3		Operations			
4	560	Supv & Eng	916	913	0.996487
5	561	Load Dispatching	2,641	2,631	0.996487
6	562	Station Expenses	1,644	1,638	0.996487
7	563	OH Line Expense	464	462	0.996487
7	564	UG Line Expense	-	-	0.996487
8	565	Transm Of Elec By Others	-	-	0.996487
9	566	Misc Transmission Exp	1,801	1,795	0.996487
10	567	Rents	-	-	0.996487
11		Total Transm Oper Exp	<u>7,465</u>	<u>7,439</u>	<u>0.996487</u>
12					
13		Maintenance			
14	568	Supv & Eng	-	-	0.996487
15	569	Structures	1,881	1,875	0.996487
16	570	Station Equipment	1,229	1,225	0.996487
17	571	OH Line Expense	5,757	5,737	0.996487
18	572	UG Line Expense	-	-	0.996487
19	573	Misc Transmission Exp	-	-	0.996487
20		Total Transmission Exp	<u>8,868</u>	<u>8,837</u>	<u>0.996487</u>
21		Total Transmission Oper Exp	<u>16,333</u>	<u>16,276</u>	<u>0.996487</u>
22					
23		Distribution Expenses			
24		Operations			
25	580	Oper, Supv & Eng Exp	1,569	1,563	0.996487
26	581	Load Dispatching	1,182	1,178	0.996487
27	582	Station Expense	1,037	1,033	0.996487
28	583	OH Line Expense	8,123	8,094	0.996487
29	584	UG Line Expense	902	898	0.996487
30	585	St Lighting & Sign Exp	1,858	1,851	0.996487
31	586	Meter Expense	5,604	5,584	0.996487
32	587	Cust Installtn Exp	-	-	0.996487
33	588	Misc Distr Exp	12,533	12,489	0.996487
34	589	Rents	377	376	0.996487
35		Total Distrib Oper Exp	<u>33,183</u>	<u>33,067</u>	<u>0.996487</u>
36		Maintenance			
37	590	Mtce, Supv & Eng	-	-	0.996487
38	591	Mtce Of Structures	(174)	(174)	0.996487
39	592	Mtce Of Sta Eqp	2,509	2,500	0.996487
40	593	Mtce Of OH Lines	42,245	42,096	0.996487
41	594	Mtce Of UG Lines	4,816	4,799	0.996487
42	595	Mtce Of Transformers	218	218	0.996487
43	596	Mtce Of St Lighting	621	618	0.996487
44	597	Mtce Of Meters	863	860	0.996487
45	598	Misc Mtce	-	-	0.996487
46		Total Distrib Mtce Exp	<u>51,097</u>	<u>50,918</u>	<u>0.996487</u>
47		Total Distribution Exp	<u>84,281</u>	<u>83,985</u>	<u>0.996487</u>
48					
49					
50		Totals may be affected due to rounding.			

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Customer Accts Expenses			
3	901	Supervision	-	-	0.996487
4	902	Meter Reading	4,394	4,379	0.996487
5	903	Cust Records & Coll	29,377	29,273	0.996487
6	904	Uncollectible Accts	5,797	5,776	0.996487
7	905	Misc Cust Accts	-	-	0.996487
8		Total Customer Accts Exp	<u>39,568</u>	<u>39,429</u>	<u>0.996487</u>
9					
10		Cust Service & Info Expenses			
11	907	Supervision	-	-	0.996487
12	908	Customer Assistance	62,701	62,480	0.996487
13	909	Info & Instructional	5,484	5,465	0.996487
14	910	Misc Cust Svc	-	-	0.996487
15		Total Cust Service & Info	<u>68,185</u>	<u>67,945</u>	<u>0.996487</u>
16					
17		Sales Expenses			
18	911	Supervision	-	-	0.996487
19	912	Demonstrating & Selling	335	334	0.996487
20	913	Advertising	-	-	0.996487
21	916	Misc Sales Exp	-	-	0.996487
22		Total Sales Expense	<u>335</u>	<u>334</u>	<u>0.996487</u>
23					
24		Administrative & General Expenses			
25		Operations			
26	920	A&G Salaries	73,042	72,786	0.996487
27	921	Ofc Supplies & Exp	5,203	5,185	0.996487
28	922	Admin Exp Transferred - Credit	(58,311)	(58,106)	0.996487
29	923	Outside Svc Employed	35,273	35,149	0.996487
30	924	Property Insurance	19,612	19,543	0.996487
31	925	Injuries & Damages	23,695	23,612	0.996487
32	926	Employee Pensions & Benefits	42,359	42,210	0.996487
33	928	Regulatory Commission Exp	2,106	2,098	0.996487
34	929	Dupl Charges - Fringe Alloc	-	-	0.996487
35	930	Misc General Expenses	18,419	18,355	0.996487
36	931	Rents	1,860	1,854	0.996487
37		FERC 431 Adjustment	48	48	0.996487
38		Total A&G Oper Exp	<u>163,307</u>	<u>162,734</u>	<u>0.996487</u>
39		Maintenance			
40	935	Mtce Of General Plant	1,934	1,927	0.996487
41		Total A&G Maint Exp	<u>1,934</u>	<u>1,927</u>	<u>0.996487</u>
42		Total Admin & General Exp	<u>165,242</u>	<u>164,661</u>	<u>0.996487</u>
43					
44					
45					
46					
47					
48					
49	Totals may be affected due to rounding.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
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 Witness: C. Aldazabal / J. Chronister /
 R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Expenses			
3	407.3	Amortization Deferred Fuel	3,132	3,132	1.000000
4	407.3	Amortization Deferred Capacity	235	235	1.000000
5	407.3	Amortization Deferred ECRC	-	-	0.996487
6	407.3	Amortization Deferred SPPCRC	-	-	0.996487
7	407.3	Amortization Deferred Tax Reform	(5,523)	(5,503)	0.996487
8	407.4	Credit Deferred Fuel	(19,089)	(19,089)	1.000000
9	407.4	Credit Deferred Capacity	(4,497)	(4,497)	1.000000
10	407.4	Credit Amortization Deferred ECCR	(0)	(0)	0.996487
11	407.4	Credit Amortization Deferred ECRC	(49)	(49)	0.996487
12	407.4	Credit Amortization Deferred SPPCRC	(11,699)	(11,657)	0.996487
13		Total Deferred Revenues And Expenses	(37,489)	(37,429)	0.998382
14					
15					
16		Total Oper And Maintenance Exp	1,165,921	1,164,223	0.998544
17					
18					
19		Depreciation And Amortization Exp			
20	403	Depreciation Expense	524,972	522,792	0.995847
21	404	Amortization of Limited-Term Electric Plant	40,245	40,078	0.995847
22	406	Amortization of Plant Acquisition Adj	186	185	0.995847
23	407	Unrecov Plant DR Delfd - CETM	21,858	21,768	0.995847
24			587,261	584,822	0.995847
25					
26		Taxes Other Than Income Taxes			
27	408.1	Payroll Taxes	15,957	15,918	0.997537
28	408.1	Franchise Fees	58,263	58,119	0.997537
29	408.1	Property Taxes	90,687	90,463	0.997537
30	408.1	Misc Taxes	269	268	0.997537
31	408.1	Regulatory Assessment Fees	1,826	1,821	0.997537
32	408.1	Revenue Taxes	61,357	61,206	0.997537
33			228,359	227,796	0.997537
34					
35		Income Taxes			
36		Federal	15,607	15,320	0.981594
37		State	26,121	25,640	0.981594
38		Investment Tax Credits, True-ups, and Adjustments	(12,876)	(12,639)	0.981594
39			28,852	28,321	0.981594
40					
41		(Gain)/Loss On Disposition Of Assets	-	-	-
42					
43		Total Operating Expenses	2,010,392	2,005,162	0.997399
44					
45		Total Net Operating Income	\$ 585,172	\$ 582,391	0.995247
46					
47					
48					

49 Totals may be affected due to rounding.

19

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-449	Revenue from Sales	\$ 2,972,504	\$ 2,972,504	1.000000
3	450-456, 407, 419	Other Operating Revenues	(332,458)	(340,210)	1.023316
4					
5		Total Operating Revenues	<u>2,640,046</u>	<u>2,632,294</u>	<u>0.997064</u>
6					
7		Oper & Maint Expenses			
8		Steam Production Expenses			
9		Operations			
10	500	Oper, Supv & Eng	5,482	5,456	0.995179
11	501	Fuel	61,966	61,966	1.000000
12	502	Steam Expense	8,262	8,222	0.995179
13	503	Steam From Oth Sources	-	-	0.995179
14	505	Electric Expense	2,653	2,640	0.995179
15	506	Misc Steam Expense	4,932	4,908	0.995179
16	507	Rents	27	27	0.995179
17	509	Allowances	48	48	1.000000
18		Total Steam Oper Exp	<u>83,370</u>	<u>83,267</u>	<u>0.998765</u>
19		Maintenance			
20	510	Mtce, Supv & Eng	(1)	(1)	0.995179
21	511	Mtce Of Structures	4,095	4,075	0.995179
22	512	Mtce Of Boiler Plant	15,158	15,085	0.995179
23	513	Mtce Of Electric Plnt	2,724	2,711	0.995179
24	514	Mtce Misc Plant	2,712	2,699	0.995179
25		Total Steam Mtce Exp	<u>24,688</u>	<u>24,569</u>	<u>0.995179</u>
26					
27		Other Production Exp			
28		Operations			
29	546	Oper, Supv & Eng	14	14	0.995179
30	547	Fuel	485,527	485,527	1.000000
31	548	Generation Expense	25,539	25,416	0.995179
32	549	Misc Other Power Exp	7,406	7,370	0.995179
33	550	Rents	-	-	0.995179
34		Total Other Oper Exp	<u>\$18,486</u>	<u>\$18,327</u>	<u>0.999694</u>
35		Maintenance			
36	551	Mtce, Supv & Eng	-	-	0.995179
37	552	Mtce Of Structures	1,509	1,502	0.995179
38	553	Mtce Of General Plant	19,224	19,132	0.995179
39	554	Mtce Other Misc	1,316	1,310	0.995179
40	555	Purchased Power	77,775	77,775	1.000000
41	556	Load Dispatching	626	623	0.995179
42	557	Other Supply exp	-	-	0.995179
43		Total Other Mtce Exp	<u>100,451</u>	<u>100,342</u>	<u>0.998912</u>
44					
45		Total Production O&M	<u>726,994</u>	<u>726,504</u>	<u>0.999326</u>
46					
47					
48					

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:

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COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Transmission Expenses			
3		Operations			
4	560	Supv & Eng	1,052	1,047	0.995179
5	561	Load Dispatching	3,392	3,375	0.995179
6	562	Station Expenses	1,614	1,607	0.995179
7	563	OH Line Expense	514	511	0.995179
7	564	UG Line Expense	-	-	0.995179
8	565	Transm Of Elec By Others	-	-	0.995179
9	566	Misc Transmission Exp	1,973	1,964	0.995179
10	567	Rents	22	21	0.995179
11		Total Transm Oper Exp	8,567	8,525	0.995179
12					
13		Maintenance			
14	568	Supv & Eng	-	-	0.995179
15	569	Structures	1,872	1,863	0.995179
16	570	Station Equipment	1,221	1,215	0.995179
17	571	OH Line Expense	6,242	6,212	0.995179
18	572	UG Line Expense	-	-	0.995179
19	573	Misc Transmission Exp	-	-	0.995179
20		Total Transmission Exp	9,336	9,291	0.995179
21		Total Transmission Oper Exp	17,903	17,816	0.995179
22					
23		Distribution Expenses			
24		Operations			
25	580	Oper, Supv & Eng Exp	1,529	1,521	0.995179
26	581	Load Dispatching	1,039	1,034	0.995179
27	582	Station Expense	1,963	1,954	0.995179
28	583	OH Line Expense	8,573	8,532	0.995179
29	584	UG Line Expense	758	754	0.995179
30	585	St Lighting & Sign Exp	2,494	2,482	0.995179
31	586	Meter Expense	5,732	5,704	0.995179
32	587	Cust Installtn Exp	479	477	0.995179
33	588	Misc Distr Exp	5,263	5,238	0.995179
34	589	Rents	360	359	0.995179
35		Total Distrib Oper Exp	28,190	28,054	0.995179
36		Maintenance			
37	590	Mtce, Supv & Eng	-	-	0.995179
38	591	Mtce Of Structures	466	464	0.995179
39	592	Mtce Of Sta Eqp	2,820	2,807	0.995179
40	593	Mtce Of OH Lines	40,467	40,271	0.995179
41	594	Mtce Of UG Lines	6,002	5,974	0.995179
42	595	Mtce Of Transformers	327	326	0.995179
43	596	Mtce Of St Lighting	1,459	1,452	0.995179
44	597	Mtce Of Meters	450	447	0.995179
45	598	Misc Mtce	-	-	0.995179
46		Total Distrib Mtce Exp	51,992	51,741	0.995179
47		Total Distribution Exp	80,182	79,795	0.995179
48					
49					
50		Totals may be affected due to rounding.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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Type of data shown:

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 Witness: C. Aldazabal / J. Chronister /
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COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Customer Accts Expenses			
3	901	Supervision	432	430	0.995179
4	902	Meter Reading	3,283	3,268	0.995179
5	903	Cust Records & Coll	30,921	30,771	0.995179
6	904	Uncollectible Accts	8,964	8,920	0.995179
7	905	Misc Cust Accts	-	-	0.995179
8		Total Customer Accts Exp	43,600	43,390	0.995179
9					
10		Cust Service & Info Expenses			
11	907	Supervision	-	-	0.995179
12	908	Customer Assistance	44,709	44,493	0.995179
13	909	Info & Instructional	2,014	2,005	0.995179
14	910	Misc Cust Svc	-	-	0.995179
15		Total Cust Service & Info	46,723	46,498	0.995179
16					
17		Sales Expenses			
18	911	Supervision	-	-	0.995179
19	912	Demonstrating & Selling	356	354	0.995179
20	913	Advertising	351	349	0.995179
21	916	Misc Sales Exp	-	-	0.995179
22		Total Sales Expense	707	704	0.995179
23					
24		Administrative & General Expenses			
25		Operations			
26	920	A&G Salaries	74,358	74,000	0.995179
27	921	Ofc Supplies & Exp	6,079	6,049	0.995179
28	922	Admin Exp Transferred - Credit	(57,848)	(57,569)	0.995179
29	923	Outside Svc Employed	32,410	32,254	0.995179
30	924	Property Insurance	120,817	120,234	0.995179
31	925	Injuries & Damages	20,144	20,047	0.995179
32	926	Employee Pensions & Benefits	36,062	35,888	0.995179
33	928	Regulatory Commission Exp	1,517	1,510	0.995179
34	929	Dupl Charges - Fringe Alloc	-	-	0.995179
35	930	Misc General Expenses	19,332	19,239	0.995179
36	931	Rents	1,688	1,680	0.995179
37		FERC 431 Adjustment	62	62	0.995179
38		Total A&G Oper Exp	254,621	253,394	0.995179
39		Maintenance			
40	935	Mtce Of General Plant	1,148	1,143	0.995179
41		Total A&G Maint Exp	1,148	1,143	0.995179
42		Total Admin & General Exp	255,770	254,537	0.995179
43					
44					
45					
46					
47					
48					
49		Totals may be affected due to rounding.			

22

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

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 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 R. Latta / C. Whitworth / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Expenses			
3	407.3	Amortization Deferred Fuel	64,989	64,989	1.000000
4	407.3	Amortization Deferred Capacity	-	-	1.000000
5	407.3	Amortization Deferred ECRC	-	-	0.995179
6	407.3	Amortization Deferred SPPCRC	-	-	0.995179
7	407.3	Amortization Deferred Tax Reform	17,246	17,163	0.995179
8	407.4	Credit Deferred Fuel	-	-	1.000000
9	407.4	Credit Deferred Capacity	(6,988)	(6,988)	1.000000
10	407.4	Credit Amortization Deferred ECRC	(1,412)	(1,406)	0.995179
11	407.4	Credit Amortization Deferred ECRC	(0)	(0)	0.995179
12	407.4	Credit Amortization Deferred SPPCRC	(6,696)	(6,663)	0.995179
13		Total Deferred Revenues And Expenses	<u>67,140</u>	<u>67,096</u>	0.999344
14					
15					
16		Total Oper And Maintenance Exp	<u>1,239,018</u>	<u>1,236,339</u>	<u>0.997838</u>
17					
18					
19		Depreciation And Amortization Exp			
20	403	Depreciation Expense	389,926	388,039	0.995163
21	404	Amortization of Limited-Term Electric Plant	32,394	32,237	0.995163
22	406	Amortization of Plant Acquisition Adj	186	185	0.995163
23	407	Unrecov Plant DR Defd - CETM	31,187	31,036	0.995163
24			<u>453,692</u>	<u>451,497</u>	<u>0.995163</u>
25					
26		Taxes Other Than Income Taxes			
27	408.1	Payroll Taxes	13,233	13,201	0.997551
28	408.1	Franchise Fees	67,469	67,304	0.997551
29	408.1	Property Taxes	79,289	79,095	0.997551
30	408.1	Misc Taxes	(460)	(458)	0.997551
31	408.1	Regulatory Assessment Fees	1,870	1,865	0.997551
32	408.1	Revenue Taxes	71,397	71,222	0.997551
33			<u>232,799</u>	<u>232,228</u>	<u>0.997551</u>
34					
35		Income Taxes			
36		Federal	51,311	51,389	1.001523
37		State	25,979	26,019	1.001523
38		Investment Tax Credits, True-ups, and Adjustments	(6,065)	(6,074)	1.001523
39			<u>71,225</u>	<u>71,334</u>	<u>1.001523</u>
40					
41		(Gain)/Loss On Disposition Of Assets	-	-	-
42					
43		Total Operating Expenses	<u>1,996,734</u>	<u>1,991,398</u>	0.997328
44					
45		Total Net Operating Income	<u>\$ 643,312</u>	<u>\$ 640,896</u>	<u>0.996244</u>
46					
47					
48					

49 Totals may be affected due to rounding.

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta /
 J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Title	1 Per Books	2 Non-Jurisdictional	3 Jurisdictional (1)-(2)	Jurisdictional Adjustments						12 CETM	
						4 Conservation	5 ECRC	6 Franchise Fees / Gross Receipts Tax	7 GPIF	8 Fuel	9 Base Revenue Adjustment		10 Storm Protection
1													
2		SALES OF ELECTRICITY											
3	440	Residential Sales	1,515,089		1,515,089	(37,178)	(9,164)	(66,450)		(357,126)		(77,303)	(43,028)
4	442	Commercial Sales	678,294		678,294	(17,676)	(5,109)	(36,442)		(218,743)		(20,114)	(18,628)
5	442	Industrial Sales	152,217		152,217	(4,256)	(1,412)	(7,774)		(62,828)		(2,539)	(4,531)
6	444	Public Street & Highway Lighting	-		-	-	-	-		-		-	-
7	445	Other Sales to Public Authorities	219,140		219,140	(5,224)	(1,539)	(8,996)		(68,669)		(6,254)	(5,057)
8	446	Sales to Railroads & Railways	-		-								
9	448	Interdepartmental Sales	-		-								
10		Total Sales to Ultimate Consumers	2,564,739	-	2,564,739	(64,334)	(17,223)	(119,662)	-	(707,366)	-	(106,210)	(71,245)
11	447	Sales for Resale	2,026		2,026								
12		TOTAL SALES OF ELECTRICITY	2,566,765	-	2,566,765	(64,334)	(17,223)	(119,662)	-	(707,366)	-	(106,210)	(71,245)
13	449.1	(Less) Provision for Rate Refunds	-		-								
14		TOTAL REVENUE NET OF REFUND PROVISION	2,566,765	-	2,566,765	(64,334)	(17,223)	(119,662)	-	(707,366)	-	(106,210)	(71,245)
15													
16		OTHER OPERATING REVENUES											
17	451	Miscellaneous Service Revenues (1)	19,223		19,223								
18	453	Sales of Water and Water Power Interest Income Misc	-		-								
19	454	Rent from Electric Property	15,155		15,155								
20	455	Interdepartmental Rents	-		-								
21	407	Deferred Fuel Revenue	(21,603)		(21,603)					21,603			
22	407	Deferred Capacity Revenue	(3,120)		(3,120)					3,120			
23	407	Deferred Environmental	5,018		5,018		(5,018)						
24	407	Reg DR Asset Optimization	-		-								
25	407	Deferred SPPCRC	(1,846)		(1,846)							1,846	
26	407	Deferred Clean Energy Transition Mechanism	(4)		(4)								4
27	456	Unbilled Revenue	(70)		(70)								
28	456	Wheeling	-		-								
29	411.8	S02 Allowance Sales	3,583		3,583		(3,583)						
30	407	Deferred Conservation Revenue	1,014		1,014	(1,014)							
31	456	Other Electric Revenues (2)	11,449	8,011	3,438								
32					-								
33		TOTAL OTHER OPERATING REVENUES	28,800	8,011	20,788	(1,014)	(8,601)	-	-	24,723	-	1,846	4
34													
35		TOTAL ELECTRIC OPERATING REVENUES	2,595,565	8,011	2,587,554	(65,347)	(25,824)	(119,662)	-	(682,643)	-	(104,364)	(71,241)

(1) Miscellaneous Service Revenues have been adjusted to reflect current approved rates. Proposed amount of \$21.445M minus \$2.221M (Post Tax Adjustment = \$2.976M * 75%)

(2) Firm Transmission Service provided to customers under TEC's Open Access Transmission Tariff is treated as a separated revenue in 2009 in contrast to previous treatment of revenue crediting other transmission services.

40 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

24

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta /
 J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account Title	Jurisdictional Adjustments		Total Adjusted
			13 Asset Optimization Mechanism	14 Total (4) thru (13)	
1					
2		SALES OF ELECTRICITY			
3	440	Residential Sales		(590,249)	924,840
4	442	Commercial Sales		(316,712)	361,582
5	442	Industrial Sales		(83,340)	68,877
6	444	Public Street & Highway Lighting		-	-
7	445	Other Sales to Public Authorities		(95,739)	123,400
8	446	Sales to Railroads & Railways		-	-
9	448	Interdepartmental Sales		-	-
10		Total Sales to Ultimate Consumers	-	(1,086,040)	1,478,700
11	447	Sales for Resale		-	2,026
12		TOTAL SALES OF ELECTRICITY	-	(1,086,040)	1,480,725
13	449.1	(Less) Provision for Rate Refunds		-	-
14		TOTAL REVENUE NET OF REFUND PROVISION	-	(1,086,040)	1,480,725
15					
16		OTHER OPERATING REVENUES			
17	451	Miscellaneous Service Revenues (1)		-	19,223
18	453	Sales of Water and Water Power Interest Income Misc		-	-
19	454	Rent from Electric Property		-	15,155
20	455	Interdepartmental Rents		-	-
21	407	Deferred Fuel Revenue		21,603	-
22	407	Deferred Capacity Revenue		3,120	-
23	407	Deferred Environmental		(5,018)	-
24	407	Reg DR Asset Optimization		-	-
25	407	Deferred SPPCRC		1,846	-
26	407	Deferred Clean Energy Transition Mechanism		4	-
27	456	Unbilled Revenue		-	(70)
28	456	Wheeling		-	-
29	411.8	S02 Allowance Sales		(3,583)	0
30	407	Deferred Conservation Revenue		(1,014)	-
31	456	Other Electric Revenues (2)	-	-	3,438
32					
33		TOTAL OTHER OPERATING REVENUES	-	16,958	37,746
34					
35		TOTAL ELECTRIC OPERATING REVENUES	-	(1,069,082)	1,518,472

(1) Miscellaneous Service Revenues have been adjusted to reflect current approved rates. Proposed amount of \$21.445M minus \$2.221M (Post Tax Adjustment = \$2.976M * 75%)

(2) Firm Transmission Service provided to customers under TEC's Open Access Transmission Tariff is treated as a separated revenue in 2009 in contrast to previous treatment of revenue crediting other transmission services.

