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FPSC - COMMISSION CLERK

Attorneys and Counselors at Law
123 South Calhoun Street
P.O. Box 391 32302
Tallahassee, FL 32301

P: (850) 224-9115
F: (850) 222-7560

ausley.com

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 – E Schedules – Cost of Service Study - Volume III of IV (12 CP and 1/13th per Rule 25-6.043) (Exhibit No. TEC-8).

Thank you for your assistance in connection with this matter.

(Document 28 of 32)

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Jeffrey Wahlen', with a long horizontal flourish extending to the right.

J. Jeffrey Wahlen

cc: All parties

JJW/ne
Attachment



MINIMUM FILING REQUIREMENTS

SCHEDULE E

CLASS COST OF SERVICE STUDY: 12 CP & 1/13th AD WITHOUT REVENUE DEFICIENCY ADDITION RATE STRUCTURE

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>									
2	Sales Revenue	1,480,725	920,804	95,215	310,482	44,353	23,795	3,570	82,706	
3	Other Revenues	37,746	28,127	2,474	6,164	647	118	99	118	
4										
5	TOTAL OPERATING REVENUES	1,518,472	948,731	97,689	316,646	45,000	23,914	3,669	82,823	
6										
7										
8	<u>OPERATING EXPENSES</u>									
9	Power Transactions	626	316	29	218	35	26	3	-	
10	O&M Expense	391,771	248,289	23,456	92,735	11,362	6,929	846	10,154	
11	Deprec & Amortiz Expense	531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390	
12	Taxes Other than Income	101,592	59,575	5,104	27,012	3,174	1,916	218	4,593	
13	Income Taxes	(8,327)	8,676	4,022	(24,101)	(1,212)	(1,966)	152	6,101	
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	-	
15										
16	TOTAL OPERATING EXPENSES	1,017,099	624,136	60,130	239,623	30,215	17,410	2,348	43,237	
17										
18										
19	NET OPERATING INCOME	501,372	324,595	37,559	77,023	14,785	6,504	1,321	39,586	
20										
21										
22	<u>RATE BASE</u>									
23	Plant in Service	13,418,078	7,803,885	662,196	3,678,113	431,244	263,580	28,662	550,399	
24	Plant Held for Future Use	68,034	40,181	3,179	20,698	2,488	1,327	161	-	
25	Working Capital	86,671	46,962	4,069	27,471	3,754	2,586	298	1,530	
26	Construction Work in Progress	230,175	136,598	11,909	62,296	8,109	5,634	310	5,318	
27	Less: Depreciation Reserve	4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089	
28										
29	TOTAL RATE BASE	9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159	
30										
31										
32										
33	RATE OF RETURN (%)	5.12	5.71	7.77	2.84	4.61	3.30	6.54	10.39	
34										
35	RATE OF RETURN INDEX	1.00	1.12	1.52	0.55	0.90	0.64	1.28	2.03	

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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>										
37	Total Rate Base	9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159		
38	Total Cost of Capital	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%		
39	(@ 11.50% ROE)										
40	Total Required Net Operating Income	722,124	418,719	35,637	200,002	23,639	14,546	1,489	28,091		
41											
42	Less: Achieved Net Operating Income	501,372	324,595	37,559	77,023	14,785	6,504	1,321	39,586		
43											
44	Equals: Return Deficiency/(Surplus)	220,751	94,124	(1,922)	122,979	8,854	8,043	168	(11,495)		
45	Times: Expansion Factor	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436		
46											
47	Equals: Revenue Deficiency/ (Surplus)	296,611	126,469	(2,583)	165,240	11,897	10,806	226	(15,444)		
48											
49	Plus: Revenues @ Present Rates	1,518,472	948,731	97,689	316,646	45,000	23,914	3,669	82,823		
50											
51	Equals: Total Revenue Requirements	1,815,082	1,075,200	95,106	481,886	56,897	34,720	3,895	67,380		
52	Less: Other Revenues	(37,746)	(28,127)	(2,474)	(6,164)	(647)	(118)	(99)	(118)		
53											
54	Equals: Total Sales Revenue Requirements	1,777,336	1,047,073	92,632	475,722	56,250	34,602	3,796	67,262		
55											
56	Sales Revenue Requirements Index	0.83	0.88	1.03	0.65	0.79	0.69	0.94	1.23		

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OPERATING REVENUES - OPREV

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	SALES REVENUE	REV	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706	501
2											
3	MISC SERVICE REVENUE: Acct 451	CUST	18,469	16,477	1,597	391	-	-	5	-	420
4											
5	RENT REVENUE: Acct 454										
6	Production	DEM	312	179	15	96	12	9	0	-	122
7	Transmission	DEM	707	410	34	216	27	19	1	-	117
8	Subtransmission	DEM	139	81	7	43	5	4	0	-	117
9	Distribution Primary	DEM	14,488	9,018	641	4,294	452	0	83	-	105
10	Distribution Secondary	DEM	119	87	7	25	-	-	0	-	106
11	TOTAL RENT REVENUE		15,765	9,774	704	4,674	496	32	85	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,539	884	73	476	61	44	2	-	122
15	Production	EGY	145	73	7	51	8	6	1	-	201
16	Transmission	DEM	225	131	11	69	9	6	0	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	117	68	6	36	4	3	0	-	117
19	Distribution Primary	DEM	457	285	20	135	14	0	3	-	105
20	Distribution Secondary	DEM	230	168	13	48	-	-	1	-	106
21	Distribution	CUST	216	80	12	6	0	0	0	118	907
22	Other	CUST	52	47	5	1	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,981	1,734	147	821	97	59	6	118	
24											
25	ENERGY-RELATED REVENUE: Acct 456										
26	Steam & Miscellaneous	EGY	494	249	23	172	27	20	3	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	494	249	23	172	27	20	3	-	
29	Collect Fee/Sales Tax	EGY	107	54	5	37	6	4	1	-	204
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	-	201
31	Unbilled Revenue	EGY	(70)	(161)	(2)	70	21	2	-	-	508
32	Subtotal Sales Revenue	SUBTOTAL	37	(107)	3	107	27	7	1	-	
33	TOTAL ENERGY RELATED REVENUE		531	142	26	278	54	27	3	-	
34											
35	TOTAL OPERATING REVENUE										
36	Sales (incl Transm Firm Whsl)	REV	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706	
37	Production	DEM	1,851	1,063	88	572	73	53	2	-	
38	Production	EGY	676	216	33	329	62	33	4	-	
39	Transmission	DEM	932	540	45	285	36	26	1	-	
40	Subtransmission	DEM	256	148	12	78	10	7	0	-	
41	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86	-	
42	Distribution Secondary	DEM	349	254	20	73	-	-	1	-	
43	Distribution	CUST	216	80	12	6	0	0	0	118	
44	Other	CUST	18,521	16,523	1,601	392	0	0	5	-	
45											
46	TOTAL OPERATING REVENUE		1,518,472	948,731	97,689	316,646	45,000	23,914	3,669	82,823	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>FUEL & POWER TRANSACTIONS</u>									
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	-	201
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	-	201
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	-	201
5										
6	Retail Reactive Power	DEM	-	-	-	-	-	-	-	122
7	Retail NRFuel Handling & Misc.	EGY	626	316	29	218	35	26	3	201
8										
9	Production Demand	DEM	-	-	-	-	-	-	-	
10	Production Energy	EGY	626	316	29	218	35	26	3	
11	TOTAL FUEL & POWER TRANSACTIONS O&M		626	316	29	218	35	26	3	
12										
13										
14	<u>PRODUCTION O&M</u>									
15	Production Demand	DEM	95,092	54,603	4,541	29,388	3,756	2,703	101	122
16	Production Demand - Solar	DEM	-	-	-	-	-	-	-	121
17	Production Energy	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	201
18	TOTAL PRODUCTION O&M		124,402	69,394	5,908	39,570	5,377	3,897	256	
19										
20										
21	<u>TRANSMISSION O&M</u>									
22	Step-Up Substations	DEM	3,435	1,972	164	1,062	136	98	4	122
23										
24	High-Volt Transmission	DEM	1,992	1,155	95	609	76	55	1	117
25										
26	Subtransmission									
27	Substations	DEM	4,111	2,384	197	1,257	157	113	3	117
28	LINES	DEM	1,477	857	71	452	56	40	1	117
29	Subtransmission		5,587	3,241	267	1,709	213	153	4	
30										
31	TOTAL TRANSMISSION O&M		11,015	6,369	527	3,380	425	305	9	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
32	<u>DISTRIBUTION O&M</u>										
33	Substations	DEM	5,221	3,249	231	1,547	163	0	30	-	105
34											
35	OH LINES Direct	CUST	1,267	-	-	-	-	-	1,267	-	310
36	OH LINES Primary	DEM	19,119	11,900	846	5,667	596	0	110	-	105
37	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
38	OH LINES Secondary	DEM	4,451	3,248	262	926	-	-	16	-	106
39	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
40	TOTAL OH LINES		24,837	15,148	1,108	6,593	596	0	126	1,267	
41											
42	UG LINES Direct	CUST	3	-	-	-	-	-	-	3	310
43	UG LINES Primary	DEM	6,193	3,855	274	1,836	193	0	36	-	105
44	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
45	UG LINES Secondary	DEM	472	345	28	98	-	-	2	-	106
46	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
47	TOTAL UG LINES		6,668	4,199	302	1,934	193	0	37	3	
48											
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
50	Transformers Primary	DEM	50	31	2	15	2	0	0	-	105
51	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
52	Transformers Secondary	DEM	254	185	15	53	-	-	1	-	106
53	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
54	TOTAL Transformers		304	217	17	68	2	0	1	-	
55											
56	Services	CUST	4,706	4,199	407	100	-	-	1	-	420
57	Meters	CUST	9,007	6,149	1,604	1,055	87	95	18	-	308
58	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	309
59	Street Lighting	CUST	3,452	-	-	-	-	-	-	3,452	310
60											
61	Distribution O&M	DEM	35,760	22,813	1,658	10,142	953	0	194	-	
62	Distribution O&M	CUST	18,435	10,348	2,010	1,155	87	95	19	4,721	
63											
64	TOTAL DISTRIBUTION O&M		54,195	33,161	3,669	11,296	1,040	95	214	4,721	
65											
66											
67	<u>PROD. TRANS & DIST O&M</u>										
68	Production	DEM	98,527	56,576	4,705	30,450	3,892	2,801	105	-	
69	Production	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	-	
70	Transmission	DEM	1,992	1,155	95	609	76	55	1	-	
71	Subtransmission	DEM	5,587	3,241	267	1,709	213	153	4	-	
72	Distribution Primary	DEM	30,582	19,035	1,354	9,065	953	0	176	-	
73	Distribution Secondary	DEM	5,178	3,778	304	1,077	-	-	19	-	
74	Distribution	CUST	18,435	10,348	2,010	1,155	87	95	19	4,721	
75	Other	CUST	-	-	-	-	-	-	-	-	
76	TOTAL PROD, TRANS & DIST O&M		189,612	108,923	10,103	54,246	6,842	4,297	478	4,721	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
77	<u>PLUS: OTHER CUSTOMER O&M</u>										
78	Uncollectible	CUST	5,797	3,604	373	1,215	174	93	14	324	507
79	Billing & Records	CUST	29,377	26,201	2,540	626	2	0	8	-	412
80	Meter Reading	CUST	4,394	3,897	382	111	2	1	3	-	311
81	Cust Svc & Info	CUST	5,165	4,607	447	110	0	0	1	-	412
82	Sales	CUST	312	278	27	7	0	0	0	-	412
83	TOTAL OTHER CUSTOMER O&M		45,044	38,586	3,768	2,068	178	94	27	324	412
84											
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	57,915	33,256	2,766	17,898	2,288	1,646	61	-	122
87	Production - Solar	DEM	3,180	1,826	152	983	126	90	3	-	121
88	Production	EGY	12,296	6,205	573	4,272	680	501	65	-	201
89	Transmission	DEM	1,647	955	79	504	63	45	1	-	117
90	Subtransmission	DEM	5,533	3,209	265	1,692	211	152	4	-	117
91	Distribution Primary	DEM	28,200	17,552	1,248	8,358	879	0	162	-	106
92	Distribution Secondary	DEM	4,599	3,356	270	957	-	-	17	-	106
93	Distribution	CUST	19,947	11,197	2,175	1,249	94	102	21	5,109	607
94	Other	CUST	23,797	21,224	2,057	507	2	0	7	-	412
95	TOTAL ADMIN & GENERAL O&M		157,115	98,780	9,586	36,420	4,342	2,537	341	5,109	412
96											
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	122
99	Production	EGY	-	-	-	-	-	-	-	-	204
100	Transmission	DEM	-	-	-	-	-	-	-	-	817
101	Subtransmission	DEM	-	-	-	-	-	-	-	-	817
102	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
103	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
104	Distribution	CUST	-	-	-	-	-	-	-	-	607
105	Other	CUST	-	-	-	-	-	-	-	-	412
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	-	-	-	-	-	412
107	SUBTOTAL ADMIN & GENERAL O&M		157,115	98,780	9,586	36,420	4,342	2,537	341	5,109	
108											
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
110	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-	
111	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
112	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-	
113	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-	
114	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-	
115	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-	
116	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830	
117	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324	
118											
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		391,771	246,289	23,456	92,735	11,362	6,929	846	10,154	
120											
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
122	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-	
123	Production	EGY	42,233	21,312	1,969	14,672	2,336	1,721	223	-	
124	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-	
125	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-	
126	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-	