40 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

25

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: C. Aldazabal / M. Cacciatore /

J. Chronister / R. Latta /

K. Sparkman / C. Whitworth

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)	
	Account No.	Account Title	Budget	2019 Actual	Budget	2020 Actual	Budget	2021 Actual	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	2025 Actual	Budget	2026 Actual	Budget	2027 Actual	Budget	2028 Actual	Budget	2029 Actual	Budget	2030 Actual
1																										
2																										
3	440-446	RETAIL BILLED	1,879,493	1,949,868	1,941,549	1,826,439	1,989,268	2,123,498	2,225,801	2,438,754	3,188,307	2,964,348	2,623,661	2,564,739												
4	447	SALES FOR RESALE	3,026	6,028	1,339	2,542	1,870	5,991	1,795	36,807	2,971	8,155	1,844	2,026												
5	449	PROVISION FOR REFUNDS	-	(3,430)	-	(4,046)	-	-	-	(86)	-	-	-	-												
6	450	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-												
7	451	MISCELLANEOUS SERVICE REVENUES	26,499	25,793	25,638	21,791	25,453	22,795	18,706	19,447	18,712	19,811	19,027	19,223												
8	454	RENT FROM ELECTRIC PROPERTY	12,918	12,935	9,331	9,257	9,226	9,500	9,660	9,978	9,948	10,163	15,155	15,155												
9	455	INDEPARTMENTAL RENTS	3,767	3,613	3,874	3,899	4,173	3,295	4,574	3,894	4,215	4,172	-	-												
10	456	OTHER ELECTRIC REVENUES	11,988	18,757	9,583	13,854	9,179	16,605	11,222	26,074	13,815	15,297	13,648	11,309												
11	456	UNBILLED REVENUES	-	(6,637)	1,099	10,368	(30)	(1,697)	0	8,739	-	(1,969)	0	70												
12	419	INTEREST INCOME - MISCELLANEOUS	-	600	-	0	-	1	-	842	16,507	3,481	1,212	-												
13	407.3 & 407.4	DEFERRED CLAUSE REVENUES	(4,386)	(41,877)	(6,547)	(34,809)	(8,014)	(6,270)	(4,177)	(16,710)	(65,570)	(386,886)	(37,118)	(20,540)												
14	411.8	SO2 ALLOWANCES	320	0	-	0	-	0	-	0	-	3,473	3,583	3,583												
15		OPERATING REVENUES	\$ 1,933,625	\$ 1,965,651	\$ 1,985,865	\$ 1,849,297	\$ 2,031,125	\$ 2,173,719	\$ 2,267,582	\$ 2,527,738	\$ 3,188,904	\$ 2,640,046	\$ 2,641,012	\$ 2,595,565												

40 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Caccliatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2019 Budget	(4) Actual	(5) 2020 Budget	(6) Actual	(7) 2021 Budget	(8) Actual	(9) 2022 Budget	(10) Actual	(11) 2023 Budget	(12) Actual	(13) 2024 Budget	(14) 2025 Budget	
1															
2															
3		STEAM POWER GENERATION													
4															
5	500	OPR SUPV & ENG-STEAM POWER GENERATION	2,670	3,528	2,831	3,480	3,181	4,478	2,990	5,685	3,339	5,482	5,216	5,637	
6	501	FUEL STEAM POWER GENERATION	45,417	160,434	89,982	116,980	100,878	149,999	78,578	120,472	133,255	61,966	18,792	15,536	
7	502	STEAM EXP STEAM POWER GENERATION	13,935	10,800	10,449	8,703	12,299	8,802	12,206	10,014	13,537	8,262	6,542	7,521	
8	503	STEAM FROM OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	
9	505	ELECTRIC EXPENSES STEAM POWER GENERATION	-	3,019	-	2,796	2,743	2,494	2,511	2,708	2,898	2,653	2,243	2,243	
10	506	MISC STEAM POW EXP-STEAM POWER GENERATION	-	8,991	-	3,889	7,487	7,145	7,440	3,393	8,554	4,932	5,017	4,976	
11	507	RENTS STEAM POWER GENERATION	2,369	-	2,594	-	-	-	-	4	-	27	24	24	
12	508	STEAM EMISSION ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-	
13	509	ALLOWANCE EXPENSE	7,101	(0)	6,513	(0)	-	(0)	-	(0)	-	48	10	10	
14		STEAM POWER GENERATION	71,492	186,773	112,368	135,849	126,587	172,918	103,726	142,276	161,583	83,370	37,843	35,947	
15															
16		STEAM POWER MAINTENANCE													
17	510	STEAM POWER MAINTENANCE	205	326	167	45	440	21	400	7	455	(1)	-	-	
18	511	MAINT OF STRUCTURE STEAM POWER GENERATION	14,663	4,589	4,923	3,054	4,714	2,806	4,785	3,642	5,313	4,095	3,758	3,810	
19	512	MAINT OF BOILER PLT STEAM POWER GEN	22,646	19,300	23,946	28,551	21,527	24,569	21,681	11,535	24,180	15,158	17,070	20,311	
20	513	MAINT OF ELECT PLANT STEAM POWER GEN	5,244	5,797	3,347	6,358	4,795	3,759	4,806	3,324	5,299	2,724	2,095	2,016	
21	514	MAINT OF MISC STEAM PLANT STEAM POWER GEN	2,418	2,490	2,839	2,284	2,687	1,682	2,585	1,920	2,966	2,712	2,095	2,016	
22		STEAM POWER MAINTENANCE	45,176	32,501	35,222	40,292	34,164	32,837	34,257	20,429	38,213	24,688	25,018	28,153	
23															
24		OTHER POWER GENERATION													
25	546	OP SUPV & ENG-OTHER POWER GENERATION	1,529	385	1,555	213	449	24	408	0	464	14	-	-	
26	547	FUEL-OTHER POWER GENERATION	452,847	368,061	452,409	299,482	475,653	515,035	599,432	1,002,186	821,609	485,527	619,327	670,559	
27	548	GENERATION EXPENSES OTHER POWER GEN	17,879	21,009	19,204	20,209	20,289	23,525	19,500	22,780	21,708	25,539	28,383	29,268	
28	549	MISC OTHER PWR GEN EXP-OTHER POWER GEN	6,714	7,622	14,425	7,541	7,257	8,453	7,113	7,624	7,979	7,406	9,153	9,327	
29	550	RENTS-OTHER POWER GENERATION	26	-	-	-	-	-	-	-	-	-	-	-	
30		OTHER POWER GENERATION	478,996	397,077	487,593	327,445	503,649	547,037	626,453	1,032,590	851,760	518,486	656,863	709,154	
31															
32		OTHER POWER MAINTENANCE													
33															
34	551	MAINT SUPV & ENG-OTHER POWER SUPPLY EXP	2,865	786	1,091	752	880	53	800	-	910	-	-	-	
35	552	SYS CONTR & LOAD DISPATCH-OTH POW SUP	3,507	3,253	3,703	1,735	3,240	1,145	3,358	1,577	3,658	1,509	1,509	1,879	
36	553	MAINT GEN & ELEC PLT-OTHER POWER GEN	9,887	15,172	5,351	13,422	10,263	16,749	10,583	21,863	11,624	19,224	31,343	37,241	
37	554	MAINT MISC OTHER PWR GEN-OTHER POW GEN	157	592	731	1,278	940	1,419	929	961	1,033	1,316	1,263	1,266	
38		OTHER POWER MAINTENANCE	16,416	19,802	10,875	17,187	15,322	19,365	15,670	24,401	17,225	22,050	34,114	40,386	
39															
40															
41															
42															
43															
44	Totals may be affected due to rounding.														

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: C. Aldazabal / M. Cacciatore /

J. Chronister / R. Latta /

K. Sparkman / C. Whitworth

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Account No.	Account Title	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget
1														
2														
3		OTHER POWER SUPPLY												
4														
5	555	PUR POWER-OTHER POWER SUPPLY EXP	53,854	49,290	8,387	83,333	16,920	106,240	14,534	150,899	6,836	77,775	21,029	16,783
6	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP	554	619	665	622	1,066	672	1,074	631	1,402	626	316	(956)
7	557	OTHER EXP OTHER POWER SUPPLY EXP	-	-	-	-	-	-	-	3	-	-	-	-
8		OTHER POWER SUPPLY	54,408	49,909	9,052	83,955	17,986	106,912	15,608	151,534	8,238	78,401	21,345	15,828
9														
10		TRANSMISSION EXPENSES OPERATING												
11														
12	560	OPER SUPERV & ENG-TRANSMISSION	1,800	2,136	1,893	926	630	1,291	908	1,416	1,262	1,052	851	916
13	561	LOAD DISPATCHING-TRANSMISSION	1,969	3,147	2,439	2,757	2,434	3,385	2,775	3,531	3,851	3,392	2,877	2,641
14	562	STATION EXPENSES-TRANSMISSION	2,140	2,045	2,267	1,312	1,525	1,402	1,578	1,373	2,013	1,614	2,099	1,644
15	563	OVERHEAD LINE EXPENSES-TRANSMISSION	307	339	293	258	372	272	381	325	459	514	464	464
16	564	UNDERGROUND LINE EXPENSES-TRANS	-	-	-	-	-	-	-	-	-	-	-	-
17	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	-	-	-	-
18	566	MISCELLANEOUS EXPENSES-TRANSMISSION	1,071	1,417	1,241	2,078	1,072	1,622	1,238	1,704	1,713	1,973	1,911	1,801
19	567	RENTS TRANSMISSION	4	4	-	23	-	23	-	24	-	22	-	-
20		TRANSMISSION EXPENSES OPERATING	7,291	9,087	8,134	7,354	6,032	7,995	6,879	8,373	9,299	8,567	8,202	7,465
21														
22		TRANSMISSION EXPENSES MAINTENANCE												
23														
24	568	MAINT SUPERVISION AND ENGIN-TRANS	-	-	-	-	-	-	-	-	-	-	-	-
25	569	MAINT OF STRUCTURES-TRANSMISSION	3,384	3,437	2,431	1,383	3,522	2,897	3,574	2,239	4,096	1,872	2,083	1,881
26	570	MAINT OF STATION EQUIPMENT-TRANS	1,238	1,076	1,423	1,293	1,292	1,655	1,113	1,428	3,123	1,221	1,071	1,229
27	571	MAINT OF OVERHEAD LINES-TRANSMISSION	1,877	1,767	1,756	2,442	4,461	3,789	4,272	6,058	5,505	6,242	3,812	5,757
28	572	MAINT OF UNDERGROUND LINES-TRANS	-	-	-	-	-	-	-	-	-	-	-	-
29	573	MAINT OF MISC PLANT-TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
30		TRANSMISSION EXPENSES MAINTENANCE	6,499	6,280	5,610	5,118	9,275	8,342	8,958	9,725	12,724	9,336	6,966	8,868
31														
32														
33														
34														
35														
36														
37														
38														
39														
40	Totals may be affected due to rounding.													

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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SCHEDULE C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2019 Budget	(4) 2019 Actual	(5) 2020 Budget	(6) 2020 Actual	(7) 2021 Budget	(8) 2021 Actual	(9) 2022 Budget	(10) 2022 Actual	(11) 2023 Budget	(12) 2023 Actual	(13) 2024 Budget	(14) 2025 Budget
1														
2														
3		DISTRIBUTION EXPENSES OPERATING												
4														
5	580	OPERATION SUPERV AND ENGING DIST	1,123	1,623	949	1,446	812	2,364	1,026	1,800	1,394	1,529	1,452	1,569
6	581	LOAD DISPATCHING DISTRIBUTION	557	864	777	1,030	832	1,027	1,201	968	1,542	1,039	1,163	1,182
7	582	STATON EXPENSES-DISTRIBUTION	1,166	1,429	1,476	1,821	1,275	1,546	1,411	1,621	382	1,963	1,983	1,037
8	583	OVERHEAD LINE EXPENSES DISTRIBUTION	4,013	6,115	5,771	8,287	5,653	6,697	7,398	10,538	6,442	8,573	8,192	8,123
9	584	UNDERGROUND LINE EXPENSES-DIST	567	702	607	724	459	758	681	761	915	758	888	902
10	585	ST LIGHTING AND SIGNAL SYST EXP-DIST	538	548	610	1,422	573	2,148	608	1,592	791	2,494	2,444	1,858
11	586	METER EXPENSES-DISTRIBUTION	2,776	3,094	3,915	3,372	4,169	3,626	4,756	5,359	8,904	5,732	5,789	5,604
12	587	CUSTOMER INSTALLATIONS EXP-DIST	834	899	248	816	106	784	154	709	260	479	-	-
13	588	MISCELLANEOUS EXPENSES-DIST	10,681	9,035	6,740	(1,706)	10,345	7,858	10,526	1,728	15,243	5,263	4,400	12,533
14	589	RENTS-DISTRIBUTION	328	334	335	340	342	347	343	354	363	360	377	377
15		DISTRIBUTION EXPENSES OPERATING	22,583	24,643	21,429	17,553	24,568	27,154	28,105	25,431	36,235	28,190	26,688	33,183
16														
17		DISTRIBUTION EXPENSES MAINTENANCE												
18														
19	590	MAINT SUPERVISION & ENGINEERING-DIST	-	-	-	-	-	-	-	-	-	-	-	-
20	591	MAINT OF STRUCTURES-DIST	401	613	527	533	462	500	703	726	801	466	457	(174)
21	592	MAINT STATION EQUIPMENT-DIST	1,942	1,597	1,930	1,728	2,175	3,140	2,069	2,820	3,552	2,820	2,792	2,509
22	593	MAINT OF OVERHEAD LINES-DIST	22,059	25,762	21,408	28,684	32,092	34,024	32,870	33,462	30,546	40,467	40,871	42,245
23	594	MAINT OF UNDERGROUND LINES-DIST	2,303	3,094	2,388	3,334	2,616	3,573	3,237	3,945	5,682	6,002	6,063	4,816
24	595	MAINT OF LINE TRANSFORMERS-DIST	363	330	304	362	369	419	378	503	489	327	318	218
25	596	MAINT ST LIGHTNING & SIGNAL SYST-DISTRIB	1,556	2,063	1,138	1,398	1,413	2,164	1,390	1,371	2,303	1,459	1,415	621
26	597	MAINT OF METERS-DISTRIBUTION	409	334	307	288	391	382	390	514	536	450	671	863
27	598	MAINT OF MISC PLANT-DISTRIBUTION	-	4	-	13	18	1	18	1	18	-	-	-
28		DISTRIBUTION EXPENSES MAINTENANCE	29,032	33,797	28,002	36,342	39,536	44,202	41,056	43,341	43,927	51,992	52,587	51,097
29														
30		CUSTOMER ACCOUNTS EXPENSES												
31														
32	901	SUPERVISION-CUSTOMER ACCOUNTS	7,525	7,948	4,912	959	5,072	4,281	5,118	549	5,278	432	-	-
33	902	METER READING EXP-CUSTOMER ACCTS	1,592	1,617	4,056	1,536	3,013	1,141	3,043	886	3,997	3,283	4,394	4,394
34	903	RECORDS & COLLECTION EXP-CUST ACCTS	28,592	27,019	27,415	25,938	26,120	27,215	27,645	29,436	29,804	30,921	29,174	29,377
35	904	UNCOLLECTIBLE ACCOUNTS-CUST ACCTS	4,102	3,375	3,458	7,676	4,722	5,862	1,924	4,086	3,500	8,964	6,082	5,797
36	905	MISC EXPENSES-CUSTOMER ACCTS	-	-	-	-	-	-	-	-	-	-	-	-
37		CUSTOMER ACCOUNTS EXPENSES	41,812	39,959	39,841	36,108	38,927	38,500	37,729	34,957	42,579	43,600	39,651	39,568
38														
39														
40		Totals may be affected due to rounding.												

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

29

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) Budget	(4) 2019 Actual	(5) Budget	(6) 2020 Actual	(7) Budget	(8) 2021 Actual	(9) Budget	(10) 2022 Actual	(11) Budget	(12) 2023 Actual	(13) Budget	(14) 2024 Actual	(15) Budget	(16) 2025 Actual
1																
2																
3		CUSTOMER SERVICE & INFORMATION EXPENSES														
4																
5	908	ASSISTANCES EXP-CUSTOMR SERV & INFO	52,030	44,180	46,336	34,212	38,546	36,472	41,908	43,787	46,086	44,709	44,329	62,701		
6	909	INFO & INSTRCTL ADVTG CUST SERV & INFO	871	907	1,068	903	1,595	912	1,585	1,350	1,691	2,014	4,435	5,484		
7	910	MISC EXP-CUSTOMER SERVICE & INFO	-	-	-	-	-	-	-	-	-	-	-	-		
8		CUST SERVICE & INFORMATION EXP	52,901	45,087	47,403	35,115	40,141	37,383	43,493	45,137	47,777	46,723	48,765	68,185		
9																
10		SALES EXPENSES														
11																
12	911	SUPERVISION-SALES	-	-	-	-	-	-	-	-	-	-	-	-		
13	912	DEMONSTRATING & SELLING EXP-SALES	-	213	237	256	342	477	112	497	400	356	335	335		
14	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	351	-	-		
15	916	MISCELLANEOUS EXPENSES-SALES	69	-	538	-	-	-	-	-	-	-	-	-		
16		SALES EXPENSES	69	213	774	256	342	477	112	497	400	707	335	335		
17																
18		ADMINISTRATIVE & GENERAL OPERATING														
19																
20	920	SALARIES-ADMINISTRATIVE & GENERAL	32,684	31,389	65,413	81,837	64,143	59,415	62,372	79,820	69,890	74,358	77,776	73,042		
21	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL	1,958	1,412	10,746	4,180	6,849	4,035	5,864	5,304	7,056	6,079	6,241	5,203		
22	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL	(20,000)	(20,611)	(41,920)	(46,867)	(48,919)	(47,022)	(48,719)	(53,325)	(59,597)	(57,848)	(58,931)	(58,311)		
23	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL	7,148	6,004	14,734	21,300	18,642	17,923	19,709	27,070	25,320	32,410	34,025	35,273		
24	924	PROPERTY INSURANCE-ADMIN & GENERAL	7,970	8,067	9,638	9,587	13,546	12,258	15,179	12,149	16,211	120,817	45,235	19,612		
25	925	INJURIES AND DAMAGES-ADMIN & GENERAL	12,333	8,559	15,211	13,384	17,660	16,171	19,309	20,057	18,435	20,144	22,207	23,695		
26	926	EMPLY PENSION AND BENEFITS-ADMIN & GENERAL	40,691	40,151	55,077	52,278	52,119	49,077	36,193	43,357	30,859	36,062	38,729	42,359		
27	928	REGULATORY COMMISSION EXP ADMIN & GENERAL	1,563	1,627	1,874	1,608	1,720	832	2,270	1,772	2,825	1,517	941	2,106		
28	929	DUPLICATED CHARGES-CREDIT ADMIN & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-		
29	930	MISCELLANEOUS GENERAL EXPENSES	45,861	42,165	14,494	20,883	18,977	17,994	21,354	20,341	19,309	19,332	18,293	18,419		
30	931	RENTS ADMIN & GENERAL	1,092	1,228	1,793	1,708	1,661	1,701	1,633	1,653	1,724	1,688	1,859	1,860		
31	431	FERC 431 ADJUSTMENT	-	466	-	263	-	781	50	53	48	62	57	48		
32		ADMINISTRATIVE & GENERAL OPERATING	131,300	120,458	147,060	160,162	146,398	133,164	135,214	158,250	132,080	254,621	186,433	163,307		
33																
34		ADMINISTRATIVE & GENERAL MAINTENANCE														
35																
36	935	MAINTENANCE OF GENERAL PLANT	4,431	4,374	4,052	1,000	4,283	2,631	4,247	1,426	4,833	1,148	2,055	1,934		
37		ADMINISTRATIVE & GENERAL MAINTENANCE	4,431	4,374	4,052	1,000	4,283	2,631	4,247	1,426	4,833	1,148	2,055	1,934		
38																
39	407.3	REG DR TAX REFORM	-	4,959	-	-	-	3,577	-	8,058	-	17,246	32,544	(5,523)		
40	407.3	REG CR TAX REFORM	-	-	-	-	-	-	-	-	-	-	-	-		
41		TAX REFORM	-	4,959	-	-	-	3,577	-	8,058	-	17,246	32,544	(5,523)		
42																
43																
44		TOTAL O & M EXCLUDING DEF EXPENSE	962,405	974,919	957,417	903,737	1,007,211	1,182,495	1,101,509	1,706,424	1,406,874	1,189,124	1,179,409	1,197,887		
45																
46		Totals may be affected due to rounding.														