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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
127	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-	
128	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830	
129	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324	
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		392,398	246,605	23,486	92,953	11,397	6,954	850	10,154	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION DEPREC EXPENSE</u>											
2	Production Demand	DEM	190,419	109,342	9,093	58,849	7,521	5,413	202	-	122	
3	Production Demand - Solar Facilities	DEM	70,700	40,597	3,376	21,850	2,793	2,010	75	-	121	
4	Production Energy	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-	201	
5	TOTAL PRODUCTION DEPRE EXPENSE		285,292	162,137	13,596	89,096	11,651	8,408	405	-		
6												
7												
8	<u>TRANSMISSION DEPREC EXPENSE</u>											
9	Step-Up Substations	DEM	4,400	2,526	210	1,360	174	125	5	-	122	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		4,400	2,526	210	1,360	174	125	5	-		
12												
13	High-Volt Transmission	DEM	13,062	7,576	625	3,995	499	368	9	-	117	
14												
15	Subtransmission											
16	Substations	DEM	5,099	2,958	244	1,560	195	140	4	-	117	
17	LINES	DEM	7,611	4,415	364	2,328	291	209	5	-	117	
18	Subtransmission		12,711	7,372	608	3,888	485	348	9	-		
19												
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,172	17,474	1,443	9,242	1,158	831	23	-		

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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION DEPREC EXPENSE</u>											
22	Substations	DEM	9,807	6,104	434	2,907	306	0	56	-	105	
23												
24	Poles Direct	CUST	2,045	-	-	-	-	-	-	2,045	310	
25	Poles Primary	DEM	19,187	11,943	849	5,687	598	0	110	-	105	
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
27	Poles Secondary	DEM	5,762	4,204	339	1,199	-	-	21	-	106	
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
29	TOTAL POLES		<u>26,995</u>	<u>16,147</u>	<u>1,188</u>	<u>6,886</u>	<u>598</u>	<u>0</u>	<u>131</u>	<u>2,045</u>		
30												
31	OH LINES Direct	CUST	107	-	-	-	-	-	-	107	310	
32	OH LINES Primary	DEM	5,930	3,691	263	1,758	185	0	34	-	105	
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
34	OH LINES Secondary	DEM	902	658	53	188	-	-	3	-	106	
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
36	TOTAL OH LINES		<u>6,939</u>	<u>4,349</u>	<u>316</u>	<u>1,945</u>	<u>185</u>	<u>0</u>	<u>37</u>	<u>107</u>		
37												
38	UG LINES Direct	CUST	10	-	-	-	-	-	-	10	310	
39	UG LINES Primary	DEM	19,824	12,339	878	5,876	618	0	114	-	105	
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
41	UG LINES Secondary	DEM	1,512	1,103	89	314	-	-	5	-	106	
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
43	TOTAL UG LINES		<u>21,346</u>	<u>13,442</u>	<u>966</u>	<u>6,190</u>	<u>618</u>	<u>0</u>	<u>119</u>	<u>10</u>		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	6,446	4,012	285	1,911	201	0	37	-	105	
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
48	Transformers Secondary	DEM	32,749	23,895	1,924	6,812	-	-	118	-	106	
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
50	TOTAL Transformers		<u>39,195</u>	<u>27,907</u>	<u>2,209</u>	<u>8,722</u>	<u>201</u>	<u>0</u>	<u>155</u>	<u>-</u>		
51												
52	Services	CUST	5,783	5,159	500	122	-	-	1	-	420	
53	Meters	CUST	15,404	10,516	2,742	1,804	148	162	31	-	308	
54	Installations on Customers' Premises	CUST	-	-	-	-	-	-	-	-	309	
55	Street Lighting	CUST	15,232	-	-	-	-	-	-	15,232	310	
56												
57	Total Distribution Expense											
58	Distribution Expense	DEM	102,120	67,949	5,113	26,651	1,908	0	499	-		
59	Distribution Expense	CUST	38,580	15,675	3,242	1,927	148	162	33	17,393		
60												
61	TOTAL DISTRIBUTION DEPREC EXPENSE		<u>140,700</u>	<u>83,624</u>	<u>8,356</u>	<u>28,577</u>	<u>2,056</u>	<u>162</u>	<u>532</u>	<u>17,393</u>		
62												

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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
63	<u>PROD, TRANS & DIST DEPREC EXPENSE</u>											
64	Production	DEM	265,519	152,465	12,679	82,058	10,488	7,548	282	-		
65	Production	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-		
66	Transmission	DEM	13,062	7,576	625	3,995	499	358	9	-		
67	Subtransmission	DEM	12,711	7,372	608	3,888	485	348	9	-		
68	Distribution Primary	DEM	61,195	38,089	2,709	18,138	1,908	0	351	-		
69	Distribution Secondary	DEM	40,925	29,860	2,404	8,512	-	-	148	-		
70	Distribution	CUST	38,580	15,675	3,242	1,927	148	162	33	17,393		
71	Other	CUST	-	-	-	-	-	-	-	-		
72												
73	TOTAL PROD, TRANS & DIST DEPREC EXP		456,163	263,235	23,395	126,915	14,864	9,401	960	17,393		