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023		(8) 2024		(9) 2025	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3	407.3 & 407.4	DEF RETAIL FUEL EXPENSE	(16,898)	6,740	17,420	(63,476)	10,782	(57,493)	(86,314)	(438,734)	317,231	64,989	91,003	(15,957)		
4	407.3 & 407.4	DEF CAPACITY EXPENSE	(472)	206	1,643	(5,757)	(2,457)	1,958	(1,769)	(209)	(1,052)	(6,988)	3,899	(4,262)		
5	407.3 & 407.4	DEF WHSL FUEL EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-		
6	407.3 & 407.4	DEF ENVIR EXPENSE	(2,747)	(799)	(3,065)	(6,159)	629	(4,310)	(1,174)	(78)	(1,019)	(0)	-	(49)		
7	407.3 & 407.4	DEF CONSERVATION EXPENSE	2,856	4,818	(1,801)	-	(590)	(2,536)	(4,893)	(4,399)	(2,087)	(1,412)	(1,927)	(0)		
8	407.3 & 407.4	DEF SPPCRC	-	-	-	(4,995)	3,700	4,477	(1,410)	(3,536)	(4,369)	(6,696)	(2,516)	(11,699)		
9		TOTAL DEF CLAUSE EXPENSE	(17,262)	10,965	14,198	(80,388)	12,064	(57,904)	(95,560)	(446,956)	308,704	49,893	90,460	(31,967)		
10																
11		TOTAL O & M INCLUDING DEF EXPENSE	945,143	985,884	971,615	823,349	1,019,275	1,124,590	1,005,949	1,259,469	1,715,578	1,239,018	1,269,870	1,165,921		
12									1,258,828	1,258,828,316	641					
13		DEPRECIATION								2,968,618						
14	403	AMORTIZATION EXPENSE	322,057	319,975	337,014	337,640	356,535	355,618	369,666	358,537	398,864	389,926	426,211	524,972		
15	404	MISC AMORTIZATION	15,220	14,727	16,740	220	18,018	17,204	28,967	29,098	32,659	32,394	36,648	40,245		
16	406	AMORT UNRECOVERABLES - CETM	186	186	186	186	186	186	186	186	186	186	186	186		
17	407	DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	29,517	29,347	31,187	31,187	29,706	21,858		
18			337,463	334,888	353,939	338,046	374,739	373,008	428,335	417,168	462,895	453,692	492,751	587,261		
19																
20	408	TAXES OTHER THAN INCOME TAX BTL	166,892	164,895	169,906	160,605	182,243	180,368	193,529	199,651	245,406	232,939	228,809	228,527		
21	408.2	TAXES OTHER THAN INCOME TAX	(72)	(72)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(140)	(164)	(168)		
22		TAXES OTHER THAN INCOME TAX BTL	166,820	164,823	169,798	160,497	182,135	180,260	193,421	199,543	245,298	232,799	228,646	228,359		
23																
24	421.1	GAIN-PRO HELD FOR FUTURE USE	(29)	(29)	(28)	(27)	-	(21)	(10)	(9)	-	-	-	-		
25	421.2	LOSS-PROP HELD FOR FUTURE USE	-	4	-	-	-	-	-	-	-	-	-	-		
26		(GAIN)/LOSS ON DISP OF UTIL PLANT	(29)	(25)	(28)	(27)	-	(21)	(10)	(9)	-	-	-	-		
27																
28	409.1	INCOME TAXES CURRENT	31,506	56,305	34,576	28,912	19,764	43,017	47,616	(24,717)	93,280	93,078	63,404	27,444		
29		INCOME TAXES CURRENT	31,506	56,305	34,576	28,912	19,764	43,017	47,616	(24,717)	93,280	93,078	63,404	27,444		
30																
31	410.1	DEFERRED INCOME TAXES	59,173	208,851	65,431	295,689	146,930	380,362	116,349	395,770	217,079	304,592	120,841	125,896		
32	411.1	DEFERRED INCOME TAXES	(135,764)	(296,382)	(93,497)	(309,218)	(201,400)	(398,844)	(117,884)	(274,572)	(282,074)	(320,380)	(124,088)	(111,613)		
33		DEFERRED INCOME TAXES	(76,591)	(87,531)	(28,066)	(13,529)	(54,471)	(18,482)	(1,535)	121,198	(64,995)	(15,788)	(3,247)	14,284		
34																
35	411.4	INVESTMENT TAX CREDIT-CURR	107,054	89,846	51,491	51,580	86,014	33,023	50,283	(5,490)	89,931	(6,065)	(8,221)	(12,876)		
36	411.5	INVESTMENT TAX CREDIT-AMORT	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
37		INVESTMENT TAX CREDIT	107,054	89,846	51,491	51,580	86,014	33,023	50,283	(5,490)	89,931	(6,065)	(8,221)	(12,876)		
38																
39		TOTAL OPERATING EXPENSES	\$ 1,511,366	\$ 1,544,190	\$ 1,553,324	\$ 1,388,827	\$ 1,627,457	\$ 1,735,397	\$ 1,724,060	\$ 1,967,162	\$ 2,541,988	\$ 1,996,734	\$ 2,043,202	\$ 2,010,392		
40																
41		NET OPERATING INCOME	\$ 422,259	\$ 421,461	\$ 432,541	\$ 460,470	\$ 403,669	\$ 438,322	\$ 543,522	\$ 560,577	\$ 646,916	\$ 643,312	\$ 597,810	\$ 585,172		
42																
43																
44																
45																
46		Totals may be affected due to rounding.														

Supporting Schedules:

Recap Schedules: C-9, C-33, C-36

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
Historical Prior Year Ended 12/31/2023
Witness: Not Applicable

DOCKET No. 20240026-EI

Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1															
2															
3															
4		Not Applicable													
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
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37															
38															
39															

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account	(3) Test Year Ended 12/31/2025	(4) Prior Year Ended 12/31/2024	(6) Increase / (Decrease)		(7) >10% and Exceeds 0.0005 of Total Expense \$1,005	(8) Reason(s) for Change
					(5) Dollars (3)-(4) (\$)	(5)/(4) Percent (%)		
1								
2	501	Fuel	\$ 15,536	\$ 18,792	\$ (3,256)	(17.33)	Yes	See Note 1
3								
4	512	Boiler Plant	\$ 20,311	\$ 17,070	\$ 3,241	18.99	Yes	See Note 1
5								
6	553	Maint. Generating & Electric Equip	\$ 37,241	\$ 31,343	\$ 5,899	18.82	Yes	See Note 1
7								
8	555	Purchased Power	\$ 16,783	\$ 21,029	\$ 4,245	20.19	Yes	See Note 1
9								
10	556	System Control and Load Dispatching	\$ (956)	\$ 316	\$ (1,272)	(402.11)	Yes	See Note 1
11								
12	571	Transmission Maint of overhead lines	\$ 5,757	\$ 3,812	\$ 1,945	51.02	Yes	See Note 1
13								
14	588	Misc Distribution Expenses	\$ 12,533	\$ 4,400	\$ 8,133	184.83	Yes	See Note 1
15								
16	594	Distribution Maint of Underground lines	\$ 4,816	\$ 6,063	\$ (1,247)	(20.57)	Yes	See Note 1
17								
18	908	Customer Assistance Expenses	\$ 62,701	\$ 44,329	\$ 18,371	41.44	Yes	See Note 1
19								
20	909	Cust. Svc Informational & Instructional Advertising	\$ 5,484	\$ 4,435	\$ 1,049	23.65	Yes	See Note 1
21								
22	921	Office Supplies Expense	\$ 5,203	\$ 6,241	\$ (1,038)	(16.64)	Yes	See Note 1
23								
24	924	Property Insurance	\$ 19,612	\$ 45,235	\$ (25,624)	(56.65)	Yes	See Note 1
25								
26	928	Regulatory Commission Expenses	\$ 2,106	\$ 941	\$ 1,164	123.73	Yes	See Note 1
27								
28	407.3	Defd Fuel and Purchase Power	\$ (21,603)	\$ (24,610)	\$ 3,007	(12.22)	Yes	See Note 1
29								
30	407.3	Defd Fuel and Purchase Power Amort.	\$ 3,132	\$ 112,834	\$ (109,702)	(97.22)	Yes	See Note 1
31								
32	407.3	Defd Capacity - Amort	\$ 235	\$ 7,419	\$ (7,184)	(96.83)	Yes	See Note 1
33								
34	407.3	Defd conservation Electric	\$ (0)	\$ (1,894)	\$ 1,894	(100.00)	Yes	See Note 1
35								
36	407.3	Defd SPPCRC	\$ (3,534)	\$ (6,398)	\$ 2,863	(44.76)	Yes	See Note 1
37								
38	407.3	Tax Reform	\$ (5,523)	\$ 32,544	\$ (38,066)	(116.97)	Yes	See Note 1
39								
40	403	Depreciation Expense	\$ 524,972	\$ 426,211	\$ 98,761	23.17	Yes	See Note 1
41								
42	404	Amortization of Limited-Term Electric Plan	\$ 40,245	\$ 36,648	\$ 3,597	9.82	Yes	See Note 1
43								
44	407	Amortiz Elec Prop Loss Unrecv Plant	\$ 21,858	\$ 29,706	\$ (7,848)	(26.42)	Yes	See Note 1
45								
46	409	Income Taxes - Utility operating Income	\$ 27,444	\$ 63,404	\$ (35,959)	(56.71)	Yes	See Note 1
47								
48	411.1	Provision for Defd Income taxes	\$ (111,613)	\$ (124,088)	\$ 12,475	(10.05)	Yes	See Note 1
49								
50	411.4	Investment Tax Credit Adjustment	\$ (12,876)	\$ (8,221)	\$ (4,655)	56.63	Yes	See Note 1
51								

The FERC accounts exclude recoverable clause.

Supporting Schedules:

Recap Schedules: C-4

33

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / R. Latta /
 K. Sparkman / C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account Number	Account	(3) Test Year Ended 12/31/2025	(4) Prior Year Ended 12/31/2024	(5) Increase / (Decrease)		(7) >10% and Exceeds 0.0005 of Total Expense \$1,005	(8) Reason(s) for Change
					(3)-(4) Dollars (\$)	(5)/(4) Percent (%)		
1		Note 1:						
2								
3	501	Fuel						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
4								
5	512	Boiler Plant						The variance is mainly driven by the Big Bend 4 Major Outage in 2025.
6								
7	553	Maint. Generating & Electric Equip						The variance is mainly driven by Polk 2 and Bayside 1 Major Outages in 2025.
8								
9	555	Purchased Power						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
10								
11	556	System Control and Load Dispatching						The variance is mainly driven by a transmission System Operations budget adjustment intended for FERC 571 accounted for in FERC 556.
12								
13	571	Transmission Maint of overhead lines						The variance is mainly driven by a transmission System Operations budget adjustment accounted in FERC 556 intended for FERC 571.
14								
15	588	Misc Distribution Expenses						The variance is mainly driven by the budget process within distribution expenses. In 2024 costs were assigned to multiple accounts within distribution operations. In 2025 those costs were accounted for in 588 which is consistent with the budgets provided in MFR C-06.
16								
17	594	Distribution Maint of Underground lines						The variance is mainly driven by the budget process within distribution expenses. In 2024 costs were assigned to multiple accounts within distribution operations and maintenance. In 2025 those costs were accounted for in 588 which is consistent with the budgets provided in MFR C-06.
18								
19	908	Customer Assistance Expenses						The variance is mainly driven by the new conservation DSM program which does not impact net operating expenses as it is adjusted out for FPSC purposes.
20								
21	909	Cust. Svc Informational & Instructional Advertising						The variance is mainly driven by increased customer education expense and instructional advertising.
22								
23	921	Office Supplies Expense						The variance is mainly driven by expected cost control within the administrative and general function.
24								
25	924	Property Insurance						The variance is mainly driven by the storm recovery expenses embedded in 2024 which are offset in operating revenues.
26								
27	928	Regulatory Commission Expenses						The variance is due to the additional rate case expenses related to the 2024 rate case.
28								
29	407.3	Defrd Fuel and Pruchase Power						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
30								
31	407.3	Defrd Fuel and Purchase Power Amort.						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
32								
33	407.3	Defrd Capacity - Amort						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
34								
35	407.3	Defrd conservation Electric						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
36								
37	407.3	Defrd SPPCRC						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Clause.
38								
39	407.3	Tax Reform						The variance is mainly driven by the deferral of the PTC benefit in 2024 with 10 year amortization beginning in 2025.
40								
41	403	Depreciation Expense						The variance is mainly driven by the implementation of new depreciation rates coupled with additional assets in service as we continue to grow rate base.
42								
43	404	Amortization of Limited-Term Electric Plan						The variance is mainly driven by additional assets in service as we continue to grow rate base.
44								
45	407	Amortiz Elec Prop Loss Unrecv Plant						This variance is not part of FPSC Adjusted Operating Expenses - Recovery Mechanism.
46								
47	409	Income Taxes - Utility operating Income						The variance is mainly driven by a decrease in pre-tax book income, reduction in unfavorable temporary book-tax differences, and ability to utilize net operating losses in 2025.
48								
49	411.1	Provision for Defrd Income taxes						The variance is mainly driven by the reduction in unfavorable temporary book-tax differences.
50								
51	411.4	Investment Tax Credit Adjustment						The variance is mainly driven by additional investment tax credits and deferred ITCs generated in 2025 related to battery storage projects.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANAT Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 R. Latta / K. Sparkman / C. Whitworth

DOCKET No. 20240026-EI

Line No.	(1) Description of Functional Group	(2) Type of Cost	(3) 2019		(4) 2020		(5) 2021		(6) 2022		(7) 2023	
			Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change	Dollars (000's)	Percent Change
1												
2	Fuel	Variable	528,496	-16.83%	416,463	-21.20%	665,034	59.69%	1,122,658	68.81%	547,540	-51.23%
3												
4	Interchange	Semi-Variable	49,290	-16.07%	83,333	69.07%	106,240	27.49%	150,899	42.04%	77,775	-48.46%
5												
6	Production	Semi-Variable	108,276	-11.21%	104,934	-3.09%	107,796	2.73%	97,672	-9.39%	101,679	4.10%
7												
8	Tranmission	Semi-Variable	15,366	9.31%	12,472	-18.84%	16,337	30.99%	18,098	10.78%	17,903	-1.08%
9												
10	Distribution	Semi-Variable	58,440	19.28%	53,895	-7.78%	71,356	32.40%	68,772	-3.62%	80,182	16.59%
11												
12	Customer Account	Semi-Variable	39,959	0.03%	36,108	-9.64%	38,500	6.62%	34,957	-9.20%	43,600	24.72%
13												
14	Customer Service & Information & Sales	Semi-Variable	45,300	0.18%	35,371	-21.92%	37,860	7.04%	45,633	20.53%	47,430	3.94%
15												
16	Administrative & General	Semi-Variable	124,833	-45.36%	161,162	29.10%	135,796	-15.74%	159,676	17.59%	255,770	60.18%
17												
18	Depreciation	Fixed	334,888	7.57%	338,046	0.94%	373,008	10.34%	387,820	3.97%	422,505	8.94%
19												
20	Taxes	Semi-Variable	223,442	-4.25%	227,460	1.80%	237,819	4.55%	290,534	22.17%	304,024	4.64%
21												
22	Interest (without AFUDC)	Semi-Variable	122,034	13.73%	127,074	4.13%	130,552	2.74%	152,854	17.08%	246,095	61.00%
23												
24	TOTAL		<u>\$ 1,650,325</u>		<u>\$ 1,596,317</u>		<u>\$ 1,920,296</u>		<u>\$ 2,529,575</u>		<u>\$ 2,144,502</u>	
25												
26												
27												
28												
29												
30	Note:											
31	Amounts do not include deferred expenses recorded in account 407.XX.											
32	Taxes include income taxes, investment credits, deferred income taxes and taxes other than income											
33												
34												
35												
36												
37												
38												
39	Totals may be affected due to rounding											

35

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister/ R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2									
3	Various Consultants	Witness/Consultant	Cost of Capital, Cost of Service Rate Design, Depreciation and Dismantlement studies, testimony, analysis, review, and discovery	748	Studies/Analysis/Testimony/Discovery	100	-	\$ 848	A/B/C/R/S/O
4									
5									
6									
7									
8									
9									
10									
11	TOTAL OUTSIDE CONSULTANTS			\$ 748			\$ -	\$ 848	
12									
13									
14									
15	Various	Counsel	Outside Legal	1,200				\$ 1,200	L
16									
17									
18									
19	TOTAL OUTSIDE LEGAL SERVICES			\$ 1,200		\$ -	\$ -	\$ 1,200	
20									
21	TOTAL OUTSIDE CONSULTANT/LEGAL EXPENSES			\$ 1,948			\$ -	\$ 2,048	
22									
23	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
24	A = ACCOUNTING								
25	B = COST OF CAPITAL								
26	C = ENGINEERING								
27	L = LEGAL								
28	O = OTHER								
29	R = RATE DESIGN								
30	S = COST OF SERVICE								

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR						
Rate Case	Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount	Test Year Amortization	
2024	2,048	N/A	3	2,048	683	

Supporting Schedules:

Recap Schedules:

36

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning bad debts for the four most recent historical years and the test year.
In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. Chronister / R. Latta / K. Sparkman

DOCKET No. 20260026-EI

(Dollars in 000's)

Line No.	Year	(1) Write-Offs (Retail)	(2) Gross Revenues From Sales Of Electricity (Retail)	(3) Adjustments to Gross Revenues (Specify)	(4) Adjusted Gross Revenues	(5) Bad Debt Factor (1)/(2)
1						
2	2020 Actual	3,330	1,861,709		1,861,709	0.179%
3						
4	2021 Actual	6,326	2,058,931		2,058,931	0.307%
5						
6	2022 Actual	5,708	2,424,892		2,424,892	0.235%
7						
8	2023 Actual	8,581	2,869,753		2,869,753	0.299%
9						
10	2024 Budget	6,148	2,748,100		2,748,100	0.224%
11						
12	2025 Budget	5,815	2,599,485		2,599,485	0.224%
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
36						
37						
38						
39	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. Chronister / R. Latta /
 K. Sparkman / J. Williams

DOCKET NO. 20240026-EI

(Dollars in 000's)

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Jurisdictional Test Year Ended 12/31/2025	(3) Jurisdictional Historical Year Ended 12/31/2023	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
1	Customer Account Expenses	\$ 39,461	\$ 43,424	\$ (3,963)	-9%
2	Customer Service & Informational Expenses	5,274	1,932	3,342	173%
3	Sales Expenses	334	704	(370)	-53%
4	Administrative & General Expenses	<u>163,681</u>	<u>146,422</u>	<u>17,259</u>	<u>12%</u>
5					
6	Total Jurisdictional Administrative Expenses	<u>\$ 208,750</u>	<u>\$ 192,482</u>	<u>\$ 16,268</u>	<u>8%</u>
7					
8	Average Number of Retail Customers	862,443	834,144	28,299	3%
9					
10	Administrative Expense Per Retail Customer	<u>\$ 242.04</u>	<u>\$ 230.75</u>	<u>\$ 11.29</u>	<u>5%</u>

Note: Operation & Maintenance Expense excludes storm reserve recovery amounts contained in FERC account 924 as they are offset by storm surcharge revenues contained in Revenue from Sales

39 Totals may be affected due to rounding.

Supporting Schedules: C-4, C-6, C-13

Recap Schedules:

38

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:

Test Year Ended 12/31/2025

Prior Year Ended 12/31/2024

XX Historical Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Description	(1)	(2)	(3)
		Electric Utility	Jurisdictional Factor	Amount
1	Industry Association Dues	\$ 2,268	0.995179	\$ 2,257
2	Director's Fees and Expenses	574	0.995179	571
3	Environment Health & Safety	239	0.995179	238
4	Florida Conservation and Technology Center	421	0.995179	419
5	MVC Stewardship	394	0.995179	392
6	IT NERC Costs	656	0.995179	653
7				
8	PGS Direct Intercompany Charges	486	0.995179	484
9	New Mexico Direct Intercompany Charges	150	0.995179	149
10	Nova Scotia Power Inc. Intercompany Charges	113	0.995179	112
11	Emera Inc Intercompany Charges	12,676	0.995179	12,615
12				
13	Other	459	0.995179	457
14				
15	Total Miscellaneous General Expenses	<u>\$ 18,436</u>		<u>\$ 18,347</u>
16				
17	Average Number of Customers	<u>834,144</u>		<u>834,144</u>
18				
19	Miscellaneous General Expenses Per Customer	<u>\$ 22.10</u>		<u>\$ 22.00</u>
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39	Totals may be affected due to rounding.			

39

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta /

K. Sparkman / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	909	Customer Service Informational and Instructional Advertising	\$ 3,661	0.997290	\$ 3,651
2					
3		Total Account 909	\$ 3,661		\$ 3,651
4					
5	913	Sales Advertising Expense	\$ -	0.997290	\$ -
6					
7		Total Account 913	\$ -		\$ -
8					
9	930.1	General Advertising Expenses	\$ 108	0.997290	\$ 108
10					
11		Total Account 930	\$ 108		\$ 108
12					
13					
14		Total Advertising Expenses	\$ 3,769		\$ 3,759
15					
16		Average Number of Customers	862,443		862,443
17					
18		Advertising Expenses per Customer	\$ 4.37		\$ 4.36
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Totals may be affected due to rounding.				

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

Test Year Ended 12/31/2025

Prior Year Ended 12/31/2024

XX Historical Year Ended 12/31/2023

Witness: J. Chronister / R. Latta /

K. Sparkman / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1)	(2)	(3)	
			Electric Utility	Jurisdictional Factor	Amount	
1	909	Customer Service Informational and Instructional Advertising	\$ 270	0.995179	\$ 269	
2						
3		Total Account 909	\$ 270		\$ 269	
4						
5	913	Sales Advertising Expense	\$ 351	0.995179	\$ 349	
6						
7		Total Account 913	\$ 351		\$ 349	
8						
9	930.1	General Advertising Expenses	\$ 896	0.995179	\$ 892	
10						
11		Total Account 930	\$ 896		\$ 892	
12						
13						
14		Total Advertising Expenses	\$ 1,517		\$ 1,510	
15						
16		Average Number of Customers	834,144		834,144	
17						
18		Advertising Expenses per Customer	\$ 1.82		\$ 1.81	
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta
 J. Williams

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor		
1						
2	Assoc. of Edison Illuminating Companies, Inc.	Technical/Professional	\$ 14	0.997290		\$ 14
3	Baker Botts	Technical/Professional	46	0.997290		46
4	Drive Electric Florida	Economic Development	24	0.997290		24
5	Edison Electric Institute (EEI)	Technical/Professional	800	0.997290		798
6	Electric Drive Transportation Association (EDTA)	Business Association	25	0.997290		25
7	Florida Chamber of Commerce	Economic Development	71	0.997290		71
8	Florida Electric Power Coord. Group	Business Association	138	0.997290		138
9	Florida Reliability Coordinating Council	Technical/Professional	1,184	0.997290		1,181
10	North American Electric Reliability Corporation (NERC)	Business Association	873	0.997290		871
11	North American Transmission Forum	Business Association	70	0.997290		70
12	University of Florida Foundation	Technical/Professional	26	0.997290		26
13						
14						
15						
16						
17	Dues less than \$10,000 aggregated		121	0.997290		120
18						
19						
20						
21						
22						
23						
24	Total Industry Association Dues		<u>\$ 3,392</u>			<u>\$ 3,383</u>
25						
26	Average Number of Customers		862,443			862,443
27						
28	Dues Per Customer		\$ 3.93			\$ 3.92
29						
30						
31						
32						
33						
34						
35	As contemplated in Section 25-6.0426, Part 7, Recovery of Economic Development Expenses of the Florida Administrative code, Tampa Electric					
36	reports Industry Dues, "for surveillance reports and earnings review calculations 95% of the expenses incurred for the reporting period," not					
37	exceed the lesser of 0.15 percent of gross annual revenues, plus two-thirds of EEI dues consistent with past Commission policy.					
38						
39	Totals may be affected due to rounding.					