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>											
75	Production	DEM	2,270	1,304	108	702	90	65	2	-	122	
76	Production	EGY	564	285	26	196	31	23	3	-	201	
77	Transmission	DEM	400	232	19	122	15	11	0	-	117	
78	Subtransmission	DEM	322	187	15	99	12	9	0	-	117	
79	Distribution Primary	DEM	2,079	1,294	92	616	65	0	12	-	105	
80	Distribution Secondary	DEM	676	493	40	141	-	-	2	-	106	
81	Distribution	CUST	801	295	45	22	1	2	0	436	907	
82	Other	CUST	1,085	968	94	23	0	0	0	-	412	
83												
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,198	5,057	440	1,920	215	109	21	436		
85												
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>											
87	Production	DEM	428	246	20	132	17	12	0	-	122	
88	Production	EGY	-	-	-	-	-	-	-	-	201	
89	Transmission	DEM	-	-	-	-	-	-	-	-	117	
90	Subtransmission	DEM	-	-	-	-	-	-	-	-	117	
91	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105	
92	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106	
93	Distribution	CUST	-	-	-	-	-	-	-	-	907	
94	Other	CUST	-	-	-	-	-	-	-	-	412	
95												
96	TOTAL TRANSPORTATION EQP DEPREC EXP		428	246	20	132	17	12	0	-		
97												
98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>											
99	Production	DEM	22,182	12,737	1,059	6,855	876	631	24	-	122	
100	Production - Solar	DEM	152	88	7	47	6	4	0	-	121	
101	Production	EGY	5,896	2,976	275	2,048	326	240	31	-	201	
102	Transmission	DEM	885	513	42	271	34	24	1	-	117	
103	Subtransmission	DEM	2,488	1,443	119	761	95	68	2	-	117	
104	Distribution Primary	DEM	13,067	8,133	578	3,873	407	0	75	-	105	
105	Distribution Secondary	DEM	2,254	1,645	132	469	-	-	8	-	106	
106	Distribution	CUST	8,376	3,088	468	226	15	16	4	4,560	907	
107	Other	CUST	11,346	10,119	981	242	1	0	3	-	412	
108												
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		66,647	40,742	3,663	14,792	1,760	984	147	4,560		
110												
111	<u>EQUALS: DEPRECIATION EXPENSE</u>											
112	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308	-		
113	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-		
114	Transmission	DEM	14,347	8,321	686	4,388	548	393	10	-		
115	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11	-		
116	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438	-		
117	Distribution Secondary	DEM	43,855	31,998	2,576	9,122	-	-	159	-		
118	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37	22,390		
119	Other	CUST	12,431	11,087	1,075	265	1	0	3	-		
120												
121	TOTAL DEPRECIATION EXPENSE		531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390		

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>											
2	Production	DEM	5,464	3,138	261	1,689	216	155	6	-	122	
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121	
4	Production	EGY	1,443	728	67	501	80	59	8	-	201	
5	Transmission	DEM	217	126	10	66	8	6	0	-	117	
6	Subtransmission	DEM	609	353	29	186	23	17	0	-	117	
7	Distribution Primary	DEM	3,197	1,980	142	948	100	0	18	-	105	
8	Distribution Secondary	DEM	551	402	32	115	-	-	2	-	106	
9	Distribution	CUST	2,049	755	115	55	4	4	1	1,116	907	
10	Other	CUST	2,776	2,476	240	59	0	0	1	-	412	
11	TOTAL PAYROLL TAXES		16,305	9,967	896	3,619	431	241	36	1,116		
12	<u>PLUS: PROPERTY TAXES</u>											
14	Production	DEM	45,179	25,942	2,157	13,962	1,784	1,284	48	-	122	
15	Production	EGY	4,255	2,147	198	1,478	235	173	22	-	201	
16	Transmission	DEM	3,319	1,925	159	1,015	127	91	2	-	117	
17	Subtransmission	DEM	3,461	2,007	166	1,059	132	95	2	-	117	
18	Distribution Primary	DEM	13,502	8,404	598	4,002	421	0	78	-	105	
19	Distribution Secondary	DEM	6,720	4,903	395	1,398	-	-	24	-	106	
20	Distribution	CUST	6,322	2,331	354	170	11	12	3	3,441	907	
21	Other	CUST	1,533	1,367	133	33	0	0	0	-	412	
22	TOTAL PROPERTY TAXES		84,291	49,027	4,159	23,117	2,711	1,655	180	3,441		
23	<u>PLUS: OTHER TAXES</u>											
26	Production	DEM	(76)	(43)	(4)	(23)	(3)	(2)	(0)	-	122	
27	Production	EGY	(6)	(3)	(0)	(2)	(0)	(0)	(0)	-	201	
28	Transmission	DEM	(6)	(3)	(0)	(2)	(0)	(0)	(0)	-	117	
29	Subtransmission	DEM	(6)	(4)	(0)	(2)	(0)	(0)	(0)	-	117	
30	Distribution Primary	DEM	(21)	(13)	(1)	(6)	(1)	(0)	(0)	-	105	
31	Distribution Secondary	DEM	(9)	(7)	(1)	(2)	-	-	(0)	-	106	
32	Distribution	CUST	(9)	(3)	(1)	(0)	(0)	(0)	(0)	(5)	907	
33	Other	CUST	(3)	(2)	(0)	(0)	(0)	(0)	(0)	-	412	
34	TOTAL OTHER TAXES		(135)	(79)	(7)	(37)	(4)	(3)	(0)	(9)		
35	<u>EQUALS: NON-REVENUE TAXES</u>											
37	Production	DEM	50,567	29,036	2,415	15,628	1,997	1,437	54	-		
38	Production	EGY	5,692	2,872	265	1,977	315	232	30	-		
39	Transmission	DEM	3,530	2,048	169	1,080	135	97	3	-		
40	Subtransmission	DEM	4,064	2,357	194	1,243	155	111	3	-		
41	Distribution Primary	DEM	16,677	10,380	738	4,943	520	0	96	-		
42	Distribution Secondary	DEM	7,263	5,299	427	1,511	-	-	26	-		
43	Distribution	CUST	8,362	3,083	468	225	15	16	4	4,552		
44	Other	CUST	4,306	3,840	372	92	0	0	1	-		
45	TOTAL NON-REVENUE TAXES		100,461	58,916	5,048	26,699	3,137	1,893	216	4,552		

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
46	<u>REGULATORY ASSESSMENT FEE</u>										
47	Production	DEM	629	361	30	195	25	18	1	-	122
48	Production	EGY	47	24	2	16	3	2	0	-	204
49	Transmission	DEM	50	29	2	15	2	1	0	-	117
50	Subtransmission	DEM	54	31	3	16	2	1	0	-	117
51	Distribution Primary	DEM	176	109	8	52	5	0	1	-	105
52	Distribution Secondary	DEM	77	56	5	16	-	-	0	-	106
53	Distribution	CUST	75	28	4	2	0	0	0	41	907
54	Other	CUST	23	21	2	0	0	0	0	-	412
55	TOTAL REGULATORY ASSESSMENT FEE		1,132	659	56	313	37	23	2	41	
56											
57											
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
59	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54	-	
60	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
61	Transmission	DEM	3,580	2,076	171	1,095	137	98	3	-	
62	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3	-	
63	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97	-	
64	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27	-	
65	Distribution	CUST	8,437	3,110	472	227	15	16	4	4,593	
66	Other	CUST	4,329	3,861	374	92	0	0	1	-	
67											
68	TOTAL TAXES OTHER THAN INCOME		101,592	59,575	5,104	27,012	3,174	1,916	218	4,593	