42

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta /

J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20240026-EI

(Dollars in 000's)

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor		
1						
2	Baker Botts	Technical/Professional	\$ 47	0.995969001		\$ 47
3	Edison Electric Institute	Technical/Professional	746	0.995969001		743
4	Electric Drive Transportation Association (EDTA)	Business Association	13	0.995969001		13
5	Florida Chamber of Commerce	Economic Development	95	0.995969001		95
6	Florida Electric Power Coord. Group	Business Association	161	0.995969001		160
7	Florida Reliability Coordinating Council	Technical/Professional	1,020	0.995969001		1,016
8	Florida State Hispanic Chamber of Commerce	Economic Development	14	0.995969001		14
9	Florida's Women in Energy	Technical/Professional	20	0.995969001		20
10	North American Electric Reliability Corporation (NERC)	Business Association	831	0.995969001		828
11	North American Transmission Forum	Business Association	66	0.995969001		65
12	Southeastern Electric Exchange	Technical/Professional	11	0.995969001		11
13	Tampa Bay Chamber Foundation	Economic Development	37	0.995969001		37
14	University of Florida Foundation	Technical	25	0.995969001		25
15	Upper Tampa Bay Regional Chamber of Commerce	Economic Development	17	0.995969001		17
16	Utilities Technology Council	Technical/Professional	14	0.995969001		14
17						
18	Dues less than \$10,000 aggregated		58	0.995969001		58
19						
20						
21						
22						
23						
24						
25						
26	Total Industry Association Dues		<u>\$ 3,174</u>			<u>\$ 3,162</u>
27						
28	Average Number of Customers		834,144			834,144
29						
30	Dues Per Customer		\$ 3.81			\$ 3.79
31						
32						
33						
34						
35	As contemplated in Section 25-6.0426, Part 7, Recovery of Economic Development Expenses of the Florida Administrative code, Tampa Electric					
36	reports Industry Dues, "for surveillance reports and earnings review calculations 95% of the expenses incurred for the reporting period," not					
37	exceed the lesser of 0.15 percent of gross annual revenues, plus two-thirds of EEI dues consistent with past Commission policy.					
38						
39	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: C. Aldazabal / J. Chronister /

C. Heck / R. Latta /

C. Whitworth

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) 2023 Costs	(5) 2024 Costs	(6) 2025 Costs
1						
2	Accounting/ Financial					
3	None Over the Threshold					
4						
5	Engineering					
6	None Over the Threshold					
7						
8	Legal					
9	None Over the Threshold					
10						
11	Other (specify)					
12						
13						
14	Advertising					
15	None Over the Threshold					
16						
17	Other Consultants, Contractors, and Other Services	Energy Supply, Energy Delivery & Corporate Projects	Various O & M Accounts	83,520	89,700	101,628
18						
19						
20	Environmental					
21	None Over the Threshold					
22						
23	Line Clearance	Clearance of vegetation from utility lines	Various O & M Accounts	28,957	27,335	28,652
24		Includes line clearance recov through SPP				
25						
26	Maintenance					
27	None Over the Threshold					
28						
29	Printing					
30	None Over the Threshold					
31						
32	Security					
33	None Over the Threshold					
34						
35	Software & Computer Maintenance	Software & Computer maintenance for all areas	Various O & M Accounts	20,949	24,058	25,909
36						
37	Total Outside Professional Services			<u>\$ 133,426</u>	<u>\$ 141,093</u>	<u>\$ 156,189</u>
38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: M. Cacciatore / J. Chronister /
 R. Latta

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Description	Amount		
		(2) Test Year 2025	(3) Historical Year 2023	
1				
2	Service Cost	\$ 9,889		
3	Interest Cost	25,528		
4	Expected / Actual Return on Assets	(39,994)		
5	Amortization of Actuarial Loss	5,993		
6	Amortization of Prior Service (Benefit) Cost	38		
7	Curtailment/Settlement Loss	-		
8	Total Net Periodic Pension Cost	\$ 1,454	Note A/Note D \$ -	
9				
10	For the Year:			
11	Expected Return on Assets	39,994	-	
12	Assumed Rate of Return on Plan Assets	7.05%	0.00%	
13	Amortization of Transition Asset or Obligation	-	-	
14	Percent of Pension Cost Capitalized	0%	0%	
15	Pension Cost Recorded in Account 926	1,454	-	
16	Minimum Required Contribution Per IRS	-	Note B -	
17	Maximum Allowable Contribution Per IRS	255,070	Note C -	
18	Actual Contribution Made to the Trust Fund	9,848	Note B -	
19	Actuarial Attribution Approach Used for Funding	Normal cost	Normal cost	
20	Assumed Discount Rate for Computing Funding	5.21%	0.00%	
21	Allocation Method Used to Assign Costs if the Utility is Not the Sole Participant in the Plan. Attach the Relevant Procedures.	Note A	Note A	
22				
23				
24	At Plan Year End (Note C):	12/31/25	12/31/23	
25	Accumulated Benefit Obligation	449,870	-	
26	Projected Benefit Obligation	474,584	-	
27	Vested Benefit Obligation	N/A	N/A	
28	Assumed Discount Rate (Settlement Rate)	5.44%	0.00%	
29	Assumed Rate for Salary Increases	4.00%	0.00%	
30	Fair Value of Plan Assets	506,428	-	
31	Market Related Value of Assets	549,270	-	
32	Balance in Working Capital (Specify Account No.)	-	-	
33				
34	Note A	The total net periodic pension cost is determined on a plan basis. For allocation, the service cost and interest cost components reflect actual valuation results for each operating company. For the return on assets, assets are maintained for each operating company only for the purpose of allocation.		
35				
36				
37	Note B	Minimum required contribution is based on plan year, with contributions allowed until 9/15 of the following year. Actual contribution is based on calendar year.		
38	Note C	The maximum deductible shown is based on nonstabilized segment rates (effective interest rate) and a cushion amount equal to 50% of the funding target. A higher deductible limit may apply based on the increase in funding target attributable to projected pay. The amount shown here should be considered an estimate.		
39				
40	Note D	Total Net Periodic Pension Cost includes the costs of the defined benefit pension plan, fully-funded non-contributory supplemental retirement benefit plan available to certain members of senior management and an unfunded non-qualified, non-contributory Restoration plan that allows certain members of senior management to receive contributions as if no IRS limits were in place.		
41				
42	Note E	Projected test year 2025 data was derived from the Mercer Pension and Postretirement forecast report dated July 28, 2023.		
43	Totals may be affected due to rounding.			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: M. Cacchiatore / J. Chronister /
 R. Latta

DOCKET No. 20240026-EI

(Dollars in 000's)

R. Latta

Line No.	(1) Description	Amount		
		(2) Test Year 2025	(3) Historical Year 2023	
1				
2	Service Cost	\$ -	\$ 9,497	
3	Interest Cost	-	27,185	
4	Expected / Actual Return on Assets	-	(41,545)	
5	Amortization of Actuarial Loss	-	3,619	
6	Amortization of Prior Service (Benefit) Cost	-	137	
7	Curtailment/Settlement Loss	-	2,029	
8	Total Net Periodic Pension Cost	\$ -	Note A/Note D \$ 922	
9				
10	For the Year:			
11	Expected Return on Assets	-	41,545	
12	Assumed Rate of Return on Plan Assets	0.00%	7.05%	
13	Amortization of Transition Asset or Obligation	-	-	
14	Percent of Pension Cost Capitalized	0%	0%	
15	Pension Cost Recorded in Account 926	-	922	
16	Minimum Required Contribution Per IRS	-	Note B -	
17	Maximum Allowable Contribution Per IRS	-	Note C 414,319	
18	Actual Contribution Made to the Trust Fund	-	Note B 10,068	
19	Actuarial Attribution Approach Used for Funding		Normal cost	
20	Assumed Discount Rate for Computing Funding	0.00%	3.21%	
21	Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures.	Note A	Note A	
22				
23				
24	At Plan Year End (Note C):	12/31/25	12/31/23	
25	Accumulated Benefit Obligation	-	498,286	
26	Projected Benefit Obligation	-	521,340	
27	Vested Benefit Obligation	N/A	N/A	
28	Assumed Discount Rate (Settlement Rate)	0.00%	5.27%	
29	Assumed Rate for Salary Increases	0.00%	4.00%	
30	Fair Value of Plan Assets	-	529,159	
31	Market Related Value of Assets	-	615,590	
32	Balance in Working Capital (Specify Account No.)	-	-	
33				
34	Note A	The total net periodic pension cost is determined on a plan basis. For allocation, the service cost and interest cost components reflect actual valuation results for each operating company. For the return on assets, assets are maintained for each operating company only for the purpose of allocation.		
35				
36	Note B	Minimum required contribution is based on plan year, with contributions allowed until 9/15 of the following year. Actual contribution is based on calendar year.		
37				
38	Note C	The maximum deductible shown is based on nonstabilized segment rates (effective interest rate) and a cushion amount equal to 50% of the funding target. A higher deductible limit may apply based on the increase in funding target attributable to projected pay. The amount shown here should be considered an estimate.		
39				
40	Note D	Total Net Periodic Pension Cost includes the costs of the defined benefit pension plan, fully-funded non-contributory supplemental retirement benefit plan available to certain members of senior management and an unfunded non-qualified, non-contributory Restoration plan that allows certain members of senior management to receive contributions as if no IRS limits were in place.		
41				
42	Note E	Projected test year 2025 data was derived from the Mercer Pension and Postretirement forecast report dated July 28, 2023.		
43	Totals may be affected due to rounding.			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

Line No.

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No lobbying expenses, other political expenses, or civic/charitable contributions are included in determining Net Operating Income.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period:	(6) Reason
1						
2						
3	None	None	None	None	None	None
4						
5						
6						
7						
8						
9						
10						
11						
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39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Jurisdictional Factor	Jurisdictional Amount	Jurisdictional Amount Charged to Operating Expenses
1								
2	Federal Unemployment	0.600%	17,829	\$ 107	\$ 72 (1)	0.997545	\$ 72	\$ 72
3								
4	State Unemployment	Variable	17,829	30	20 (1)	0.997545	20	20
5								
6	FICA	7.65%	284,982	21,801	15,865 (1)	0.997545	15,826	15,826
7								
8	Regulatory Assessment Fee	0.072%	2,535,481	1,826	1,826	0.997545	1,821	1,821
9								
10	Property	Variable	Variable	90,807	90,687 (2)	0.997545	90,464	90,464
11								
12	Gross Receipts	2.5%	2,454,281	61,357	61,357	0.997545	61,206	61,206
13								
14	Franchise Fee	Variable	Variable	58,263	58,263	0.997545	58,120	58,120
15								
16	Sales & Use Tax	Variable	Variable	204	204	0.997545	203	203
17								
18	Other	Variable	Variable	65	65 (3)	0.997545	65	65
19								
20	Total			<u>\$ 234,460</u>	<u>\$ 228,359</u>		<u>\$ 227,798</u>	<u>\$ 227,798</u>

(1) Excludes payroll taxes capitalized, intercompany payroll taxes and payroll taxes related to unregulated operations contained in FERC Account 408.2.

(2) Excludes non-utility property tax expense.

(3) City & county occupational licenses, federal excise tax, state government leasehold tax

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)		(6)	(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Factor	Jurisdictional Amount	Jurisdictional Amount Charged to Operating Expenses	
1									
2	Federal Unemployment	0.600%	17,829	\$ 107	\$ 72 (1)				
3									
4	State Unemployment	Variable	17,829	30	20 (1)				
5									
6	FICA	7.65%	283,114	21,658	15,450 (1)				
7									
8	Regulatory Assessment Fee	0.072%	2,594,444	1,868	1,868				
9									
10	Property	Variable	Variable	88,503	88,383 (2)				
11									
12	Gross Receipts	2.5%	2,516,200	62,905	62,905				
13									
14	Franchise Fee	Variable	Variable	59,679	59,679				
15									
16	Sales & Use Tax	Variable	Variable	204	204				
17									
18	Other	Variable	Variable	65	65 (3)				
19									
20	Total			<u>\$ 235,019</u>	<u>\$ 228,646</u>				

(1) Excludes payroll taxes capitalized, intercompany payroll taxes and payroll taxes related to unregulated operations contained in FERC Account 408.2.

(2) Excludes tax on non-utility property

(3) City & county occupational licenses, federal excise tax, state government leasehold tax

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta / J. Williams

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)		(6)	(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Factor	Jurisdictional Amount	Amount	Jurisdictional Amount Charged to Operating Expenses
1									
2	Federal Unemployment	0.600%	19,333	\$ 116	\$ 80 (1)	0.997551		\$ 80	\$ 80
3									
4	State Unemployment	Variable	17,451	29	20 (1)	0.997551		20	20
5									
6	FICA	7.65%	278,536	21,308	13,134 (1)	0.997551		13,102	13,102
7									
8	Regulatory Assessment Fee	0.072%	2,596,757	1,870	1,870	0.997551		1,865	1,865
9									
10	Property	Variable	Variable	79,397	79,289 (2)	0.997551		79,095	79,095
11									
12	Gross Receipts	2.5%	2,855,886	71,397	71,397	0.997551		71,222	71,222
13									
14	Franchise Fee	Variable	Variable	67,469	67,469	0.997551		67,304	67,304
15									
16	Sales & Use Tax	Variable	Variable	179	179	0.997551		179	179
17									
18	Other	Variable	Variable	(639)	(639) (3)	0.997551		(637)	(637)
19									
20	Total			<u>\$ 241,127</u>	<u>\$ 232,800</u>			<u>\$ 232,229</u>	<u>\$ 232,229</u>

(1) Excludes payroll taxes capitalized, intercompany payroll taxes and payroll taxes related to unregulated operations contained in FERC Account 408.2.

(2) Excludes tax on non-utility property

(3) City & county occupational licenses, federal excise tax, state government leasehold tax, and O&M use tax credit resulting from prior year audit conducted by Revenew.

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. Chronister / R. Latta

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.		(1)	(2)	(3)	(4)	(5)	(6)
		GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE		
		HISTORICAL BASE YEAR 12/31/2023	HISTORICAL BASE YEAR + 1 12/31/2024	TEST YEAR 12/31/2025	HISTORICAL BASE YEAR 12/31/2023	HISTORICAL BASE YEAR + 1 12/31/2024	TEST YEAR 12/31/2025
1							
2	TOTAL OPERATING REVENUES	\$ 2,640,046	\$ 2,641,012	\$ 2,595,565	\$ 2,640,046	\$ 2,641,012	\$ 2,595,565
3							
4	LESS ACCRUED UNBILLED REVENUES	(1,969)	-	(70)	-	-	-
5							
6	BILLED REVENUE	\$ 2,642,015	\$ 2,641,012	\$ 2,595,635	\$ 2,640,046	\$ 2,641,012	\$ 2,595,565
7							
8	SALES FOR RESALE	\$ 8,155	\$ 1,844	\$ 2,026	\$ 8,155	\$ 1,844	\$ 2,026
9							
10	DEFERRED CLAUSE	\$ (386,886)	\$ (37,118)	\$ (20,540)			
11							
12	OTHER OPERATING REVENUES (REC SALES)	3,473	3,583	3,583	-	-	-
13							
14	OTHER ELECTRIC REVENUE	15,297	13,648	11,449	-	-	-
15							
16	MISCELLANEOUS SERVICE REVENUE	19,811	19,027	19,223	-	-	-
17	RENT FROM ELECTRIC PROPERTY	14,334	15,155	15,155	-	-	-
18							
19	OTHER ADJUSTMENTS (1)	111,944 (1)	108,673 (2)	110,458 (2)	35,134 (3)	44,724 (4)	58,058 (4)
20							
21	TOTAL ADJUSTMENTS	\$ (213,871)	\$ 124,812	\$ 141,354	\$ 43,289	\$ 46,568	\$ 60,084
22							
23	ADJUSTED OPERATING REVENUES	\$ 2,855,886	\$ 2,516,200	\$ 2,454,281	\$ 2,596,757	\$ 2,594,444	\$ 2,535,481
24							
25	TAX RATE	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%
26							
27	TAX AMOUNT	\$ 71,397	\$ 62,905	\$ 61,357	\$ 1,870	\$ 1,868	\$ 1,826
28							

(1) Outdoor & street lights rental; energy management; uncollectible accounts; Green Power Program revenues; Storm interest income

(2) Outdoor & street lights rental; energy management credit; base used for gross receipts expense budget different than final revenue budget

(3) Credit for energy management on electric bills recorded in conservation expense; Wage Assignment Revenue; Adjustment required to true up 2022 expense in Feb 2023; Storm interest income

(4) Energy Mgmt Credit; Base developed for R.A. Fee budget different from final revenue budget.

Totals may be affected due to rounding

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FLORIDA PUBLIC SERVICE COMMISSION

I Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

(Dollars in 000's)

Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 587,662	\$ 587,662				
3	ADD INCOME TAX ACCOUNTS	28,851	28,851				
4	LESS INTEREST CHARGES (FROM C-23)	206,541	206,541				
5							
6	INCOME PER BOOKS	409,972	409,972				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	552,854	552,854				
10	LESS: TAX DEPRECIATION	(886,393)	(877,584)				
11	TAX OVER BOOK DEPRECIATION	(333,539)	(324,730)		18,345	64,342	
12	ACCRUED BONUS	1,014	1,014		(56)	(201)	
13	DEFERRED COMPENSATION	683	683		(38)	(136)	
14	MEDICAL & LIFE BENEFITS-FAS 106	(5,000)	(5,000)		275	992	
15	FAS 112	(700)	(700)		39	139	
16	LONG TERM INCENTIVE	2,077	2,077		(114)	(412)	
17	DEDUCTIBLE CONTRIBUTION	-	-		(14)	(50)	
18	PENSION	(8,843)	(8,843)		486	1,755	
19	RESTORATION PLAN	130	130		(7)	(26)	
20	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(176)	(176)		10	35	
21	VACATION	329	329		(18)	(65)	
22	BOND REFINANCING	26	26		(1)	(5)	
23	BAD DEBT	(7)	(7)		0	1	
24	DEFERRED FUEL	(1,314)	(1,314)		72	261	
25	DEFERRED LEASE	425	425		(23)	(84)	
26	FIBER OPTIC	4	4		(0)	(1)	
27	INSURANCE RESERVE	69	69		(4)	(14)	
28	DEFERRED REVENUE	(5,523)	(5,523)		304	1,096	
29	UNBILLED REVENUES	(2,485)	(2,485)		137	493	
30	DEFERRED INTEREST	98	98		(5)	(19)	
31	RATE CASE	1,143	1,143		(63)	(227)	
32	SECTION 174	(34,713)	(34,713)		1,909	6,889	
33	STORM PROTECTION CLAUSE	(8,276)	(8,276)		455	1,642	
34	AMORTIZATION	9,043	9,043		(497)	(1,795)	
35	TAXABLE GRANTS	47,726	47,726		(2,625)	(9,471)	
36	CIAC	6,795	6,795		(374)	(1,348)	
37	CLEAN ENERGY TRANS MECHANISM	(17,123)	(17,123)		942	3,398	
38	COST OF REMOVAL	(5,711)	(5,711)		314	1,133	
39	DISMANTLEMENT COSTS	17,442	17,442		(959)	(3,461)	
40	GAIN/LOSS SALE OF ASSETS	-	-		-	-	
41	REPAIR CAPITALIZED ON BOOKS	25,857	25,857		(1,422)	(5,131)	
42	DREDGING	213	213		(12)	(42)	
43	CAPITALIZED INTEREST	8,429	8,429		(464)	(1,673)	
44							
45	TOTAL TEMPORARY DIFFERENCES	(301,907)	(293,098)		16,591	58,015	
46	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: V. Strickland

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	TOTAL TEMPORARY DIFFERENCES	\$ (301,907)	\$ (293,098)		\$ 16,591	\$ 58,015	\$ 74,605
2							
3							
4	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
5	MEALS 50%	868	868				
6	SOLAR ITC DEPRECIATION	6,245	6,245				
7	CLUB DUES	1	1				
8	TRANSPORTATION FRINGE	131	131				
9	PENALTIES	75	75				
10	RESEARCH EXPENSE	-	-				
11							
12	TOTAL PERMANENT ADJUSTMENTS	7,320	7,320				
13							
14	STATE TAXABLE INCOME (LOSS)	115,385					
15							
16	NET OPERATING LOSS	-			-	-	
17							
18	STATE INCOME TAX (5.5%)	<u>6,346</u>					
19							
20	ADJUSTMENTS TO FEDERAL INCOME TAX	-			-		
21							
22	MEDICARE PART D SUBSIDY AMORTIZATION				-		
23							
24							
25	STATE INCOME TAX	<u>\$ 6,346</u>			<u>\$ 16,591</u>		
26							
27							
28							
29							
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32							
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37							
38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: V. Strickland

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME		117,848				
3							
4	NET OPERATING LOSS		(17,382)		3,650		
5							
6	FEDERAL INCOME TAX (21%)		<u>21,098</u>				
7							
8	ADJUSTMENTS TO FEDERAL INCOME TAX		-				
9							
10	MEDICARE PART D SUBSIDY AMORTIZATION		-				
11							
12	FEDERAL INCOME TAX		<u>\$ 21,098</u>		<u>\$ 61,665</u>		105,700
13							
14	ITC AMORTIZATION						(12,865)
15							
16	PRODUCTION TAX CREDIT						(35,388)
17							
18	R&D TAX CREDIT						(1,800)
19							
20	AMORTIZATION OF DEFICIENT / EXCESS DEFERRED TAXES				3,183	(29,978)	(26,795)
21							
22	TOTAL INCOME TAXES						<u>\$ 28,852</u>
23							
24							
25							
26							
27							
28							
29							
30	SUMMARY OF INCOME TAX EXPENSE:						
31		<u>FEDERAL</u>	<u>STATE</u>	<u>TOTAL</u>			
32	CURRENT TAX EXPENSE	\$ 21,098	\$ 6,346	\$ 27,444			
33	DEFERRED INCOME TAXES	61,665	16,591	78,256			
34	INVESTMENT TAX CREDITS, NET	(12,865)		(12,865)			
35	PRODUCTION TAX CREDIT	(35,388)		(35,388)			
36	R&D TAX CREDIT	(1,800)		(1,800)			
37	AMORT OF EXCESS DEFERRED TAXES	(29,978)	3,183	(26,795)			
38	TOTAL INCOME TAX PROVISION	<u>\$ 2,732</u>	<u>\$ 26,120</u>	<u>\$ 28,852</u>			
39							
40							
41							
42							
43							

55

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

(Dollars in 000's)

Witness: V. Strickland

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 658,910	\$ 658,910				
3	ADD INCOME TAX ACCOUNTS	71,225	71,225				
4	LESS INTEREST CHARGES (FROM C-23)	239,926	239,926				
5							
6	INCOME PER BOOKS	490,209	490,209				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	419,988	419,988				
10	LESS: TAX DEPRECIATION	(965,694)	(894,557)				
11	TAX OVER BOOK DEPRECIATION	(545,706)	(474,569)		30,014	93,357	
12	401K PERFORMANCE MATCH	(1,824)	(1,824)		100	362	
13	ACCRUED BONUS	(4,019)	(4,019)		221	798	
14	ACCRUED SEVERANCE	-	-		-	-	
15	DEFERRED COMPENSATION	175	175		(10)	(35)	
16	MEDICAL & LIFE BENEFITS-FAS 106	(6,518)	(6,518)		358	1,293	
17	LONG TERM MEDICAL - FAS 112	493	493		(27)	(98)	
18	LONG TERM INCENTIVE	(1,313)	(1,313)		72	261	
19	DEDUCTIBLE CONTRIBUTION	-	-		(14)	(50)	
20	PENSION	(11,450)	(11,450)		630	2,272	
21	RESTORATION PLAN	(668)	(668)		37	133	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(3,261)	(3,261)		179	647	
23	VACATION	913	913		(50)	(181)	
24	BOND REFINANCING	26	26		(1)	(5)	
25	BAD DEBT	(698)	(698)		38	139	
26	DEFERRED FUEL	426,246	426,246		(23,444)	(84,589)	
27	DEFERRED LEASE	(27)	(27)		1	5	
28	DEFERRED REVENUE	16,051	16,051		(883)	(3,185)	
29	RATE CASE	460	460		(25)	(91)	
30	FIBER OPTIC	17	17		(1)	(3)	
31	INSURANCE RESERVE	67,855	67,855		(3,732)	(13,466)	
32	LEGAL EXPENSES	749	749		(41)	(149)	
33	SECTION 174	(16,462)	(16,462)		905	3,267	
34	STORM PROTECTION CLAUSE	(2,187)	(2,187)		120	434	
35	UNBILLED REVENUES	4,939	4,939		(272)	(980)	
36	DEFERRED INTEREST	98	98		(5)	(19)	
37	SUBTOTAL TEMPORARY DIFFERENCES	(76,111)	(4,974)		4,172	115	
38							
39							
40	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: V. Strickland