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INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>TOTAL OPERATING REVENUES</u>											
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706		
3	Production	DEM	1,851	1,063	88	572	73	53	2	-		
4	Production	EGY	676	216	33	329	62	33	4	-		
5	Transmission	DEM	932	540	45	285	36	26	1	-		
6	Subtransmission	DEM	256	148	12	78	10	7	0	-		
7	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86	-		
8	Distribution Secondary	DEM	349	254	20	73	-	-	1	-		
9	Distribution	CUST	216	80	12	6	0	0	0	118		
10	Other	CUST	18,521	16,523	1,601	392	0	0	5	-		
11	TOTAL OPERATING REVENUES		1,518,472	948,731	97,689	316,646	45,000	23,914	3,669	82,823		
12	<u>LESS: O&M EXPENSE</u>											
14	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-		
15	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-		
16	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-		
17	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-		
18	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-		
19	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-		
20	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830		
21	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324		
22	TOTAL O&M EXPENSE		391,771	246,289	23,456	92,735	11,362	6,929	846	10,154		
23	<u>LESS: FUEL & POWER TRANSACTIONS</u>											
25	Production Demand	DEM	-	-	-	-	-	-	-	-		
26	Production Energy	EGY	626	316	29	218	35	26	3	-		
27	TOTAL FUEL & POWER TRANSACTIONS		626	316	29	218	35	26	3	-		
28	<u>LESS: DEPRECIATION EXPENSE</u>											
29	<u>LESS: DEPRECIATION EXPENSE</u>											
30	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308	-		
31	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-		
32	Transmission	DEM	14,347	8,321	686	4,388	548	393	10	-		
33	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11	-		
34	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438	-		
35	Distribution Secondary	DEM	43,855	31,998	2,576	9,122	-	-	159	-		
36	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37	22,390		
37	Other	CUST	12,431	11,087	1,075	265	1	0	3	-		
38	TOTAL DEPRECIATION EXPENSE		531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390		

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
39	<u>LESS: AMORTIZATION EXPENSE</u>										
40	Production	DEM	-	-	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE										
49	-										
50	<u>LESS: TAXES OTHER THAN INCOME</u>										
51	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54	-	
52	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
53	Transmission	DEM	3,580	2,076	171	1,095	137	98	3	-	
54	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3	-	
55	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97	-	
56	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27	-	
57	Distribution	CUST	8,437	3,110	472	227	15	16	4	4,593	
58	Other	CUST	4,329	3,861	374	92	0	0	1	-	
59	TOTAL TAXES OTHER THAN INCOME										
60	101,692 59,575 5,104 27,012 3,174 1,916 218 4,593										
61	<u>LESS: LOSS ON DISPOSITION & MISC</u>										
62	Production	DEM	-	-	-	-	-	-	-	122	
63	Production	EGY	-	-	-	-	-	-	-	201	
64	Transmission	DEM	-	-	-	-	-	-	-	117	
65	Subtransmission	DEM	-	-	-	-	-	-	-	117	
66	Distribution Primary	DEM	-	-	-	-	-	-	-	105	
67	Distribution Secondary	DEM	-	-	-	-	-	-	-	106	
68	Distribution	CUST	-	-	-	-	-	-	-	907	
69	Other	CUST	-	-	-	-	-	-	-	412	
70	TOTAL OTHER EXPENSES										
71	-										
72	<u>EQUALS: OPERATING INCOME</u>										
73	Sales	REV	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706	
74	Production	DEM	(499,520)	(286,832)	(23,853)	(154,375)	(19,730)	(14,200)	(530)	-	
75	Production	EGY	(77,928)	(39,451)	(3,633)	(26,979)	(4,285)	(3,170)	(411)	-	
76	Transmission	DEM	(20,634)	(11,968)	(987)	(6,311)	(788)	(565)	(15)	-	
77	Subtransmission	DEM	(30,504)	(17,693)	(1,459)	(9,330)	(1,165)	(836)	(22)	-	
78	Distribution Primary	DEM	(137,031)	(85,290)	(6,066)	(40,616)	(4,272)	(0)	(787)	-	
79	Distribution Secondary	DEM	(60,623)	(44,232)	(3,562)	(12,610)	-	-	(219)	-	
80	Distribution	CUST	(94,361)	(43,633)	(8,401)	(4,800)	(359)	(392)	(81)	(36,695)	
81	Other	CUST	(67,080)	(58,234)	(5,673)	(2,540)	(181)	(95)	(33)	(324)	
82	TOTAL OPERATING INCOME										
			493,046	333,271	41,581	52,922	13,574	4,538	1,473	45,687	

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TAMPA ELECTRIC COMPANY
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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
83	<u>LESS: INTEREST EXPENSE</u>										
84	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108	-	122
85	Production	EGY	7,629	3,850	356	2,650	422	311	40	-	201
86	Transmission	DEM	7,483	4,340	358	2,289	286	205	5	-	117
87	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6	-	117
88	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162	-	105
89	Distribution Secondary	DEM	12,443	9,079	731	2,588	-	-	45	-	106
90	Distribution	CUST	12,137	4,474	679	327	21	23	5	6,607	907
91	Other	CUST	3,708	3,307	321	79	0	0	1	-	412
92	TOTAL INTEREST EXPENSE		181,266	105,626	8,930	50,157	5,928	3,645	373	6,607	
93	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>										
94											
95	Production	DEM	4,072	2,338	194	1,258	161	116	4	-	122
96	Production	EGY	306	155	14	106	17	12	2	-	201
97	Transmission	DEM	300	174	14	92	11	8	0	-	117
98	Subtransmission	DEM	326	189	16	100	12	9	0	-	117
99	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-	105
100	Distribution Secondary	DEM	499	364	29	104	-	-	2	-	106
101	Distribution	CUST	487	180	27	13	1	1	0	265	907
102	Other	CUST	149	133	13	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,240	358	2,013	238	146	15	265	
104											
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
106	Sales	REV	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706	
107	Production	DEM	(596,886)	(342,741)	(28,503)	(184,466)	(23,576)	(16,968)	(633)	-	
108	Production	EGY	(65,251)	(43,146)	(3,974)	(29,523)	(4,690)	(3,468)	(450)	-	
109	Transmission	DEM	(27,817)	(16,134)	(1,331)	(8,508)	(1,062)	(762)	(20)	-	
110	Subtransmission	DEM	(38,301)	(22,215)	(1,833)	(11,714)	(1,462)	(1,049)	(27)	-	
111	Distribution Primary	DEM	(164,199)	(102,200)	(7,269)	(48,669)	(5,119)	(0)	(943)	-	
112	Distribution Secondary	DEM	(72,566)	(52,946)	(4,263)	(15,094)	-	-	(263)	-	
113	Distribution	CUST	(106,010)	(47,928)	(9,053)	(5,114)	(379)	(414)	(86)	(43,037)	
114	Other	CUST	(70,639)	(61,408)	(5,981)	(2,616)	(181)	(95)	(34)	(324)	
115	TOTAL FLORIDA TAXABLE INCOME		319,056	231,885	33,009	4,779	7,884	1,039	1,115	39,345	
116											
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
118	Sales	REV	81,440	50,633	5,237	17,077	2,439	1,309	196	4,549	
119	Production	DEM	(32,829)	(18,851)	(1,568)	(10,146)	(1,297)	(933)	(35)	-	
120	Production	EGY	(4,689)	(2,373)	(219)	(1,624)	(258)	(191)	(25)	-	
121	Transmission	DEM	(1,530)	(887)	(73)	(468)	(58)	(42)	(1)	-	
122	Subtransmission	DEM	(2,107)	(1,222)	(101)	(644)	(80)	(58)	(1)	-	
123	Distribution Primary	DEM	(9,031)	(5,621)	(400)	(2,677)	(282)	(0)	(52)	-	
124	Distribution Secondary	DEM	(3,991)	(2,912)	(234)	(830)	-	-	(14)	-	
125	Distribution	CUST	(5,831)	(2,636)	(498)	(281)	(21)	(23)	(5)	(2,367)	
126	Other	CUST	(3,885)	(3,377)	(329)	(144)	(10)	(5)	(2)	(18)	
127	TOTAL FLORIDA INCOME TAX		17,548	12,754	1,816	263	434	57	61	2,164	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
129	Sales	REV	1,399,286	869,971	89,978	293,406	41,914	22,487	3,374	78,157	
130	Production	DEM	(564,058)	(323,890)	(26,935)	(174,320)	(22,279)	(16,034)	(598)	-	
131	Production	EGY	(80,562)	(40,773)	(3,756)	(27,899)	(4,432)	(3,277)	(425)	-	
132	Transmission	DEM	(26,287)	(15,247)	(1,258)	(8,040)	(1,004)	(720)	(19)	-	
133	Subtransmission	DEM	(36,195)	(20,993)	(1,732)	(11,070)	(1,382)	(992)	(26)	-	
134	Distribution Primary	DEM	(155,168)	(96,579)	(6,869)	(45,992)	(4,837)	(0)	(891)	-	
135	Distribution Secondary	DEM	(68,575)	(50,034)	(4,029)	(14,264)	-	-	(248)	-	
136	Distribution	CUST	(100,180)	(45,292)	(8,555)	(4,832)	(359)	(391)	(81)	(40,670)	
137	Other	CUST	(66,754)	(58,031)	(5,652)	(2,472)	(171)	(90)	(32)	(306)	
138	TOTAL FEDERAL TAXABLE INCOME		301,508	219,131	31,194	4,516	7,450	982	1,054	37,181	
139											
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>										
141	Sales	REV	293,850	182,694	18,895	61,615	8,802	4,722	709	16,413	
142	Production	DEM	(118,452)	(68,017)	(5,656)	(36,607)	(4,679)	(3,367)	(126)	-	
143	Production	EGY	(16,918)	(8,562)	(789)	(5,859)	(931)	(688)	(89)	-	
144	Transmission	DEM	(5,520)	(3,202)	(264)	(1,688)	(211)	(151)	(4)	-	
145	Subtransmission	DEM	(7,601)	(4,409)	(364)	(2,325)	(290)	(208)	(5)	-	
146	Distribution Primary	DEM	(32,585)	(20,282)	(1,442)	(9,658)	(1,016)	(0)	(187)	-	
147	Distribution Secondary	DEM	(14,401)	(10,507)	(846)	(2,995)	-	-	(52)	-	
148	Distribution	CUST	(21,038)	(9,511)	(1,797)	(1,015)	(75)	(82)	(17)	(8,541)	
149	Other	CUST	(14,018)	(12,186)	(1,187)	(519)	(36)	(19)	(7)	(64)	
150	TOTAL FEDERAL INCOME TAX		63,317	46,018	6,551	948	1,564	206	221	7,808	
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>										
153	Production	DEM	(68,583)	(39,381)	(3,275)	(21,195)	(2,709)	(1,950)	(73)	-	122
154	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-	201
155	Transmission	DEM	(1,517)	(880)	(73)	(464)	(58)	(42)	(1)	-	117
156	Subtransmission	DEM	(1,134)	(658)	(54)	(347)	(43)	(31)	(1)	-	117
157	Distribution Primary	DEM	(4,002)	(2,491)	(177)	(1,186)	(125)	(0)	(23)	-	105
158	Distribution Secondary	DEM	(1,260)	(920)	(74)	(262)	-	-	(5)	-	106
159	Distribution	CUST	(7,111)	(2,622)	(398)	(192)	(12)	(13)	(3)	(3,871)	907
160	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(89,192)	(50,095)	(4,345)	(25,312)	(3,210)	(2,229)	(131)	(3,871)	
162											
163	<u>TOTAL INCOME TAXES (FED, STATE, AND ADJUSTMENTS)</u>										
164	Sales	REV	375,290	233,327	24,132	78,692	11,241	6,031	905	20,962	
165	Production	DEM	(219,864)	(126,249)	(10,499)	(67,948)	(8,684)	(6,250)	(233)	-	
166	Production	EGY	(26,350)	(13,329)	(1,228)	(9,130)	(1,451)	(1,072)	(139)	-	
167	Transmission	DEM	(8,567)	(4,969)	(410)	(2,620)	(327)	(235)	(6)	-	
168	Subtransmission	DEM	(10,842)	(6,288)	(519)	(3,316)	(414)	(297)	(8)	-	
169	Distribution Primary	DEM	(45,618)	(28,393)	(2,019)	(13,521)	(1,422)	(0)	(262)	-	
170	Distribution Secondary	DEM	(19,652)	(14,339)	(1,155)	(4,088)	-	-	(71)	-	
171	Distribution	CUST	(33,979)	(14,769)	(2,692)	(1,488)	(109)	(118)	(25)	(14,779)	
172	Other	CUST	(18,745)	(16,314)	(1,589)	(681)	(46)	(24)	(9)	(82)	
173											
174	TOTAL INCOME TAXES		(8,327)	8,676	4,022	(24,101)	(1,212)	(1,966)	152	6,101	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION PLANT</u>										
2	Production Demand	DEM	4,493,529	2,580,250	214,575	1,388,712	177,487	127,738	4,767	-	122
3	Production Demand - Solar Facilities	DEM	2,068,978	1,188,038	98,798	639,412	81,721	58,815	2,195	-	121
4	Production Energy	EGY	570,340	287,813	26,597	198,139	31,541	23,236	3,013	-	201
5	TOTAL PRODUCTION PLANT		7,132,848	4,056,101	339,971	2,226,263	290,749	209,789	9,975	-	
6											
7											
8	<u>TRANSMISSION PLANT</u>										
9	Step-Up Substations	DEM	191,967	110,230	9,167	59,327	7,582	5,457	204	-	122
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		191,967	110,230	9,167	59,327	7,582	5,457	204	-	
12											
13	High-Volt Substations & LINES	DEM	499,579	289,762	23,902	152,796	19,075	13,689	354	-	117
14											
15	Subtransmission										
16	Substations	DEM	225,310	130,663	10,780	68,911	8,603	6,174	160	-	117
17	LINES	DEM	265,675	154,095	12,711	81,257	10,144	7,280	188	-	117
18	Subtransmission		490,985	284,778	23,491	150,168	18,746	13,453	348	-	
19											
20	TOTAL TRANSMISSION PLANT		1,182,531	684,770	56,561	362,291	45,403	32,599	906	-	