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	SUBTOTAL TEMPORARY DIFFERENCES	\$ (76,111)	\$ (4,974)		\$ 4,172	\$ 115	
2	AMORTIZATION	(5,558)	(5,558)		306	1,103	
3	CIAC	8,310	8,310		(457)	(1,649)	
4	CLEAN ENERGY TRANS MECHANISM	(9,905)	(9,905)		545	1,966	
5	COST OF REMOVAL	(25,329)	(25,329)		1,393	5,027	
6	DISMANTLEMENT COSTS	1,055	1,055		(58)	(209)	
7	GAIN/LOSS SALE OF ASSETS	(123)	(123)		7	24	
8	REPAIRS	84,397	84,397		(4,642)	(16,749)	
9	CAPITALIZED INTEREST	2,814	2,814		(155)	(558)	
10	TOTAL TEMPORARY DIFFERENCES	(20,450)	50,687		1,111	(10,930)	
11							
12	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
13	STATE TAX TRUEUP	-	(21)				
14	MEALS 50%	1,536	1,536				
15	CLUB DUES	40	40				
16	TRANSPORTATION	131	131				
17	PENALTIES	82	82				
18	AFUDC EQUITY	(18,930)	(18,930)				
19	AFUDC EQUITY-DEPR	9,060	9,060				
20	SOLAR ITC DEPRECIATION	4,409	4,409				
21	TOTAL PERMANENT ADJUSTMENTS	(3,672)	(3,693)				
22							
23	STATE TAXABLE INCOME (LOSS)	466,087					
24							
25	NET OPERATING LOSS	(78,289)			4,306	(904)	
26							
27	STATE INCOME TAX (5.5%)	21,329					
28							
29	ADJUSTMENTS TO STATE INCOME TAX						
30	OUT OF PERIOD ADJUSTMENTS	22			21		
31	TOTAL ADJUSTMENTS TO STATE INCOME TAX	22					
32							
33	MEDICARE PART D SUBSIDY AMORTIZATION				43		
34							
35	STATE INCOME TAX	\$ 21,351			\$ 5,481		
36							
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: V. Strickland

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME		515,874				
3							
4	NET OPERATING LOSS		(166,463)			34,957	
5							
6	FEDERAL INCOME TAX (21%)		<u>73,376</u>				
7							
8	ADJUSTMENTS TO FEDERAL INCOME TAX						
9	OUT OF PERIOD ADJUSTMENTS		<u>(1,649)</u>			<u>62</u>	
10	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(1,649)				
11							
12	MEDICARE PART D SUBSIDY AMORTIZATION		-			156	
13							
14	FEDERAL INCOME TAX		<u>\$ 71,727</u>			<u>\$ 23,341</u>	121,899
15							
16	ITC AMORTIZATION						(7,955)
17							
18	PRODUCTION TAX CREDIT						(15,178)
19							
20	R&D TAX CREDIT						(1,839)
21							
22	AMORTIZATION OF EXCESS DEFERRED TAXES				(853)	(24,849)	(25,702)
23							
24	TOTAL INCOME TAXES						<u>\$ 71,225</u>
25							
26							
27							
28	SUMMARY OF INCOME TAX EXPENSE:						
29		<u>FEDERAL</u>	<u>STATE</u>	<u>TOTAL</u>			
30	CURRENT TAX EXPENSE	\$ 71,727	\$ 21,351	\$ 93,078			
31	DEFERRED INCOME TAXES	23,341	5,481	28,821			
32	INVESTMENT TAX CREDITS, NET	(7,955)		(7,955)			
33	PRODUCTION TAX CREDIT	(15,178)		(15,178)			
34	R&D TAX CREDIT	(1,839)		(1,839)			
35	AMORT OF EXCESS DEFERRED TAXES	(24,849)	(853)	(25,702)			
36	TOTAL INCOME TAX PROVISION	\$ 45,246	\$ 25,979	\$ 71,225			
37							
38							
39	Total may not foot due to rounding.						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current
 income tax expense, the differing bases should be clearly identified.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Description	(1) Historical Base Year Ended 12/31/2023	(2) Test Year Ended 12/31/2025
1			
2	Interest on Long Term Debt	\$ 160,238	\$ 191,488
3			
4	Amortization of Debt Discount, Premium, Issuing	3,498	3,937
5	Expense & Loss on Reacquired Debt		
6			
7	Interest on Short Term Debt	66,371	18,182
8			
9	Interest on Customer Deposits	2,819	2,930
10			
11	Other Interest Expense	13,170	1,525
12			
13	Less Allowance for Funds Used During Construction	(6,169)	(11,521)
14			
15			
16	Total Interest Expense	<u>\$ 239,926</u>	<u>\$ 206,542</u>
17			
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39	Total may not foot due to rounding.		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: V. Strickland

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1					
2					
3					
4	<u>2025</u>				
5	Long Term Debt	\$ 3,255,526	21.58%	4.83%	1.04%
6	Short Term Debt	423,364	2.81%	4.28%	0.12%
7	Preferred Stock	2,024,885	13.42%	0.00%	0.00%
8	Common Equity	9,380,664	62.19%	0.00%	0.00%
9	Deferred Income Tax	-	0.00%	0.00%	0.00%
10	Investment Tax Credits	-	0.00%	0.00%	0.00%
11	Other (specify)	-	0.00%	0.00%	0.00%
12	Total	<u>\$ 15,084,438</u>	<u>100.00%</u>		<u>1.16%</u>
13					
14					
15	<u>2024</u>				
16	Long Term Debt	\$ 2,828,653	19.71%	4.85%	0.96%
17	Short Term Debt	1,055,652	7.36%	6.23%	0.46%
18	Preferred Stock	1,588,648	11.07%	0.00%	0.00%
19	Common Equity	8,874,871	61.86%	0.00%	0.00%
20	Deferred Income Tax	-	0.00%	0.00%	0.00%
21	Investment Tax Credits	-	0.00%	0.00%	0.00%
22	Other (specify)	-	0.00%	0.00%	0.00%
23	Total	<u>\$ 14,347,824</u>	<u>100.00%</u>		<u>1.41%</u>
24					
25					
26					
27	<u>2023</u>				
28	Long Term Debt	\$ 2,832,194	21.27%	4.66%	0.99%
29	Short Term Debt	1,056,703	7.93%	5.94%	0.47%
30	Preferred Stock	1,421,828	10.68%	0.00%	0.00%
31	Common Equity	8,007,161	60.12%	0.00%	0.00%
32	Deferred Income Tax	-	0.00%	0.00%	0.00%
33	Investment Tax Credits	-	0.00%	0.00%	0.00%
34	Other (specify)	-	0.00%	0.00%	0.00%
35	Total	<u>\$ 13,317,886</u>	<u>100.00%</u>		<u>1.46%</u>
36					
37	Weighted cost of parent debt x 25.345% (or applicable consolidated tax rate) x equity of subsidiary				
38		1.16%	25.35%	4,390,373	\$ 12,939
39					
40	NOTE: Information provided is for Emera, Inc., the parent of Emera U.S. Holdings, Inc. There is no debt on the balance sheet of TECO Energy, Inc. for any period presented.				
41					
42	All amounts are expressed in thousands of Canadian Dollars. Amounts included represent a 13-month average. Totals may be affected due to rounding.				

60

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: V. Strickland

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.		Protected	Unprotected	Total Excess/(Deficient)
1				
2				
3	Balance at Beginning of Historical Year	295,392	45,893	341,286
4	Historical Year Amortization	<u>(11,198)</u>	<u>(14,149)</u>	<u>(25,347)</u>
5				
6	Balance at Beginning of Historical Year + 1	284,194	31,744	315,938
7	Projected Test Year Amortization	<u>(13,357)</u>	<u>(13,296)</u>	<u>(26,653)</u>
8				
9	Balance at Beginning of Projected Test Year	270,837	18,448	289,286
10	Projected Test Year Amortization	<u>(16,682)</u>	<u>(10,113)</u>	<u>(26,795)</u>
11				
12	Balance at End of Projected Test Year	<u>\$ 254,156</u>	<u>\$ 8,335</u>	<u>\$ 262,491</u>
13				
14				
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39	Total may not foot due to rounding.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

COMPANY: TAMPA ELECTRIC COMPANY

XX Historical Prior Year Ended 12/31/2023

Witness: V. Strickland

DOCKET No. 20240026-EI

Line No.

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Tampa Electric Company (TEC) and its subsidiaries' income tax returns and the Internal Revenue Service revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentially arrangements are made, the income tax returns and most recent final IRS revenue agent's report for TEC and its subsidiaries will be made available for review at a mutually convenient place and time.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

COMPANY: TAMPA ELECTRIC COMPANY

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

Witness: V. Strickland

Line No.

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Tampa Electric Company (TEC) is a member of a consolidated group, Emera US Holdings, Inc., (EUSHI) which files a consolidated Federal Income Tax Return.

Pursuant to a tax sharing agreement among the members of the consolidated group, the company's income tax expense is based on a separate return method, modified for the benefits-for-loss method.

It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of being included in a consolidated income tax return for the test year.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: V. Strickland

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.

- 1
 2 1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
 3 A. Section 1552 (a)(1)
 4
 5 2. What tax years are open with the IRS?
 6 A: 2017 and onwards
 7
 8 3. For the last three tax years, what dollars were paid to or (received) from the parent for federal income taxes?
 9 A:

2022	2021	2020
1,443	43,374	23,217

- 14 4. How were the amounts in (3) treated?
 15 A: The amounts paid in Question 3 were paid by entries recorded in the intercompany accounts receivable or payable.
 16

- 17 5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?
 18

A:

2022	2021	2020
1,071	88	3,239

- 23 6. Complete the following chart for the last three years:
 24 A:

	Income (loss)					
	Book Basis			Tax Basis (See Note)		
	2022	2021	2020	2022	2021	2020
Parent Only	(165,008)	(163,468)	255,842	(8,341)	(22,188)	726,143
Applicant Only	457,871	367,561	371,218	(285,491)	163,632	190,517
Total Group	671,938	151,444	746,928	(318,789)	(143,973)	809,665
Total Group Excluding Parent & Applicant	379,075	(52,649)	119,868	(24,957)	(285,417)	(106,995)

37 Total may not foot due to rounding.

38 Note: Income/(Loss) amounts do not include audit adjustments and net income from continued operations does not include earnings from equity investments

39 Note: for purpose of this MFR, Emera US Holdings Inc. ("EUSHI") is the Parent.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Description of Property	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Date(s)	(7) Original Amount Recorded	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended
1													
2													
3	2025 - Summary											N/A	N/A
4													
5													
6													
7													
8	2024 - Summary											N/A	N/A
9													
10													
11													
12													
13	2023 - Summary											N/A	N/A
14													
15													
16													
17													
18	2022 - Summary											N/A	N/A
19													
20													
21													
22													
23	2021 - Summary											N/A	N/A
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38	Totals may be affected due to rounding.												

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20240026-EI

(Dollars in 000's)

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) (6) Charge or Credit During Year		(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
					Amount	Acct. No.		
1								
2	TECO Holdings, Inc. (B)	Parent & Affiliate Company	Labor Services	1/1/2013	461	146	461	Direct Charge
3			Accounts Payable Allocation	1/1/2020	8	146	8	No. of Invoices Processed
4			Claims Allocation	"	1	146	1	No. of Claims Processed
5								
6	TECO Finance	Affiliate Company	Labor Services	1/1/2020	10	146	10	Direct Charge
7								
8	TECO Gemstone	Affiliate Company	HR Benefits Administration Allocation	1/1/2020	27	146	27	No. of Employees
9								
10	Seacoast Gas Transmission	Affiliate Company	Labor Services	1/1/2013	23	146	23	Direct Charge
11			Accounts Payable Allocation	1/1/2020	58	146	58	No. of Invoices Processed
12			Corporate Overhead Allocation	1/1/2020	246	146	246	Modified Massachusetts Method
13								
14	Peoples Gas System, Inc.	Affiliate Company	Labor Services	1/1/2013	11,460	146	11,460	Direct Charge
15			Real Property Sublease	"	872	146	872	Direct Charge
16			IT Usage Fee	"	3,804	146	3,804	Direct Charge
17			Telecom Usage Fee	"	19	146	19	Direct Charge
18			Corporate Overhead Allocation	1/1/2020	3,551	146	3,551	Modified Massachusetts Method
19			IT Allocation	"	7,598	146	7,598	No. of Employees
20			HR Benefits Administration Allocation	"	411	146	411	No. of Employees
21			HR Employee Relations Allocation	"	33	146	33	No. of Employees
22			Administrative Services Allocation	"	123	146	123	No. of Employees
23			Accounts Payable Allocation	"	625	146	625	No. of Invoices Processed
24			Claims Allocation	"	709	146	709	No. of Claims Processed
25			Procurement Allocation	"	317	146	317	Total Purchase Order Spend
26			Document Services Allocation	"	154	146	154	No. of Employees
27			Payroll Charge Allocation	"	224	146	224	No. of Employees
28			Telecom Allocation	1/1/2013	127	146	127	No. of Employees
29			Facilities Allocation	1/1/2013	452	146	452	Per Sq Ft Usage
30								
31			Labor Services	1/1/2023	1,794	234	1,794	Direct Charge
32								
33			Gas Purchases	1/1/2020	853	234	853	Direct Charge
34								
35	TECO Partners, Inc.	Affiliate Company	Labor Services	1/1/2020	68	146	68	Direct Charge
36			Rent and Lease	1/1/2013	34	146	34	Direct Charge
37			IT Usage Fee	"	156	146	156	Direct Charge
38			Telecom Usage Fee	"	2	146	2	Direct Charge
39			IT Allocation	1/1/2020	558	146	558	No. of Employees
40			HR Benefits Administration Allocation	"	35	146	35	No. of Employees
41			HR Employee Relations Allocation	"	3	146	3	No. of Employees
42			Administrative Services Allocation	"	10	146	10	No. of Employees
43								

(A) Includes Gross Portion of Emera Corporate Costs that are partially offset by affiliate charge-outs credited in FERC account 922.

(B) As discussed in Witness Chronister's testimony, effective April 1, 2024, TECO Holdings will replace TECO Energy. Budget details were created under the name TECO Energy.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20240026-EI

(Dollars in 000's)

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) Charge or Credit During Year		(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
					Amount	Acct. No.		
1								
2	TECO Partners, Inc.	Affiliate Company	Accounts Payable Allocation	"	21	146	21	No. of Invoices Processed
3			Procurement Allocation	"	8	146	8	Total Purchase Order Spend
4			Document Services Allocation	"	13	146	13	No. of Employees
5			Payroll Charge Allocation	"	19	146	19	No. of Employees
6			Telecom Allocation	1/1/2013	7	146	7	No. of Employees
7			Facilities Services	"	14	146	14	Per Sq Ft Usage
8								
9	New Mexico Gas Co.	Affiliate Company	Labor Services	1/1/2020	438	146	438	Direct Charge
10			IT Usage Fee	1/1/2013	1,660	146	1,660	Direct Charge
11			Corporate Overhead Allocation	1/1/2020	1,738	146	1,738	Modified Massachusetts Method
12			IT Allocation	"	4,947	146	4,947	No. of Employees
13			HR Benefits Administration Allocation	"	384	146	384	No. of Employees
14			HR Employee Relations Allocation	"	32	146	32	No. of Employees
15			Accounts Payable Allocation	"	183	146	183	No. of Invoices Processed
16			Claims Allocation	"	11	146	11	No. of Claims Processed
17			Procurement Allocation	"	51	146	51	Total Purchase Order Spend
18			Payroll Charge Allocation	"	217	146	217	No. of Employees
19			Telecom Allocation	1/1/2013	94	146	94	No. of Employees
20								
21	Emera Inc.	Parent Company	Labor Services	1/1/2020	421	146	421	Direct Charge
22								
23			Labor Services	1/1/2021	2,784	Multi	2,784	Direct Charge
24			Corporate Support Services Allocations (A)	"	11,075	930.2/Multi	11,075	Indirect Charge
25								
26	Emera Energy Services, Inc.	Affiliate Company	Labor Services	1/1/2020	43	146	43	Direct Charge
27			Asset Management Agreement	08/01/18-03/31/26	53,053	146	53,053	Direct Charge
28			Gas Sales	2/1/2017	250	146	250	Direct Charge
29								
30			Gas Purchases	2/1/2017	40,463	234	40,463	Direct Charge
31								
32	Nova Scotia Power Inc	Affiliate Company	Labor Services	1/1/2017	73	146	73	Direct Charge
33								
34	Block Energy LLC	Affiliate Company	Labor Services	1/1/2020	228	146	228	Direct Charge
35								
36	Emera Energy U.S. Sub #1, Inc.	Affiliate Company	Labor Services	1/1/2020	79	146	79	Direct Charge
37								
38	Scotia Power U.S., Ltd.	Affiliate Company	Labor Services	1/1/2020	26	146	26	Direct Charge
39								
40	Emera Caribbean Holdings Limited	Affiliate Company	Labor Services	1/1/2020	8	146	8	Direct Charge
41								
42	Grand Bahama Power Company	Affiliate Company	Labor Services	1/1/2020	10	146	10	Direct Charge
43								

(A) Includes Gross Portion of Emera Corporate Costs that are partially offset by affiliate charge-outs credited in FERC account 922.

(B) As discussed in Witness Chronister's testimony, effective April 1, 2024, TECO Holdings will replace TECO Energy. Budget details were created under the name TECO Energy.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of data shown:

Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET NO. 20240026-EI

Line
No.

- 1
- 2 Tampa Electric Company's most recently filed Diversification Report for the year ending December 31, 2023, is attached.
- 3
- 4 The following officer changes were effective after December 31, 2023
- 5 None
- 6
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Supporting Schedules:

Recap Schedules: C-30

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 2 OF 35**

Transactions with Associated (Affiliated) Companies

Company: Tampa Electric Company
For the Year Ended December 31, 2023

Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.			
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".			
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.			
Non-power Goods or Services Provided by Affiliated			
Labor Services	Peoples Gas System	Multi	2,312,357.41
Gas Purchases	Peoples Gas System	151	10,306,529.62
Labor Services	Emera Inc.	Multi	3,738,956.20
Corporate Support Services & Monthly Allocations	Emera Inc.	930.2/Multi	11,117,821.14
Gas Purchases	Emera Energy Services, Inc.	151	54,581,581.73
Non-power Goods or Services Provided for Affiliated			
Labor Services	TECO Energy, Inc.	146	491,749.99
Corporate Overhead Allocation (1)	SeaCoast Gas Transmission, LLC	146	360,497.46
IT Usage Fee	Peoples Gas System	146	3,602,737.62
Real Property Sublease	Peoples Gas System	146	882,325.92
Labor Services	Peoples Gas System	146	14,440,922.26
Facilities Allocation (2)	Peoples Gas System	146	320,173.80
Telecom Allocation (3)	Peoples Gas System	146	304,812.00
Corporate Overhead Allocation (1)	Peoples Gas System	146	3,591,020.32
IT Assessment (3)	Peoples Gas System	146	6,982,441.43
Benefits Admin Assessment (3)	Peoples Gas System	146	518,995.33
Administrative Services Assessment (3)	Peoples Gas System	146	370,482.87
Accounts Payable Assessment (6)	Peoples Gas System	146	573,871.73
Claims Assessment (4)	Peoples Gas System	146	654,872.80
Procurement Assessment (5)	Peoples Gas System	146	524,888.43
IT Assessment (3)	TECO Partners Inc.	146	513,064.85
IT Usage Fee	New Mexico Gas Company, Inc.	146	1,662,109.00
Labor Services	New Mexico Gas Company, Inc.	146	579,158.15
Corporate Overhead Allocation (1)	New Mexico Gas Company, Inc.	146	2,425,799.44
IT Assessment (3)	New Mexico Gas Company, Inc.	146	4,546,231.92
Benefits Admin Assessment (3)	New Mexico Gas Company, Inc.	146	501,700.98
Labor Services	Emera Inc.	146	330,186.94
Asset Management Agreement	Emera Energy Service Inc.	146	4,134,341.94
Footnote			
(1) Corporate overhead from Tampa Electric Shared Services includes the Executive, Finance, Legal, Corporate Safety, Corporate Security and General Corporate Responsibility functions. The costs are allocated to operating companies using the MMM that have three components in consideration, 1) total revenues for each company as a percent of the total revenues for all companies, plus 2) the net income for each company as a percent of the total net income for all companies, plus 3) the operating assets for each company as a percent of the total operating assets for all companies.			
(2) This allocation is based on a per square foot usage methodology.			
(3) This allocation is based on the number of employees in each company as a percent of total employees for all companies that could receive the service.			
(4) This allocation is based on number of open claims processed in each company as a percent to total open claims processed for all companies that could receive this service.			
(5) This allocation is based on the percentage of total procurement purchase order spend for each company as a percent of total procurement purchase order spend for all companies that could receive this service.			
(6) This allocation is based on number of accounts payable transactions processed for each company as a percent of total accounts payable transactions processed for all companies that could receive this service.			

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 3 OF 35**

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1 Scott Balfour	Director (Chairman of the Board)	President and Director	3267654 Nova Scotia Limited
		President and Director	3325140 Nova Scotia Limited
		Director	Block Energy LLC
		Director	Emera Caribbean Holdings Limited
		Director and Executive Vice President	Emera Energy General Partner Inc.
		Director and Executive Vice President	Emera Energy Incorporated
		Director, President and Chief Executive Officer	Emera Incorporated
		Director	Emera Newfoundland & Labrador Holdings Incorporated
		Director	Emera Technologies Holding LLC
		Director, President	Emera US Finance Company
		Director, President	Emera US Finance GP Company
		Director, President	Emera US Finance LP Inc.
		Director	Emera US Holdings, Inc.
		Director, President	Emera US Refinance (2021) Company
		Director	ENL Island Link Incorporated
		Director	New Mexico Gas Company, Inc.
		Director, Chair	Nova Scotia Power Incorporated
		Director	NSP Maritime Link Incorporated
Director, Chair	People Gas System, Inc.		
Director, Chair	SeaCoast Gas Transmission, LLC		
Director	TECO Energy, Inc.		
Director	TECO Gas Operations, Inc.		