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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION PLANT</u>											
22	Substations	DEM	368,438	229,322	16,310	109,205	11,486	0	2,115	-	105	
23												
24	Poles Direct	CUST	32,074	-	-	-	-	-	-	32,074	310	
25	Poles Primary	DEM	300,991	187,342	13,324	89,214	9,384	0	1,728	-	105	
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
27	Poles Secondary	DEM	90,396	65,956	5,311	18,802	-	-	327	-	106	
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
29	TOTAL POLES		423,461	253,297	18,635	108,016	9,384	0	2,055	32,074		
30												
31	OH LINES Direct	CUST	4,543	-	-	-	-	-	-	4,543	310	
32	OH LINES Primary	DEM	251,747	156,691	11,144	74,618	7,848	0	1,445	-	105	
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
34	OH LINES Secondary	DEM	38,298	27,943	2,250	7,966	-	-	139	-	106	
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
36	TOTAL OH LINES		294,587	184,635	13,394	82,584	7,848	0	1,584	4,543		
37												
38	UG LINES Direct	CUST	386	-	-	-	-	-	-	386	310	
39	UG LINES Primary	DEM	753,247	468,833	33,345	223,263	23,483	0	4,324	-	105	
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
41	UG LINES Secondary	DEM	57,432	41,904	3,374	11,946	-	-	208	-	106	
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
43	TOTAL UG LINES		811,065	510,737	36,719	235,209	23,483	0	4,532	386		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	164,150	102,170	7,267	48,654	5,117	0	942	-	105	
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
48	Transformers Secondary	DEM	833,929	608,463	48,993	173,457	-	-	3,017	-	106	
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
50	TOTAL Transformers		998,080	710,632	56,260	222,111	5,117	0	3,959	-		
51												
52	Services	CUST	228,413	203,776	19,749	4,830	-	-	58	-	420	
53	Meters	CUST	149,852	102,300	26,678	17,553	1,443	1,574	304	-	308	
54	Installations on Customers' Premises	CUST	-	0	-	-	-	-	-	-	309	
55	Street Lighting	CUST	414,979	-	-	-	-	-	-	414,979	310	
56												
57	Distribution Plant	DEM	2,858,628	1,868,624	141,318	757,125	57,318	0	14,244	-		
58	Distribution Plant	CUST	830,247	306,076	46,428	22,383	1,443	1,574	361	451,982		
59												
60	TOTAL DISTRIBUTION PLANT		3,688,875	2,194,700	187,745	779,508	58,761	1,574	14,605	451,982		
61												
62												
63	<u>PROD. TRANS. & DIST PLANT</u>											
64	Production	DEM	6,754,475	3,878,519	322,540	2,087,451	266,790	192,010	7,165	-		
65	Production	EGY	570,340	287,813	26,597	198,139	31,541	23,236	3,013	-		
66	Transmission	DEM	499,579	289,762	23,902	152,796	19,075	13,689	354	-		
67	Subtransmission	DEM	490,985	284,778	23,491	150,168	18,746	13,453	348	-		
68	Distribution Primary	DEM	1,838,573	1,144,357	81,390	544,954	57,318	0	10,554	-		