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 4 OF 35**

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
2 Gregory W. Blunden	Treasurer, Chief Financial Officer	Treasurer and Chief Financial Officer (Chief Accounting Officer)	TECO Energy, Inc.
		Director	3264956 Nova Scotia Ltd.
		Director	3267654 Nova Scotia Limited
		Director	Bear Swamp General Partner II Inc.
		Treasurer	Block Energy LLC
		Chief Financial Officer	Blockenergy Labs Inc.
		Chief Financial Officer	Blockstorage Labs Inc.
		Director and Chief Financial Officer	Brooklyn Power Corporation Brooklyn, Nova Scotia
		Director	Clean Power Northeast Development Inc.
		Director	EBP Assist (2014) Inc.
		Director	Emera Brunswick Holdings Inc.
		Chief Financial Officer	Emera Brunswick Pipeline Company Ltd.
		Director and Chief Financial Officer	Emera Energy Agency No. 1 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 2 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 3 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 4 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 5 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 6 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 7 Incorporated
		Director and Chief Financial Officer	Emera Energy Agency No. 8 Incorporated
Director and Chief Financial Officer	Emera Energy Agency No. 9 Incorporated		
Director and Chief Financial Officer	Emera Energy Agency No. 10 Incorporated		
Director and Chief Financial Officer	Emera Energy Capacity (2016) Incorporated Halifax, Nova Scotia		
Director and Chief Financial Officer	Emera Energy Capacity (2017) Incorporated Halifax, Nova Scotia		
Director and Chief Financial Officer	Emera Energy Capacity (2018) Incorporated		
Director and Chief Financial Officer	Emera Energy Capacity (2019) Incorporated		
Director and Chief Financial Officer	Emera Energy Capacity (2020) Incorporated		

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 5 OF 35**

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
2 Gregory W. Blunden (Continued)		Director and Chief Financial Officer	Emera Energy General Partner Inc. Halifax, Nova Scotia
		Director	Emera Energy Generation Inc.
		Director and Chief Financial Officer	Emera Energy Incorporated Halifax, Nova Scotia
		Chief Financial Officer	Emera Incorporated Halifax, Nova Scotia
		Treasurer	Emera Technologies Holding LLC
		Director and Chief Financial Officer	Emera US Finance Company
		Director and Chief Financial Officer	Emera US Finance GP Company, Inc
		Director and Vice President	Emera US Finance GP, LLC
		Director and Chief Financial Officer	Emera US Finance LP Inc.
		Director	Emera US Finance No.1, LLC
		Chief Financial Officer	Emera US Holdings Inc.
		Director and Chief Financial Officer	Emera US Refinance (2021) Company
		Director and Chief Financial Officer	Emera Utility Services Incorporated Halifax, Nova Scotia
		Director	ENL Island Link Incorporated
		Director and Treasurer	Enlight Tech, Inc.
		Treasurer	ETL Energy Service Company, Inc.
		Treasurer	ETL IP Holdings, Inc.
		Treasurer	ETL Project Company, Inc. (fka Emera Technologies Florida, Inc.)
		Director	EUSHI Finance, Inc.
		Treasurer	New Mexico Gas Company, Inc.
	Director and Treasurer	New Mexico Gas Intermediate, Inc.	
	Chief Financial Officer	Nova Scotia Power Incorporated Halifax, Nova Scotia	
	Director	NSP Maritime Link Incorporated	
	Director	NSP Pipeline Incorporated	
	Director	NSP Pipeline Management Limited	
	Director	NSP US Holdings Incorporated	
	Director	Peoples Gas System (Florida), Inc.	
	Chief Financial Officer and Treasurer	People Gas System, Inc	

TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
2 Gregory W. Blunden (Continued)		Director and Treasurer	SeaCoast Gas Transmission, LLC
		Director and Treasurer (Treasurer added)	SECI Mitland Corporation
		Director and Treasurer	TECO Clean Advantage Corporation
		Director and Treasurer	TECO Coalbed Methane Florida, Inc.
		Director and Treasurer	TECO Diversified, Inc.
		Director and Treasurer	TECO Energy Source, Inc.
		Director, Vice President and Treasurer	TECO Finance, Inc.
		Treasurer	TECO Gas Operations, Inc.
		Director, Vice President and Treasurer	TECO Gemstone, Inc.
		Director and Treasurer	TECO Oil & Gas, Inc.
		Director and Treasurer	TECO Partners, Inc.
		Director and Treasurer	TECO Properties Corporation
		Director and Treasurer	TECO Services, Inc.
		Director	TECO Wholesale Generation, Inc.
3 Marian C. Cacciatore	Vice President-Human Resources	Vice President-Human Resources	TECO Energy, Inc.
4 Archibald D. Collins	Director, Chief Executive Officer President	Director and President	Enlight Tech, Inc.
		Director	SeaCoast Gas Transmission, LLC
		Director, President	TECO Energy, Inc.
		Director	TECO Services, Inc.
5 Jeffrey S. Chronister	Vice President-Finance	Director, President	Emera US Finance GP, LLC
		Director, President	Emera US Finance No. 1, LLC
		Director, President	EUSHI Finance, Inc.
		Vice President-Finance and Controller	TECO Energy, Inc.
		Director and President (added Director)	TECO Finance, Inc.
6 Karen K. Sparkman	Vice President-Customer Experience	Vice President-Customer Experience	People Gas System, Inc.

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7 Daniel P. Muldoon	Director	Chair of the Board	Block Energy LLC
		Director	Block Energy Project Company (Canada) Inc.
		Director	SeaCoast Gas Transmission, LLC
		Director and President	Clean Power Northeast Development, Inc.
		Director (Chair)	Emera Brunswick Pipeline Company, Td.
		Director, President and Chief Operating Officer	Emera CNG Holdings Inc.
		Director, President and Chief Operating Officer	Emera CNG, LLC
		Executive Vice President-Project Development and Operations Support	Emera Incorporated
		Director (Chair)	Emera Technologies LLC
		Director	ENL Island Link Incorporated
		Director	People Gas System, Inc.
		Director	ETL Project Company, Inc. (fka Emera Technologies Florida, Inc.)
		Director (Chair)	Emera New Foundland & Labrador Holdings
		Director (Chair)	New Mexico Gas Company
		Director	NSP Maritime Link Incorporated
		Director and Chair	Emera Technologies Holding LLC
		Director	ETL IP Holdings, Inc.
		Director	ETL Energy Service Company, Inc.
		Director	Blockstorage Labs, Inc.
		Director	Blockenergy Labs, Inc.
		Director	TECO Gas Operations, Inc.

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 8 OF 35**

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
8 David M. Nicholson	Vice President-Legal and General Counsel of Tampa Electric Company Assistant Secretary and Chief Ethics and Compliance Officer	Director, Vice President Director, Vice President Director Director, President Vice President-Legal, Chief Ethics, Compliance Officer, General Counsel & Asst. Secretary Director Director, President Director, Assistant Secretary Director, President, Chief Ethics and Compliance Officer and General Counsel Vice President, Assistant Secretary Director, President Vice President- Legal, Chief Ethics and Compliance Officer, General Counsel, and Assistant Secretary Director, President Director Director, President Director, President Director, President Director, President Director	SeaCoast Gas Transmission, LLC SECI Mitland Corporation TECO Clean Advantage Corporation TECO Diversified, Inc. TECO Energy, Inc. TECO EnergySource, Inc. TECO Gemstone, Inc. TECO Finance, Inc. TECO Services, Inc. TECO Gas Operations, Inc. Enlight Tech, Inc People Gas System, Inc. TECO Oil & Gas, Inc. TECO Partners, Inc. TECO Properties Corporation TECO Coalbed Methane Florida, Inc. TECO Wholesale Generation, Inc. Emera US Holdings, Inc. Peoples Gas System (Florida), Inc.

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 9 OF 35**

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9 Valerie C. Strickland	Tax Officer	Tax Officer	Clean Power Northeast Development Inc.
		Tax Officer	Emera Bear Swamp Holdings LLC
		Tax Officer	Grand HVAC Leasing USA, LLC
		Tax Officer	Emera CNG Holdings Inc.
		Tax Officer	Emera CNG, LLC
		Tax Officer	Emera Energy Generation Inc.
		Tax Officer	Emera Energy LNG, LLC
		Tax Officer	Emera Energy Services Subsidiary No. 1 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 10 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 11 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 12 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 13 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 15 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 2 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 3 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 4 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 5 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 6 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 7 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 8 LLC
		Tax Officer	Emera Energy Services Subsidiary No. 9 LLC
		Tax Officer	Emera Energy Services, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 1, Inc.
		Tax Officer	Emera Energy U.S. Subsidiary No. 2, Inc.
Tax Officer	Emera Technologies Holding LLC		
Tax Officer	ETL Project Company, Inc. (f/k/a Emera Technologies Florida, Inc.)		
Tax Officer	ETL IP Holdings, Inc.		
Tax Officer	ETL Energy Service Company, Inc.		
Tax Officer	Emera US Holdings Inc.		
Tax Officer	Emera US Finance No. 1, LLC		
Tax Officer	Enlight Tech, Inc.		

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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9 Valerie C. Strickland (Continued)		Tax Officer	EUSHI Finance, Inc.
		Tax Officer	New Mexico Gas Company, Inc.
		Tax Officer	New Mexico Gas Intermediate, Inc.
		Tax Officer	Nova Power Holdings Inc.
		Tax Officer	Scotia Holdings Inc.
		Tax Officer	Scotia Power U.S., Ltd.
		Tax Officer	SECI Midland Corporation
		Tax Officer	SeaCoast Gas Transmission, LLC
		Tax Officer	TECO Coalbed Methane Florida, Inc.
		Tax Officer	TECO Diversified, Inc.
		Tax Officer	TECO Energy, Inc.
		Tax Officer	TECO EnergySource, Inc.
		Tax Officer	TECO Finance, Inc.
		Tax Officer	TECO Gemstone, Inc.
		Tax Officer	TECO Gas Operations, Inc.
		Tax Officer	TECO Oil & Gas, Inc.
		Tax Officer	TECO Partners, Inc.
		Tax Officer	TECO Properties Corporation
	Tax Officer	TECO Services, Inc.	
	Tax Officer	People Gas System, Inc	

TAMPA ELECTRIC COMPANY
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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
10 Michelle Szekeres	Corporate Secretary	Corporate Secretary	Block Energy LLC
		Secretary	Emera Technologies Holding LLC
		Secretary	Enlight Tech, Inc.
		Director and Secretary (added Director)	ETL Energy Service Company, Inc.
		Secretary	ETL IP Holdings, Inc.
		Director and Secretary (added Director)	ETL Project Company, Inc.
		Secretary	Peoples Gas System (Florida), Inc.
		Corporate Secretary	People Gas System, Inc.
		Secretary	SeaCoast Gas Transmission, LLC
		Secretary	SECI Midland Corporation
		Secretary	TECO Clean Advantage Corporation
		Director, Secretary	TECO Coalbed Methane Florida, Inc.
		Director, Secretary	TECO Diversified, Inc.
		Corporate Secretary	TECO Energy, Inc.
		Secretary	TECO EnergySource, Inc.
		Secretary	TECO Finance, Inc.
		Secretary	TECO Gas Operations, Inc.
Director, Secretary	TECO Gemstone, Inc.		
Director, Secretary	TECO Oil & Gas, Inc.		
Secretary	TECO Partners, Inc.		
Director, Secretary	TECO Properties Corporation		
Corporate Secretary	TECO Services, Inc.		
Director, Secretary	TECO Wholesale Generation, Inc.		
11 Chip Whitworth	Vice President-Electric Delivery	Vice President	Enlight Tech, Inc
12 Ramon Millan (through 3/29/2023)	Vice President-Information Technology, Chief Information Officer		
13 Mike Sewell	Vice President-Federal Affairs	Vice President- Federal Affairs	People Gas System, Inc.
		Vice President-Federal Affairs	TECO Energy, Inc.
14 Stephanie Smith	Vice President- State and Regional Affairs	Vice President- State and Regional Affairs	People Gas System, Inc
15 Carlos Aidazabal	Vice President-Energy Supply	Vice President- State and Regional Affairs	TECO Energy, Inc.

**TAMPA ELECTRIC COMPANY
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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
16 Ana-Marie Codina Barlick (resigned May 10, 2023)	Director	CEO	Codina Partners
		President	Doral Charter Elementary School
17 Patrick J. Geraghty	Director	Chief Executive Officer and Director	Blue Cross Blue Shield of Florida, Inc. dba Florida Blue
		Chief Executive Officer and Director	GuideWell Mutual Holding Corp
		Chief Executive Officer and Director	GuideWell Group, Inc.
		Board Member	National Institute of Health Care Management
		Board Member	America's Health Insurance Plans
		Board Member	Blue Cross and Blue Shield Association
		Director	People Gas System, Inc
		Director	TECO Gas Operations, Inc.
18 Pamela D. Iorio	Director	Director	People Gas System, Inc.
		Director	TECO Gas Operations, Inc.
		Director	SanCap Group/Tampa Bay Trust
19 Rhea F. Law	Director	Executive Commissioner	Florida Counsel of 100
		President	University of Florida
		Member	Tampa Bay Chamber, Executive Committee
		Member	Mofft National Board of Advisors and Moffit Board
		Member	Tampa Bay Economic Development, Executive Committee
		Director	People Gas System, Inc.
		Director	TECO Gas Operations, Inc.
20 Rasesh Thakkar	Director	Senior Managing Director	Tavistock Group of Companies
		Director	Guidewell
21 Will Weatherford (resigned May 10, 2023)	Director	Managing Partner	The Weatherford Partners LLC
		Managing Partner	Weatherford Capital LLC
		Managing Partner	Weatherford Holdings LLC
		Manager	Weatherford Capital GP LLC
		Manager	Tampa Airport I LLC
		Manager	Weatherford Capital Management LLC
		Manager	WC Pasco Real Estate LLC
		Manager	Weatherford Capital Partners Re LLC
		Manager	Weatherford Fund Management LLC
		Manager	Weatherford Fund Management RE LLC
		Manager	Weatherford Fund Partners LLC
		Manager	Weatherford Funds Marinas LLC
		Manager	Weatherford Healthcare I LLC
		Manager	Weatherford Healthcare II LLC

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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
21 Will Weatherford (resigned May 10, 2023) (Continued)		Manager	Weatherford Marinas Fund I LLC
		Manager	Weatherford Partners One, LLC
		Manager	Weatherford VC I LLC
		Director	Paytt LLC
		Director	Link Bancorp
		Manager	Weatherford Capital Incentives LLC
		Manager	Weatherford Capital Partners Marinas LLC
		Manager	Weatherford Funds LLC
		Manager	Weatherford VC II GP, LLC
		Manager	Weatherford VC II LLC
		Manager	Weatherford VC III GP, LLC
		Manager	Weatherford VC III LLC
		Manager	Weatherford Marinas Fund II GP, LLC
		Manager	Weatherford Marinas Fund II LLC
		Manager	Weatherford Growth Fund I GP LLC
		Manager	Weatherford Growth Fund I LLC
		Manager	Weatherford Growth Fund II GP LLC
		Manager	Weatherford Growth Fund II LLC
		Manager	Weatherford Communications I GP LLC
		Manager	Weatherford Communications I LLC
22 Ralph Tedesco	Director	Manager	Weatherford Debt Fund
		President and CEO	Levisk Energy Advisors LLC
		Director	People Gas System, Inc.
		Director	TECO Gas Operations, Inc.

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Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
23 Jacqueline L. Bradley	Director	Director Director Director Director	SeaCoast Bank Lafayette Partners People Gas System, Inc. TECO Gas Operations, Inc.
24 Chris Sprowls	Director	Director Director Director, Manager Director Director Director, Manager Director, Manager	People Gas System, Inc. TECO Gas Operations, Inc. Rooker Ward Partners, LLC West Florida Bank Corp. Flagship Bank Tarpon Trident Capital, LLC TTC King Street, LLC
25 Kris Stryker	Vice President - Clean Energy and Emerging Technologies		
26 Penelope Rusk	Vice President - Regulatory Affairs		
27 Heidi Whidden	Vice President - Safety and Security		
28 Chris Heck	Vice President - Information Technology and Chief Information Officer	Vice President - Information Technology and Chief Information Officer	People Gas System, Inc

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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Daniel Muldoon	Emera Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Incorporated
Scott Balfour Gregory W. Blunden	Emera Energy Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Incorporated
Valerie C. Strickland	Emera Energy Services, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy Services, Inc.
Valerie C. Strickland	Emera Energy U.S. Subsidiary No. 1., Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Energy U.S. Subsidiary No. 1, Inc.
Scott Balfour Michelle Szekeres Gregory W. Blunden Daniel Muldoon Valerie C. Strickland	Block Energy LLC (f/k/a Emera Technologies LLC)		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies LLC
Scott Balfour David Nicholson Gregory W. Blunden Daniel Muldoon Valerie C. Strickland	Emera US Holdings, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera US Holdings, Inc.
Gregory W. Blunden	Emera Utility Services Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Utility Services Incorporated

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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Daniel Muldoon Valerie C. Strickland	New Mexico Gas Company, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Company, Inc.
Gregory W. Blunden Valerie C. Strickland	New Mexico Gas Intermediate, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and New Mexico Gas Intermediate, Inc.
Scott Balfour Greg W. Blunden	Nova Scotia Power Incorporated		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Nova Scotia Power Incorporated
Valerie C. Strickland	Scotia Power U.S., Ltd.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Scotia Power U.S., Ltd.
Scott Balfour Gregory W. Blunden Archibald Collins Daniel Muldoon David M. Nicholson Valerie C. Strickland Michelle Szekeres	SeaCoast Gas Transmission, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and SeaCoast Gas Transmission, LLC
Gregory W. Blunden Michelle Szekeres	TECO Clean Advantage Corp.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Clean Advantage Corp.

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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2023

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson Valerie C. Strickland Michelle Szekeres Marian C. Cacciatore Archibald Collins Stephanie Smith Mike Sewell	TECO Energy, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.
Gregory W. Blunden Valerie C. Strickland David Nicholson Michelle Szekeres	TECO EnergySource, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO EnergySource, Inc.
Scott Balfour Gregory W. Blunden Jeffrey S. Chronister David M. Nicholson Valerie C. Strickland Michelle Szekeres	TECO Finance, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
Gregory W. Blunden David M. Nicholson Valerie C. Strickland Michelle Szekeres	TECO Gemstone, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gemstone, Inc.
Gregory W. Blunden Valerie C. Strickland Michelle Szekeres	TECO Partners, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Partners, Inc.
Gregory W. Blunden Valerie C. Strickland Michelle Szekeres	TECO Pipeline Holding Company, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holdings Company, LLC

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Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Gregory W. Blunden David M. Nicholson Valerie C. Strickland Michelle Szekeres	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Properties Corporation	
Scott Balfour Gregory W. Blunden David M. Nicholson Valerie C. Strickland Archibald Collins Michelle Szekeres	TECO Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Services, Inc.	
Scott Balfour Gregory W. Blunden Daniel Muldoon Valerie C. Strickland Michelle Szekeres	Emera Technologies Holding LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Emera Technologies Holding LLC	
Scott Balfour Ana-Marie Codina Barlick Jacquelyn Bradley Patrick Geraghty Pamela Iorio Rhea Law Daniel Muldoon Ralph Tedesco Rasesh Thakkar Will Weatherford David Nicholson Valerie Strickland Michelle Szekeres Gregory Blunden	TECO Gas Operations, Inc. (formed 12/15/2022)	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Gas Operations, Inc.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

<p>List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.</p> <p>Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.</p>			
Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Patrick Geraghty	Blue Cross and Blue Shield Association	\$50,047,852	Claims and ASO Fees for 2023 (TECO Energy, Inc.)

Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return

Company: Tampa Electric Company
For the Year Ended December 31, 2023

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 2,964,348,317	\$ -	\$ 2,964,348,317	2,964,348,317		\$ 2,964,348,317	\$ -
2	Sales for Resale (447)	8,155,294	8,155,294	-	8,155,294	8,155,294	-	-
3	Total Sales of Electricity	2,972,503,611	8,155,294	2,964,348,317	2,972,503,611	8,155,294	2,964,348,317	-
4	Provision for Rate Refunds (449.1)	-	-	-	-	-	-	-
5	Total Net Sales of Electricity	2,972,503,611	8,155,294	2,964,348,317	2,972,503,611	8,155,294	2,964,348,317	-
6	Total Other Operating Revenues (450-456)	47,473,418	-	47,473,418	(335,938,968)		(335,938,968)	383,412,386
7	Other			-	(27,260,615)	-	(27,260,615)	27,260,615
8					1,346		1,346	(1,346)
9								
10	Total Gross Operating Revenues	\$ 3,019,977,029	\$ 8,155,294	\$ 3,011,821,735	\$ 2,609,305,374	\$ 8,155,294	\$ 2,601,150,080	\$ 410,671,655
Notes:								
Line 6 column (h) contains deferred fuel (\$386,614,050), Deferred Conservation (\$4,424,467), Deferred Capacity \$3,809,002, Asset Optimization (\$4,819,870), Deferred Environmental (\$250,042), Deferred Storm Protection Clause \$7,473,240, Deferred Clean Energy Transition Mechanism (\$2,059,400), SO2 Allowance \$53, REC Sales - Retail \$3,473,148								
Line 7 column (h) Energy Management Adjustment (\$27,260,615)								
Line 8 column (h) Wage Assignment Revenue \$1,346								

87

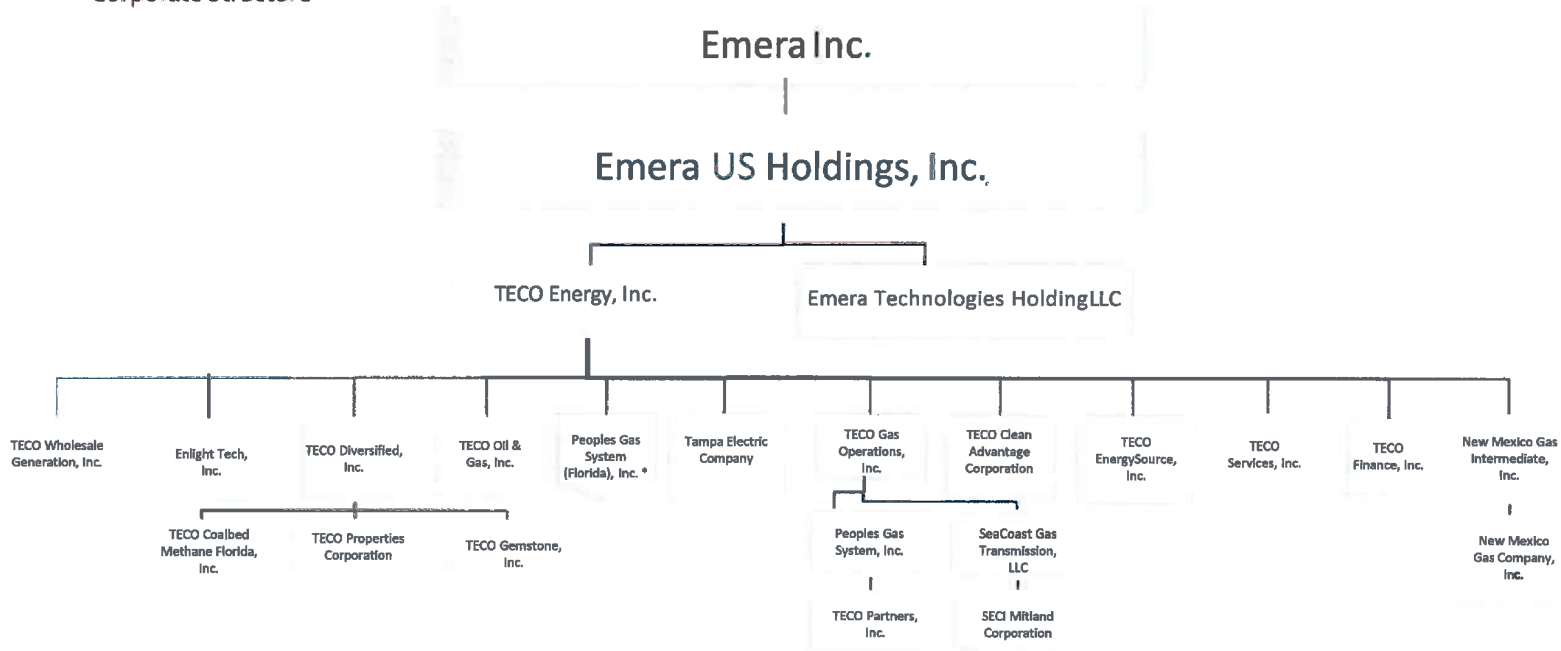
Analysis of Diversification Activity
Changes in Corporate Structure

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.	
Effective Date (a)	Description of Change (b)
October 24, 2023	<p>Entities Formed:</p> <p>Englight Tech, Inc. Newly formed entity</p>
December 15, 2023	<p>Entities Dissolved:</p> <p>TECO Guatemala Holdings, LLC TECO Guatemala Holdings II, LLC</p>



Corporate Structure



* Named holding company only

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Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2023	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company	Synopsis of Contract
Peoples Gas System, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (joined on January 1, 2023). Peoples Gas System, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Peoples Gas System, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (joined on January 1, 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Peoples Gas System, Inc., a division of Tampa Electric Company, to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Services, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Services, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). Tampa Electric contracted with TECO Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Joinder Agreement dated September 1, 2014 to Amended & Restated Services Agreement effective January 1, 2013 (automatically renewed in 2023). New Mexico Gas Company, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
New Mexico Gas Company, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with New Mexico Gas Company, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
New Mexico Gas Company, Inc. (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2018 (automatically renewed in 2023). Tampa Electric contracted with New Mexico Gas, Inc. to provide selected services such as information Technology Services to Tampa Electric.
New Mexico Gas Intermediate, Inc. (Services Agreement)	Joinder Agreement dated September 2, 2014 to Amended & Restated Service Agreement effective January 1, 2013 (automatically renewed in 2023). New Mexico Gas Intermediate, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Energy, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Energy, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Partners, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Partners, Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Partners Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Partners, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Finance Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Finance Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Energy Source Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Energy Source Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.

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Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2023	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
TECO Properties Corporation (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Properties Corporation contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	A. amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Gemstone, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Gemstone, Inc. (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Gemstone, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Seacoast Gas Transmission LLC (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Seacoast Gas Transmission LLC contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Seacoast Gas Transmission LLC (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Seacoast Gas Transmission, LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Pipeline Holding Company (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Pipeline Holding Company contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO Pipeline Holding Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with TECO Pipeline Holding Company, LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
TECO Clean Advantage Corp (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Clean Advantage Corp. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
TECO EnergySource, Inc. (Services Agreement)	Amended & Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO EnergySource, Inc. contracted Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Grand Bahamas Power Company contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Grand Bahamas Power Company (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Grand Bahamas Power Company to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Affiliate Addendum effective July 1, 2016 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Emera Incorporated contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Incorporated (Services Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Incorporated to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Incorporated (Services Agreement)	Shared Services Agreement effective January 1, 2021 (automatically renewed in 2023). Emera Incorporated contracted to provide selected services such as Corporate Support Allocations, Business Strategy services, and services ancillary thereto to Tampa Electric.
Emera Incorporated (Services Agreement)	Secondment Agreements between Emera Incorporated, Tampa Electric and certain named officers.
Emera Energy Inc. (Service Agreement)	Affiliate Addendum effective July 1, 2019 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Emera Energy Inc. contracted with Tampa Electric to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Energy Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2023). Emera Energy Inc. contracted to provide selected services such as safety review services to Tampa Electric.
Emera Utility Services Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2017 (automatically renewed in 2023). Emera Utility Services Inc. contracted to provide selected services such as storm restoration services to Tampa Electric.

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Analysis of Diversification Activity New or Amended Contracts with Affiliated Companies	
Company: Tampa Electric Company For the Year Ended December 31, 2023	
Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company	Synopsis of Contract
Emera Energy Services, Inc. (Service Agreement)	North American Energy Standards Board (NAESB) Base Contract for Sale and Purchase of Natural Gas between Tampa Electric and Emera Energy Services Inc. dated 02/01/2017 (automatically renewed in 2023).
Emera Energy Services, Inc. (Service Agreement)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy Services, Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy Services, Inc.	Asset Management Agreement between Tampa Electric and Emera Energy Services Inc. effective August 1, 2018 to March 31, 2026.
Nova Scotia Power Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Nova Scotia Power Inc. contracted Tampa Electric to provide selected services such as environmental audit services.
Nova Scotia Power Inc. (Service Agreement)	Shared Services Agreement effective January 1, 2021 (automatically renewed in 2023). Nova Scotia Power Inc. contracted to provide Corporate Support Allocations and selected services such as IT-Web services to Tampa Electric.
Nova Scotia Power Inc. (Service Agreement)	Agreement Concerning Mutual Assistance between Nova Scotia Power Inc. and Tampa Electric made January 1, 2017 (automatically renewed in 2023).
TECO Partners, Inc. (Service Agreement)	Affiliate Addendum effective January 1, 2017 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Tampa Electric contracted with TECO Partners, Inc. to provide selected services such as marketing services to Tampa Electric.
Peoples Gas System, Inc.	Affiliate Addendum effective January 1, 2023 to Amended & Restated Service Agreement effective January 1, 2013 with Schedule effective January 1, 2015. Tampa Electric contracted with Peoples Gas System, Inc. to provide selected services to Tampa Electric.
Block Energy LLC (aka Emera Technologies LLC)	Affiliate Addendum effective January 1, 2018 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Tampa Electric contracted with Emera Technologies LLC to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Block Energy LLC (aka Emera Technologies LLC)	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Technologies LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
ETL Project Company, Inc. (aka Emera Technologies Florida, Inc.)	Engineering, Procurement and Construction Agreement effective October 19, 2020 whereby Emera Technologies Florida, Inc., agreed to provide goods and services for block microgrid project to Tampa Electric, and Tampa Electric Company agreed to pay for same.
Emera Caribbean Inc.	Affiliate Addendum effective January 1, 2017 to Amended and Restated Services Agreement effective January 1, 2013 with Schedule effective January 1, 2015 (automatically renewed in 2023). Tampa Electric contracted with Emera Caribbean Inc. to provide selected services such as Facility Management Services, Telecommunications Services, Environmental Services, Regulatory Services, Customer Service Services, Fuels Services, Governmental & Community Affairs Services, Engineering Services, and Other Services - O&M Safety Training, etc.
Emera Caribbean Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Caribbean Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Caribbean Holdings Limited.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Caribbean Holdings Limited to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera US Holdings Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera US Holding Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Emera Energy US Sub#1, Inc.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Emera Energy US Sub#1 Inc. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Scotia Power U.S., Ltd.	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Scotia Power U.S., Ltd. to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Grand HVAC Leasing USA, LLC	Assigned Services Agreement effective January 1, 2014 with Schedule effective January 1, 2015 (automatically renewed in 2023). TECO Services, Inc. (assigned to Tampa Electric effective January 1, 2020) contracted with Grand HVAC Leasing USA, LLC to provide selected services such as Management Services, Corporate Audit/Ethics and Compliance/Corporate Safety Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder/Investor Relations Services, Treasury/Credit Cash Management Services, Governmental Affairs Services, excluding lobbying, Corporate Tax Services, Accounting, Financial Reporting, Budgeting & Planning Services, Efficiency & Process Improvement Services, Legal Services, Enterprise Processes, Corporate Security, Employee Benefits, Corporate Responsibility, Claims Management Services, Human Resources Benefits Administration, Human Resources Employee Relations, Procurement Services, Administrative Services, Corporate Communications Services, Emergency Management Services, Information Technology Services and Accounts Payable Services.
Peoples Gas System, Inc.	Memorandum of Understanding regarding Bayside Lateral by and between Peoples Gas System, a division of Tampa Electric Company, and Tampa Electric Company dated September 20, 2018, assigned to People Gas System, Inc., effective January 1, 2023.
Peoples Gas System, Inc.	Memorandum of Understanding regarding Big Bend Lateral by and between Peoples Gas System, a division of Tampa Electric Company, and Tampa Electric Company dated April 27, 2020, assigned to People Gas System, Inc., effective January 1, 2023.
Peoples Gas System, Inc.	Memorandum of Understanding regarding South Tampa Lateral by and between Peoples Gas System, a division of Tampa Electric Company, and Tampa Electric Company dated August 16, 2022, assigned to People Gas System, Inc., effective January 1, 2023.

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Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company
For the Year Ended December 31, 2023

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.		
Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Peoples Gas System	IT Usage Fee	3,602,738
	Real Property Sublease	882,326
	Labor Services	14,440,922
	Corporate Overhead Allocation	3,591,020
	Accounts Payable Assessment	573,872
	Benefits Admin Assessment	518,995
	Claims Assessment	654,873
	IT Assessment	6,982,441
	Procurement Assessment	524,888
	Labor Services	(2,312,357)
	Gas Purchases	(10,306,530)
TECO Partners Inc.	IT Assessment	513,065
New Mexico Gas Company, Inc.	IT Usage Fee	1,662,109
	Corporate Overhead Allocation	2,425,799
	Benefits Admin Assessment	501,701
	Labor Services	579,158
	IT Assessment	4,546,232
Emera Inc.	Labor Services	(3,866,668)
	Corporate Support Services & Monthly Allocations	(11,117,821)
Emera Energy Services Inc	Asset Management Agreement	4,134,342
	Gas Purchases	(54,581,582)

Schedule 3 - PSC/AFA 16

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Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2023

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (c) Enter contract or agreement effective dates. (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	491,750
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	7,604
	Claims Assessment	*	S	146	727
TECO Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	138,575
TECO Finance Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	8,772
TECO Gemstone Inc.	Benefits Admin Assessment	Assigned Services Agreement effective 01/01/20*	S	146	29,600
TECO Properties Corp	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	6,255
SeaCoast Gas Transmission, LLC	Labor Services	A&R Services Agreement effective 01/01/13*	S	146	57,507
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	360,497
	Accounts Payable Assessment	Assigned Services Agreement effective 01/01/20*	S	146	52,452
Peoples Gas System, Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	3,602,738
	Telecom Usage Fee	*	S	146	20,007
	Telecom Non-Standard	*	S	146	125,475
	Real Property Sublease	*	S	146	882,326
	Labor Services	*	S	146	14,440,922
	Facilities Allocation	*	S	146	320,174
	Telecom Allocation	*	S	146	304,812
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	3,591,020
	IT Assessment	*	S	146	6,982,441
	Benefits Admin Assessment	*	S	146	518,995
	Employee Relations Assessment	*	S	146	20,410
	Administrative Services Assessment	*	S	146	370,483
	Emergency Management Assessment	*	S	146	82,768
	Accounts Payable Assessment	*	S	146	573,872
	Claims Assessment	*	S	146	654,873
	Procurement Assessment	*	S	146	524,888
	Gas Sales (Fuels Services)	MOUs for Bayside and Big Bend*	S	146	25,451
	Real Property Sublease	Affiliate Addendum effective 01/01/23*	P	931	19,232
	Labor Services	*	P	Multi	2,312,357
	Gas Purchases	MOUs for Bayside and Big Bend*	P	151	10,306,530

* Refer to Page 455

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Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2023

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
TECO Partners Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	146,225
	Telecom Usage Fee	-	S	146	1,871
	Rent and Lease	-	S	146	32,583
	Facilities Allocation	-	S	146	9,948
	Telecom Allocation	-	S	146	21,705
	IT Assessment	Assigned Services Agreement effective 01/01/20*	S	146	513,065
	Benefits Admin Assessment	-	S	146	44,984
	Employee Relations Assessment	-	S	146	1,750
	Administrative Services Assessment	-	S	146	31,787
	Emergency Management Assessment	-	S	146	7,096
	Accounts Payable Assessment	-	S	146	16,294
	Claims Assessment	-	S	146	323
	Procurement Assessment	-	S	146	7,049
	Labor Services	-	S	146	69,611
	Labor Services	Affiliate Addendum effective 01/01/17*	P	Multi	2,707
New Mexico Gas Company, Inc.	IT Usage Fee	A&R Services Agreement effective 01/01/13*	S	146	1,662,109
	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	579,158
	Telecom Allocation	A&R Services Agreement effective 01/01/13	S	146	29,149
	Corporate Overhead Allocation	Assigned Services Agreement effective 01/01/20*	S	146	2,425,799
	IT Assessment	-	S	146	4,546,232
	Benefits Admin Assessment	-	S	146	501,701
	Employee Relations Assessment	-	S	146	20,410
	Emergency Management Assessment	-	S	146	82,854
	Accounts Payable Assessment	-	S	146	163,564
	Claims Assessment	-	S	146	11,147
	Procurement Assessment	-	S	146	42,756
	Labor Services	Affiliate Addendum effective 01/01/16*	P	Multi	15,617
	IT Charges	-	P	930.2/Multi	158,238
* Refer to Page 455					

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
PAGE 29 OF 35**

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2023

<small>Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (c) Enter contract or agreement effective dates. (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.</small>					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Emera Inc.	Labor Services	Assigned Services Agreement effective 01/01/20**	S	146	330,187
	Labor Services	Shared Services Agreement effective 01/01/21*	P	Multi	3,738,956
	Corporate Support Services & Monthly Allocations	Shared Services Agreement effective 01/01/21*	P	930.2/Multi	11,117,821
Grand Bahama Power Company	Labor Services	A&R Services Agreement effective 07/01/16* and Assigned Services Agreement effective 01/01/20*	S	146	44,580
Nova Scotia Power	Labor Services	A&R Services Agreement effective 01/01/17*	S	146	62,278
	Labor Services	*	P	Multi	119,352
Emera Energy Services Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	72,388
	Asset Management Agreement	Asset Management Agreement* 08/01/2018-03/31/26	S	146	4,134,342
	Gas Sales	Natural gas sales and purchase agreement Effective 02/01/17	S	146	(117,544)
	Gas Purchases	Natural gas sales and purchase agreement Effective 02/01/17	P	151	54,581,582
Block Energy LLC	Labor Services	A&R Services Agreement effective 01/01/18* and Assigned Services Agreement effective 01/01/20*	S	146	183,118
Emera Energy U.S. Sub #1, Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	58,482
Scotia Power U.S., Ltd.	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	24,978
Emera Caribbean Holdings Limited	Labor Services	Assigned Services Agreement effective 01/01/20*	S	146	14,858
	Labor Services	Assigned Services Agreement effective 01/01/20*	P	Multi	(6,131)
Emera Caribbean Inc.	Labor Services	Assigned Services Agreement effective 01/01/20*	P	Multi	14,491
* Refer to Page 455					

Analysis of Diversification Activity
 Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company
 For the Year Ended December 31, 2023

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:							
NONE		0	0	0	0	0	
	Total	0	0	0	0	0	0
Sales to Affiliates:							
						Sales Price	
NONE		0	0	0	0	0	
	Total	0	0	0	0	0	0
<p>Note:</p> <p>Peoples Gas System was acquired by TECO Energy, Inc. in 1997 and was merged into the TECO Energy Family as an operating division of Tampa Electric Company. Until January 1, 2023, Peoples Gas System operated as a division of Tampa Electric, and was regulated by the Commission both as a (1) stand-alone entity and (2) an affiliate of Tampa Electric Company. Effective January 1, 2023, the assets, liabilities, and equity of Peoples Gas System were transferred as part of a tax-free exchange to a new corporation named People Gas System, Inc. ("2023 Transaction"). This transaction was considered by the FPSC during People Gas System's most recent rate case and is discussed in Order No. PSC-2023-0388-FOF-GU, issued December 27, 2023, in Docket Nos. 20230023-GU, 2022029-GU, and 20220212-GU. The transaction effectively changed the legal structure under which People Gas System is doing business and did not involve the sale of regulated electric assets to an affiliate but is disclosed here in an abundance of caution.</p>							

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
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*Analysis of Diversification Activity
Employee Transfers*

Company: Tampa Electric Company

For the Year Ended December 31, 2023

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.					
Employee	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Brigitta Shouppe	2201 - Tampa Electric Company	2002 - TECO Services, Inc.	Brand & Communication Strategist	Integration: default position (Inactive)	Permanent
Katherine Howe	2201 - Tampa Electric Company	2002 - TECO Services, Inc.	Mgr Procurement Projects	Integration: default position (Inactive)	Temporary (~7 months)
Adam Padgett	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	Compliance Manager, Emera Inc.	Compliance Manager, Emera Inc.	Permanent*
Amanda Mayros	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	Mgr Cyber Training Program	Mgr Cyber Training Program	Permanent*
Claude Marcelloli	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	Director Gas Origination	Director Gas Origination	Permanent*
Jude Campbell	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	Director Origination	Director Origination	Permanent*
Melanie Anthony	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	VP Sales, TSI	VP Sales, TSI	Permanent*
Aaron Coleman	2301 - Peoples Gas System	2201 - Tampa Electric Company	Utility Technician Sr	Facility Svc Mech II - Electrician	Permanent
Andres Cisneros	2301 - Peoples Gas System	2201 - Tampa Electric Company	Coord Market Svcs & Transportation	CE Quality Specialist	Permanent
Brandy Scott	2301 - Peoples Gas System	2201 - Tampa Electric Company	Mgr Dist Design & Construction PGS	Mgr Renewable Energy Projects	Permanent
Christina Velasquez	2301 - Peoples Gas System	2201 - Tampa Electric Company	Dispatcher Analyst II	Planner Scheduler	Permanent
Coreatha Garner	2301 - Peoples Gas System	2201 - Tampa Electric Company	Dispatcher Analyst III	Account Coordinator II	Permanent
Gail Hand	2301 - Peoples Gas System	2201 - Tampa Electric Company	Real Estate Analyst	Real Estate Analyst	Permanent
George Fekete	2301 - Peoples Gas System	2201 - Tampa Electric Company	Portfolio Planner II	Engineer II	Permanent
Shawnrose Stephens	2301 - Peoples Gas System	2201 - Tampa Electric Company	Business Ops Support Spec (PGS)	Field Locating Support Spec II	Permanent
Stephen Olthoff	2301 - Peoples Gas System	2201 - Tampa Electric Company	WAM Business Systems Mgr	Mgr Maintenance	Permanent
Tammy Leathers	2301 - Peoples Gas System	2201 - Tampa Electric Company	Admin Specialist Lead	Technical Trainer Coord ES	Permanent
Jordan Mcdonald	2301 - Peoples Gas System	2201 - Tampa Electric Company	Technology Consultant	Mgr Digital Customer Experience	Permanent
Sandrine White	2301 - Peoples Gas System	2201 - Tampa Electric Company	Dispatcher Analyst I	Dispatcher/Planner Analyst ED	Permanent
Katherine Howe	2002 - TECO Services, Inc.	2201 - Tampa Electric Company	Integration: default position (Inactive)	Mgr Ops Technology & Innovation	Permanent
Charles Ackerman	2201 - Tampa Electric Company	2301 - Peoples Gas System	IT Architect	IT Architect	Permanent
Donishia Jackson	2201 - Tampa Electric Company	2301 - Peoples Gas System	Customer Service Professional V	Dispatcher Analyst I	Permanent
Gregory Hall	2201 - Tampa Electric Company	2301 - Peoples Gas System	Mgr EAM Functional & Solutions Architect	Mgr EAM Functional & Solutions Architect	Permanent
Heather Douglas	2201 - Tampa Electric Company	2301 - Peoples Gas System	Legal Specialist	Real Estate Coordinator	Permanent
Jobin George	2201 - Tampa Electric Company	2301 - Peoples Gas System	SAP Functional Consultant	SAP Functional Consultant	Permanent
Karthik Namasivayam	2201 - Tampa Electric Company	2301 - Peoples Gas System	GIS Systems Analyst Consultant	GIS Systems Analyst Consultant	Permanent
Lalitha Siva Kiran Rambilli	2201 - Tampa Electric Company	2301 - Peoples Gas System	IT Architect	IT Architect	Permanent
Mary Miyawa	2201 - Tampa Electric Company	2301 - Peoples Gas System	Sr IT Project Manager	IT Project Manager Sr	Permanent
Matthew Barrett	2201 - Tampa Electric Company	2301 - Peoples Gas System	Mgr Business Planning	Dir Work and Capital Management	Permanent
Miral Vora	2201 - Tampa Electric Company	2301 - Peoples Gas System	IT Technical Architect, Gas Operations	IT Technical Architect, Gas Operations	Permanent
Mona Berryman	2201 - Tampa Electric Company	2301 - Peoples Gas System	Systems Analyst Consultant	Systems Analyst Consultant	Permanent
Prabhakara Rao Samsetti	2201 - Tampa Electric Company	2301 - Peoples Gas System	GIS Solutions Architect	GIS Solutions Architect	Permanent
Sandrine White	2201 - Tampa Electric Company	2301 - Peoples Gas System	Dispatcher/Planner Analyst ED	Dispatcher Analyst I	Permanent
Weston Charlow	2201 - Tampa Electric Company	2301 - Peoples Gas System	Mgr IT PGS Gas Ops	Mgr IT PGS Gas Ops	Permanent
Lawrence Krauss	2201 - Tampa Electric Company	2301 - Peoples Gas System	Systems Analyst, Web Developer	Systems Analyst Consultant	Permanent

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* These transfers are part of a company conversion (TECO Services, Inc. dissolution), effective on 12/25/2023

TAMPA ELECTRIC COMPANY
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SCHEDULE NO. C-31
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Analysis of Diversification Activity
 Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 2023

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415 and 416	Non - regulated
Other Lighting Revenue - Unregulated	415 and 416	Non - regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	454	Regulated
Gypsum - Gypsum sales	456	Regulated
Sulfuric Acid - Revenues associated with the sale of sulfuric acid at Polk Station	456	Regulated
UMG Services Big Bend - Services provided to United Maritime Group by Big Bend	456	Regulated
Transloading Fees - Fees for services provided at Big Bend Station	456	Regulated
Flyash Sales	456 & 501	Regulated
Bottom Ash & Other Residual Sales	501	Regulated
Slag Sales BB and Polk	501 and 547	Regulated
Other Residual Sales	501	Regulated
Commercial Property (Big Bend & Bayside Dock) - Rent Revenue	454	Regulated
Agricultural Property - Rent Revenue	454	Regulated
Pole Attachments - Rent Revenue	454	Regulated
Metro Link - Rent Revenue	454	Regulated
Metro Link-Pole Attachments - Rent Revenue	454	Regulated
Big Bend Station (Land) - Rent Revenue	454	Regulated
Electric Equipment - Revenue generated from TEC owned electric equipment that customers lease for a monthly fee	454	Regulated
Rental Income - Affiliates	454	Regulated
Rental Income - Divisions	455	Regulated

Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.			
Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 12 Zap Cap In Service Account	13,195,934	723,743	13,919,678
121 14 Zap Cap For Business	676,216	34,196	710,411
121.88 Solar Lighting - Non Reg	361,387	16,830	378,217
121.00 Non-Utility Asset Artwork - TECO Plaza (Formerly 121 17) 702 N. Franklin St.	164,280	0	164,280
121.00 Non-Utility Asset Land - Port Manatee (Formerly 121 50) N. of Hillsb/Manatee Co. line, W of Hwy. 41	785,303	0	785,303
Minor Items Previously devoted to Public Service	0	0	0
Minor Items Other Nonutility Property	0	0	0
TOTAL	15,183,120	774,769	15,957,889

Number of Electric Department Employees

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2023
2. Total Regular Full-Time Employees*	2512
3. Total Part-Time and Temporary Employees**	34
4. Total Employees	2546

Details

* Includes 7 'Non Employee' headcount

** Includes Co-Op/Intern (30) and BCE (1) students, and Part-time (3) employees

**TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
SCHEDULE NO. C-31
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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2023

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount
Account 425	
Acquis Adj Big Bend Trans Ln (Contra Account - 114.02, Amortization period - 2002-2026)	41,900
Acquis Adj Union Hall (Contra Account - 114.03, Amortization period - 2009-2047)	9,059
Account 426.1	
Donations	5,012,057
Account 426.2	
Life Insurance	0
Account 426.3	
Penalties	82,129
Account 426.4	
Exp Certain Civic, Political & Related Activities	225,452
Account 426.5	
Other Deductions-Miscellaneous	292,986
Deferred costs in preparation of land sale	0
Account 430	
Interest on Debt to Associated Companies	0
Account 431	
Interest Expense - Customer Deposits (2% & 3%)	2,818,597
Interest Expense - Financing Lease (2%)	62,326
Interest Expense - Credit Facilities (Various Rates)	745,610
Interest Expense - Other Short Term Borrowing (Commercial Paper Program & Term Loan)	65,624,952
Interest Expense - Deferred Fuel (Various Rates)	0
Interest Expense - Deferred Capacity (Various Rates)	2,577
Interest Expense - Deferred Conservation (Various Rates)	308,644
Interest Expense - Deferred ECRC (Various Rates)	431,517
Interest Expense - Deferred SPPCRC (Various Rates)	305,963
Interest Expense - CETM	168,160
Interest Expense - Intercompany	10,767,211
Interest Expense - Letter of Credit Fees	6,850
Interest Expense - Line of Credit Fees	849,843
Interest Expense - Agency Fees	0
Interest Expense - Closing Fees	0
Interest Expense - Admin Fees	25,000
Interest Expense - Term Loan	14,792
Interest Expense - Affiliates (Advances from PGS) (Various Rates)	0
Interest Expense - Misc. Other	227,094
	88,022,719

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. Chronister / R. Latta

DOCKET NO. 20240026-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Name	Description	Original Purchase Cost	Test Year Revenues (All Accts. 454)	Expense Amounts	Net Revenues
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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36						
37						
38						
39						

Supporting Schedules:

Recap Schedules:

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SCHEDULE C-33

PERFORMANCE INDICES PERFORMANCE INDICES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of data shown:

- XX Projected Test Year Ended 12/31/2025
- XX Projected Test Year Ended 12/31/2024
- XX Historical Prior Year Ended 12/31/2023
- Witness: C. Aldazabal / J. Chronister/
L. Cifuentes / R. Latta /
C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

Line No.	(1) 2020	(2) 2021	(3) 2022	(4) 2023	(5) 2024	(6) 2025	(7) Avg Annual Growth Rate
1							
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER)						
3	133.50	\$ 134.40	\$ 119.15	\$ 121.90	\$ 136.78	\$ 146.77	
4	15.87	20.37	22.08	21.46	17.88	18.94	
5	68.56	88.97	83.89	96.12	93.46	97.72	
6	45.94	48.00	42.64	52.27	46.74	45.88	
7	44.67	46.61	55.06	56.01	57.49	79.06	
8	0.33	0.59	0.61	0.85	0.39	0.39	
9	204.69	168.34	194.72	178.08	188.49	191.54	
10	<u>\$ 513.55</u>	<u>\$ 507.28</u>	<u>\$ 518.14</u>	<u>\$ 526.69</u>	<u>\$ 541.23</u>	<u>\$ 580.30</u>	
11							
12							
13	GROWTH INDICES						
14	258.8	271.0	292.7	304.7			
15	786,048	802,049	819,766	834,144	848,259	862,443	
16	1.23%	4.70%	8.00%	4.12%			
17	1.82%	2.04%	2.21%	1.75%	1.69%	1.67%	
18	1.031	1.068	1.104	1.059	1.043	1.038	
19	14,088	16,001	17,717	14,378	14,115	14,183	
20							
21							
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
23	\$ 0.02023	\$ 0.02025	\$ 0.02075	\$ 0.02113	\$ 0.02260	\$ 0.02445	3.91%
24	\$ 903.62	\$ 792.39	\$ 887.23	\$ 975.94	\$ 983.96	\$ 1,069.00	3.82%
25	\$ 0.07104	\$ 0.07275	\$ 0.08516	\$ 0.08899	\$ 0.09134	\$ 0.09330	5.75%
26							
27							
28	AVERAGE NUMBER OF CUSTOMERS						
29	698,493	713,135	729,334	742,575	755,744	768,913	
30	76,790	78,115	79,610	80,622	81,520	82,465	
31	1,409	1,381	1,356	1,330	1,327	1,325	
32	208	190	190	198	228	228	
33	9,148	9,228	9,276	9,419	9,440	9,512	
34	<u>786,048</u>	<u>802,049</u>	<u>819,766</u>	<u>834,144</u>	<u>848,259</u>	<u>862,443</u>	
35							
36							
37	Note: Operation & Maintenance Expense excludes storm reserve recovery amounts contained in FERC account 924 as they are offset by storm surcharge revenues contained in Revenue from Sales						
38							
39	Totals may be affected due to rounding.						

Supporting Schedules: C-40, C-6, B-4

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
XX Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / J. Chronister / L. Cifuentes /
R. Latta / C. Whitworth

DOCKET NO. 20240026-EI

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2019	2020	2021	2022	2023	Average Annual Growth Rate
1							
2	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
3							
4	Peak Load MW	4,298	4,255	4,393	4,385	4,669	2.09%
5							
6	Peak Load Per Customer (KW)	5.6	5.4	5.5	5.3	5.6	0.13%
7							
8	Energy Sales (MWH)	19,783,567	19,953,731	20,092,643	20,466,729	20,790,701	2.04%
9							
10	Energy Sales Per Customer	25,628	25,385	25,052	24,967	24,925	-0.69%
11							
12	Number of Customers (Average)	771,960	786,048	802,049	819,766	834,144	1.96%
13							
14	Installed Generating Capacity (MW)	5,641	5,791	5,835	6,549	6,433	3.34%
15							
16	Population of Service Area	1,714,129	1,738,337	1,783,987	1,824,086	1,859,464	2.06%
17							
18	End of Year Miles of Distribution Lines	11,801	11,961	12,138	12,376	12,612	1.68%
19							
20	End of Year Miles of Jurisdictional Transmission Lines	1,345	1,343	1,343	1,348	1,362	0.32%
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							

Supporting Schedules:

Recap Schedules:

105

SCHEDULE C-35

PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: M. Cacciatore / J. Chronister /

L. Cifuentes / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2025 Amount	2025 % Increase	2025 % CPI	2024 Amount	2024 % Increase	2024 % CPI	2023 Amount	2023 % Increase	2023 % CPI	2022 Amount	2022 % Increase	2022 % CPI	2021 Amount
1	Total Company Basis													
2														
3	Gross Payroll (A) (B)	\$ 296,005	0.66		\$ 294,064	1.64		\$ 289,309	0.57	4.1	\$ 287,676	10.51	8.0	\$ 260,320
4	Gross Average Salary*	\$ 116,217	0.66		\$ 115,455	(0.51)		\$ 116,049	(0.72)		\$ 116,894	8.22		\$ 108,017
5														
6	Fringe Benefits													
7														
8	Benefits Plan Admin Fee	317	3.59		306	(29.66)		435	34.67		323	(16.75)		388
9	Tuition Reimbursement	223	3.72		215	5.39		204	20.00		170	(18.27)		208
10	Life Insurance	369	3.65		356	(18.72)		438	(3.74)		455	1.79		447
11	Long Term Care Insurance	149	3.47		144	(3.36)		149	16.41		128	8.47		118
12	Medical & Dental Insurance	33,719	3.75		32,500	9.89		29,574	(7.56)		31,991	0.84		31,724
13	Pension Plan	1,217	(203.57)		(1,175)	(26.65)		(1,602)	(164.68)		2,477	(60.82)		6,322
14	Postretirement Medical (FAS 106 Active)	2,004	24.86		1,605	(15.62)		1,902	(46.72)		3,570	(18.12)		4,360
15	Wellness program	156	4.00		150	20.97		124	(6.06)		132	48.31		89
16	Employer 401K Fixed Match	8,534	3.76		8,225	1.78		8,081	12.50		7,183	(8.96)		7,890
17	Employer 401K-IBEW Plan	10,255	3.75		9,884	(0.93)		9,977	(4.92)		10,493	10.04		9,536
18	Long Term Disability Premium	1,245	3.75		1,200	(13.36)		1,385	36.59		1,014	(20.35)		1,273
19	Benefits - Other	-	-		-	-		-	-		-	(100.00)		(2)
20	Service awards	125	4.17		120	84.62		65	(2.99)		67	(34.31)		102
21	Insurance-Workers Compensation	653	3.82		629	0.16		628	(0.48)		631	(1.41)		640
22	Federal Insurance Contributions Act	21,801	0.66		21,658	1.64		21,308	6.35		20,036	2.26		19,594
23	Federal Unemployment Taxes	107	-		107	(7.76)		116	1.75		114	1.79		112
24	State Unemployment Taxes	30	-		30	3.45		29	-		29	38.10		21
25														
26	Subtotal Fringe Benefits	\$ 80,904	6.52		\$ 75,954	4.31		\$ 72,813	(7.61)		\$ 78,813	(4.84)		\$ 82,822
27														
28	Total Payroll and Fringes	\$ 376,909	1.86		\$ 370,018	2.18		\$ 362,122	(1.19)		\$ 366,489	6.80		\$ 343,142
29														
30	Average # of Employees (B)*	2,547	-		2,547	2.17		2,493	1.30		2,461	2.12		2,410
31														
32	Payroll and Fringes Per Employee*	\$ 147,982	1.86		\$ 145,276	0.01		\$ 145,256	(2.46)		\$ 148,919	4.59		\$ 142,383
33														
34														
35	(A) Gross Payroll includes all wages and salaries, overtime, premium, and Short-Term Incentive/Performance Sharing Program pay.													
36	(B) Includes Students and Co-ops that are not eligible for all benefits/fringe													
37														
38														
39														
40	* Figures not shown in 000's													
41	Totals may be affected due to rounding.													

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding clause) for the last three years and the test year to the CPI.

Type of data shown:

XX Projected Test Year Ended 12/31/2025

XX Projected Prior Year Ended 12/31/2024

XX Historical Prior Year Ended 12/31/2023

Witness: J. Chronister/ L. Cifuentes /

R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No.20240026-EI

(Dollars in 000's)

Line No.	(1)	(2) 2022	(3) 2023	(4) 2024	(5) 2025
1					
2	Non-Clause Operations & Maintenance				
3	Expenses (Excluding Fuel, ECR, ECCR,				
4	Adjusted for Regulatory and Proforma)	\$ 341,226	\$ 345,111	366,593	\$ 392,398
5					
6	Percent Change in Non-Clause				
7	Operations & Maintenance Expense				
8	Over Previous Year.		1.14%	6.22%	7.04%
9					
10	Percent Change in CPI Over				
11	Previous Year.		4.12%		
12					
13	Difference Between Change in				
14	CPI and Non-Clause Operations				
15	& Maintenance Expense.		(2.98%)	3.62%	4.94%
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36	Note: Operation & Maintenance Expense excludes storm reserve recovery amounts and PTC Benefit Deferral.				
37					
38					
39	Totals may be affected due to rounding.				

SCHEDULE C-37

O & M BENCHMARK COMPARISON BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 J. Chronister / C. Heck / R. Latta /
 K. Sparkman / V. Strickland / C. Whitworth

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	(1) Function	(2) Test Year Total Company Per Books 2025B	(3) O & M Adjustments 2025B	(4) Adjusted Test Year Year O & M 2025B	(5) Base Year Total Company Per Books 2020A	(6) Base Year O & M Adjustments 2020A	(7) Adjusted Base Year Year O & M 2020A	(8) Compound Multiplier	(9) Per Books Base Year Benchmark (5) x (8)	(10) Adjusted Base Year Benchmark (7) x (8)	(11) Per Books Benchmark Variance (2) - (9)	(12) Adjusted Benchmark Variance (4) - (10)
1												
2												
3	Production	\$ 809,199	\$ (684,170)	\$ 125,029	\$ 529,337	\$ (436,790)	\$ 92,547	1.233289	\$ 652,825	\$ 114,137	\$ 156,374	\$ 10,892
4												
5	Transmission	\$ 16,333	\$ (4,842)	\$ 11,491	\$ 12,472	\$ (592)	\$ 11,880	1.353151	16,876	16,075	(543)	(4,584)
6												
7	Distribution	\$ 72,630	\$ (18,387)	\$ 54,243	\$ 49,163	\$ 808	\$ 49,971	1.353151	66,525	67,619	6,105	(13,375)
8												
9	Customer Accounts	\$ 39,568	\$ -	\$ 39,568	\$ 34,017	\$ -	\$ 34,017	1.353151	46,030	46,030	(6,462)	(6,462)
10												
11	Customer Service and Information	\$ 68,185	\$ (62,726)	\$ 5,459	\$ 39,098	\$ (33,301)	\$ 5,797	1.353151	52,906	7,845	15,279	(2,386)
12												
13	Sales Expenses	\$ 335	\$ (24)	\$ 312	\$ 256	\$ (12)	\$ 244	1.353151	346	330	(11)	(18)
14												
15	Administrative and General (1)	\$ 159,671	\$ (1,678)	\$ 157,993	\$ 159,006	\$ (890)	\$ 158,117	1.353151	215,160	213,956	(55,489)	(55,963)
16												
17	Total O&M Expenses	\$ 1,165,921	\$ (771,826)	\$ 394,094	\$ 823,349	\$ (470,776)	\$ 352,573	1.32169	\$ 1,050,668	\$ 465,991	\$ 115,252	\$ (71,897)
18												
19												
20												
21												
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37												
38												
39	Totals may be affected due to rounding.											

(1) Column 2, Administrative & General includes PTC Benefit Amortization in 2025 Test Year

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the detail of adjustments made to test year per books O&M expenses by function.

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister /
 C. Heck / R. Latta / K. Sparkman /
 V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Function	(1) 2025 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable SPP	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2025 Adjusted System Amount
1									
2									
3	Production	\$ 809,199 (1)	\$ (682,132)	\$ (2,038)				\$ 125,029	
4									
5	Transmission	\$ 16,333				(4,842)		11,491	
6									
7	Distribution	\$ 72,630 (2)				(18,387)		54,243	
8									
9	Customer Accounts	\$ 39,568						39,568	
10									
11	Customer Service and Information	\$ 68,185 (3)			(62,726)			5,459	
12									
13	Sales Expenses	\$ 335					(24)	312	
14									
15	Administrative & General	\$ 159,671 (4)			(1,359)		(319)	157,993	
16									
17	Total O&M Expenses by Function	\$ 1,165,921	\$ (682,132)	\$ (2,038)	\$ (64,085)	\$ (23,229)	\$ (343)	\$ 394,094	
18									
19									
20									
21									
22									
23									
24									
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36									
37									
38									
39	Totals may be affected due to rounding.								

- (1) Column 1, Production includes 407 Deferred Capacity, Fuel, Purchased Power and Environmental
- (2) Column 1, Distribution includes 407 Deferred Storm Protection Plan
- (3) Column 1, Customer Service and Information includes 407 Deferred Conservation
- (4) Column 1, Administrative & General includes 407 Deferred Tax Reform (PTC Benefit Amortization)

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.
 COMPANY: TAMPA ELECTRIC COMPANY

Type of data shown:
 Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / J. Chronister
 C. Heck / R. Latta /
 K. Sparkman / C. Whitworth

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Function	(1) 2020 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable SPP	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2020 Adjusted System Amount
1									
2									
3	Production	\$ 529,337 (1)	\$ (428,570)	(8,220)				92,547	
4									
5	Transmission	\$ 12,472				(592)	(3)	11,880	
6									
7	Distribution	\$ 49,163				808	(4)	49,971	
8									
9	Customer Accounts	\$ 34,017						34,017	
10									
11	Customer Service and Information	\$ 39,098 (2)			(33,301)			5,797	
12									
13	Sales Expenses	\$ 256					(12)	244	
14									
15	Administrative & General	<u>159,006</u>			<u>(901)</u>		<u>12</u>	<u>158,117</u>	
16									
17	Total O&M Expenses by Function	<u>823,349</u>	<u>(428,570)</u>	<u>(8,220)</u>	<u>(34,202)</u>	<u>216</u>	<u>(1)</u>	<u>352,573</u>	

(1) Column 1, Production includes 407 Deferred Capacity, Fuel, Purchased Power and Environmental.

(2) Column 1, Customer Service and Information includes 407 Deferred Conservation.

(3) Column 7, Transmission proforma adjustment to simulate the Storm Protection Plan Cost Recovery Clause being in effect.

(4) Column 7, Distribution proforma adjustment to simulate the Storm Protection Plan Cost Recovery Clause being in effect.

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-37

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
XX Projected Prior Year Ended 12/31/2024
XX Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / J. Chronister /
L. Cifuentes / R. Latta

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

Line No.		(2) Total Customers		(3) Compound Multiplier	(5) Average CPI-U (1984-82 = 100)		(6) Compound Multiplier	(7) Inflation and Growth Compound Multiplier (3) x (6)
		(1) Amount	% Increase		(4) Amount	% Increase		
1								
2	2020	786,048		1.000000	258.811		1.000000	1.000000
3								
4	2021	802,049	0.020356	1.020356	270.970	0.046980	1.046980	1.068292
5								
6	2022	819,766	0.022090	1.042895	292.655	0.080027	1.130767	1.179271
7								
8	2023	834,144	0.017539	1.061186	304.702	0.041165	1.177314	1.249349
9								
10	2024	848,259	0.016922	1.079144				1.303524
11								
12	2025	862,443	0.016721	1.097189				1.353152
13								
14								
15								
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Note (a): The number of customers presented on this schedule reflects the data used to determine the revenue for the projected test year ended 12/31/2022

Note (b): Rounding to 6 decimals, columns (2), (3), (5), (6), (7).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 Chronister / C. Heck/
 R. Latta / K. Sparkman/
 V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

Dollars in 000's)

Line No.	Function	(1) Test Year Total Company Per Books 2025	(2) O&M Expense Adjustments 2025	(3) Adjusted Test Year O&M Expense (1) + (2)	(4) Adjusted Base Year Benchmark 2020	(5) Adjusted Benchmark Variance (3) - (4)	(6) Reason(s) for Variance
1							
2							
3	Production	809,199	(684,170)	125,029	114,137	10,892	See Note 1
4							
5	Transmission	16,333	(4,842)	11,491	16,075	(4,584)	See Note 2
6							
7	Distribution	72,630	(18,387)	54,243	67,619	(13,375)	See Note 3
8							
9	Customer Accounts	39,568	-	39,568	46,030	(6,462)	See Note 4
10							
11	Customer Service and Information	68,185	(62,726)	5,459	7,845	(2,386)	See Note 5
12							
13	Sales Expenses	335	(24)	312	330	(18)	See Note 6
14							
15	Administrative & General	<u>159,671</u>	<u>(1,678)</u>	<u>157,993</u>	<u>213,956</u>	<u>(55,963)</u>	See Note 7
16							
17	Total O&M Expenses	<u>1,165,921</u>	<u>(771,826)</u>	<u>394,094</u>	<u>465,991</u>	<u>(71,897)</u>	
18							
19			-23,229				
20							
21							
22							
23							
24							
25							
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38							

39 Totals may be affected due to rounding.

Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 Chronister /C. Heck/
 R. Latta / .K. Sparkman/
 V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 1:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Production	125,029	114,137	10,892
5				
6				
7	EXPLANATION:			
8	The variance compared to the benchmark is due to the timing of planned outages at the company's generating units as we continue to			
9	maintain and ensure the safe, reliable operation of the generating units. This is coupled with expansion of solar operations generation,			
10	which allows us to continue working towards safer, cleaner, greener and more reliable energy to our customers.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / M. Cacciatore /
Chronister /C. Heck/
R. Latta / .K. Sparkman/
V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 2:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Transmission	11,491	16,075	-4,584
5				
6				
7	EXPLANATION:			
8	The favorability compared to the benchmark is primarily driven by our continued focus on improving system reliability. The company has taken			
9	a more proactive and cost-efficient approach to transmitting electricity to customers with investments in Asset Management and Grid Modernization			
10	programs. These measures result in a safe and more reliable transmission of energy to our customers.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 Chronister /C. Heck/
 R. Latta / .K. Sparkman/
 V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 3:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Distribution	54,243	67,619	-13,375
5				
6				
7	EXPLANATION:			
8	The variance compared to the benchmark is primarily driven by our continued focus on improving system reliability. The company has			
9	taken a more proactive and cost-efficient approach to distributing electricity to customers with investments in Asset Management			
10	and Grid Modernization programs. These measures result in a safe and more reliable distribution of energy to our customers.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / M. Cacciatore /
Chronister /C. Heck/
R. Latta / .K. Sparkman/
V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 4:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Customer Accounts	39,568	46,030	-6,462
5				
6				
7	EXPLANATION:			
8	The variance compared to the benchmark is primarily due to an uncollectible account			
9	decrease compared to levels seen in 2020 as a result of the pandemic. This was coupled with			
10	the movement of certain IT-related expenses to the administrative and general functional expense category			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / M. Cacciatore /
Chronister /C. Heck/
R. Latta / .K. Sparkman/
V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 5:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Customer Service and Information	5,459	7,845	-2,386
5				
6				
7	EXPLANATION:			
8	The variance compared to the benchmark is driven by a shift in costs due to an increased focus on recoverable conservation programs which is removed for FPSC purposes			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
Projected Prior Year Ended 12/31/2024
Historical Prior Year Ended 12/31/2023
Witness: C. Aldazabal / M. Cacciatore /
Chronister /C. Heck/
R. Latta / .K. Sparkman/
V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 6:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Sales Expenses	312	330	-18
5				
6				
7	EXPLANATION:			
8	The company is consistent with benchmark expectations related to the company's ongoing economic development activities.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2025
 Projected Prior Year Ended 12/31/2024
 Historical Prior Year Ended 12/31/2023
 Witness: C. Aldazabal / M. Cacciatore /
 Chronister /C. Heck/
 R. Latta / .K. Sparkman/
 V. Strickland/ C. Whitworth

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 20240026-EI

(Dollars in 000's)

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 7:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Administrative & General	157,993	213,956	-55,963
5				
6				
7	EXPLANATION:			
8	The variance compared to benchmark is driven by overall cost control, including employee benefit costs, growth in A&G credits and			
9	Production Tax Credit (PTC) Amortization as we continue to prioritize customer affordability, despite challenges seen in increasing			
10	property and liability insurance expenses.			
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Supporting Schedules: C-37, C-38

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause. XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI Witness: NA

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2022		(4) 2023		(5) 2024		(6) 2025	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
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2										
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Pursuant to Order No. PSC-2017-0451-AS-EU, Tampa Electric Company discontinued its financial hedging program related to fuel costs and in addition, we agreed not to enter into any new hedging contracts during the term of the Stipulation and Settlement Agreement Order No. PSC-2021-0423-S-EI.

39 Totals may not foot due to rounding.

Supporting Schedules:

Recap Schedules:

120

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: TAMPA ELECTRIC COMPANY

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred

Type of data shown:
 XX Projected Test Year Ended 12/31/2025
 XX Projected Prior Year Ended 12/31/2024
 XX Historical Prior Year Ended 12/31/2023
 Witness: J. Chronister / R. Latta /
 C. Whitworth

DOCKET No. 20240026-EI

after, and as a result of, the terrorist events of September 11, 2001.

Line No.	(1) Account No.	(2) Account Title	(Dollars in 000's)								
			2022		2023		2024		2025		
			(3) Base Rates	(4) Clause	(5) Base Rates	(6) Clause	(7) Base Rates	(8) Clause	(9) Base Rates	(10) Clause	
1											
2											
3			Tampa Electric did not and is not incurring any security expenses as a result of the terrorist events of September 11, 2001 during the historical prior year ending 2023,								
4			projected prior year ending 2024 and projected test year ending 2025. However, the company does have substantial security-related costs, including costs associated with CIP								
5			and customer data privacy. The company's efforts in this area are explained in the testimony of Christopher Heck.								
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39	Totals may be affected due to rounding.										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2025

Projected Prior Year Ended 12/31/2024

Historical Prior Year Ended 12/31/2023

DOCKET No. 20240026-EI

Witness: J. Chronister / R. Latta

Line No.	Description	Factor With Gross Receipts Breakout on Customer Bill Percent
1		
2	1. Revenue Requirement	1.00000
3		
4	2. Gross Receipts Tax Rate	0.00000
5		
6	3. Regulatory Assessment Rate	0.00085
7		
8	4. Bad Debt Rate	0.00224
9		
10	5. Net Before Income Taxes	0.99691
11	(1) - (2) - (3) - (4)	
12		
13	6. State Income Tax Rate	0.05500
14		
15	7. State Income Tax (5) x (6)	0.05483
16		
17	8. Net Before Federal Income Tax (5) - (7)	0.94208
18		
19	9. Federal Income Tax Rate	0.21000
20		
21	10. Federal Income Tax (8) x (9)	0.19784
22		
23	11. Revenue Expansion Factor (8) - (10)	0.74424
24		
25	12. Net Operating Income Multiplier (100% / Line 11)	1.34364
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