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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
69	Distribution Secondary	DEM	1,020,055	744,266	59,928	212,171	-	-	3,690	-	
70	Distribution	CUST	830,247	306,076	46,428	22,383	1,443	1,574	361	451,982	
71	Other	CUST	-	-	-	-	-	-	-	-	
72	TOTAL PROD, TRANS, & DIST PLANT		12,004,254	6,935,571	584,277	3,368,062	394,913	243,963	25,486	451,982	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
74	Production	DEM	30,060	17,261	1,435	9,290	1,187	855	32	-	122
75	Production	EGY	7,469	3,769	348	2,595	413	304	39	-	201
76	Transmission	DEM	5,299	3,073	254	1,621	202	145	4	-	117
77	Subtransmission	DEM	4,265	2,474	204	1,305	163	117	3	-	117
78	Distribution Primary	DEM	27,531	17,136	1,219	8,160	858	0	158	-	105
79	Distribution Secondary	DEM	8,947	6,528	526	1,861	-	-	32	-	106
80	Distribution	CUST	10,610	3,911	593	286	18	20	5	5,776	907
81	Other	CUST	14,371	12,818	1,243	306	1	0	4	-	412
82	TOTAL COMMUNICATION EQUIPMENT										
83			108,551	66,969	5,822	25,423	2,843	1,441	277	5,776	
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
85	Production	DEM	7,483	4,297	357	2,313	296	213	8	-	122
86	Production	EGY	-	-	-	-	-	-	-	-	201
87	Transmission	DEM	2,560	1,485	122	783	98	70	2	-	117
88	Subtransmission	DEM	7,197	4,174	344	2,201	275	197	5	-	117
89	Distribution Primary	DEM	37,791	23,522	1,673	11,201	1,178	0	217	-	105
90	Distribution Secondary	DEM	6,519	4,757	383	1,356	-	-	24	-	106
91	Distribution	CUST	24,225	8,931	1,355	653	42	46	11	13,188	907
92	Other	CUST	32,813	29,285	2,837	699	2	0	9	-	412
93	TOTAL TRANSPORTATION EQUIPMENT										
94			118,587	76,430	7,072	19,206	1,891	526	275	13,188	
95	<u>PLUS: GENERAL & INTANGIBLE</u>										
96	Production	DEM	402,516	231,131	19,221	124,396	15,899	11,442	427	-	122
97	Production - Solar	DEM	4,620	2,653	221	1,428	182	131	5	-	121
98	Production	EGY	102,740	51,846	4,791	35,692	5,682	4,186	543	-	201
99	Transmission	DEM	15,422	8,945	738	4,717	589	423	11	-	117
100	Subtransmission	DEM	43,359	25,149	2,075	13,261	1,655	1,188	31	-	117
101	Distribution Primary	DEM	234,845	146,171	10,396	69,608	7,321	0	1,348	-	105
102	Distribution Secondary	DEM	39,277	28,658	2,308	8,170	-	-	142	-	106
103	Distribution	CUST	145,948	53,805	8,161	3,935	254	277	64	79,453	907
104	Other	CUST	197,960	176,558	17,116	4,215	14	3	54	-	412
105	TOTAL GENERAL & INTANGIBLE										
106			1,186,687	724,915	65,026	265,423	31,596	17,649	2,624	79,453	
107	<u>PLUS: ROU LEASES</u>										
108	Production	DEM	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	122
109											
110	<u>EQUALS: PLANT IN SERVICE</u>										
111	Production	DEM	7,199,154	4,133,860	343,774	2,224,877	284,354	204,651	7,637	-	
112	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-	
113	Transmission	DEM	522,859	303,265	25,016	159,917	19,963	14,327	371	-	
114	Subtransmission	DEM	545,806	316,575	26,114	166,935	20,840	14,956	387	-	
115	Distribution Primary	DEM	2,138,740	1,331,186	94,677	633,924	66,676	0	12,277	-	
116	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-	
117	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399	
118	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-	
119											
120	TOTAL PLANT IN SERVICE										
			13,418,078	7,803,885	662,196	3,678,113	431,244	263,580	28,662	550,399	

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PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	PLANT HELD FOR FUTURE USE										
2	Production	DEM	26,353	15,133	1,258	8,144	1,041	749	28	-	122
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121
4	Production	EGY	-	-	-	-	-	-	-	-	201
5	Transmission	DEM	10,636	6,169	509	3,253	406	291	8	-	117
6	Subtransmission	DEM	10,453	6,063	500	3,197	399	286	7	-	117
7	Distribution Primary	DEM	20,590	12,816	911	6,103	642	0	118	-	105
8	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
9	Distribution	CUST	-	-	-	-	-	-	-	-	907
10	Other	CUST	-	-	-	-	-	-	-	-	412
11											
12	TOTAL PLANT HELD FOR FUTURE USE		68,034	40,181	3,179	20,698	2,488	1,327	161	-	

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TAMPA ELECTRIC COMPANY
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LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION RESERVE</u>										
2	Production Demand	DEM	1,542,785	885,890	73,671	476,793	60,937	43,857	1,637	-	122
3	Production Demand - Solar Facilities	DEM	222,986	128,042	10,648	68,913	8,808	6,339	237	-	121
4	Production Energy	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-	201
5	TOTAL PRODUCTION DEP RESEVE		2,059,519	1,162,167	98,018	647,756	85,990	62,163	3,425	-	
6											
7											
8	<u>TRANSMISSION RESERVE</u>										
9	Step-Up Substations	DEM	46,016	26,423	2,197	14,221	1,818	1,308	49	-	122
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		46,016	26,423	2,197	14,221	1,818	1,308	49	-	
12											
13	High-Volt Transmission LINES	DEM	132,871	77,067	6,357	40,639	5,073	3,641	94	-	117
14											
15	Subtransmission										
16	Substations	DEM	43,645	25,314	2,088	13,349	1,666	1,196	31	-	117
17	LINES	DEM	72,368	41,975	3,462	22,134	2,763	1,983	51	-	117
18	Subtransmission		116,013	67,289	5,551	35,483	4,430	3,179	82	-	
19											
20	TOTAL TRANSMISSION DEP RESEVE		294,899	170,778	14,105	90,342	11,320	8,128	225	-	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION RESERVE</u>										
22	Substations	DEM	92,546	57,602	4,097	27,431	2,885	0	531	-	105
23											
24	Poles Direct	CUST	14,632	-	-	-	-	-	-	14,632	310
25	Poles Primary	DEM	137,306	85,461	6,078	40,697	4,281	0	788	-	105
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
27	Poles Secondary	DEM	41,237	30,088	2,423	8,577	-	-	149	-	106
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
29	TOTAL POLES		193,174	115,549	8,501	49,275	4,281	0	937	14,632	
30											
31	OH LINES Direct	CUST	2,332	-	-	-	-	-	-	2,332	310
32	OH LINES Primary	DEM	129,230	80,435	5,721	38,304	4,029	0	742	-	105
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
34	OH LINES Secondary	DEM	19,659	14,344	1,155	4,089	-	-	71	-	106
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
36	TOTAL OH LINES		151,221	94,779	6,876	42,393	4,029	0	813	2,332	
37											
38	UG LINES Direct	CUST	72	-	-	-	-	-	-	72	310
39	UG LINES Primary	DEM	141,098	87,822	6,246	41,822	4,399	0	810	-	105
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
41	UG LINES Secondary	DEM	10,758	7,850	632	2,238	-	-	39	-	106
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
43	TOTAL UG LINES		151,829	95,671	6,878	44,059	4,399	0	849	72	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
46	Transformers Primary	DEM	61,807	38,470	2,736	18,320	1,927	0	355	-	105
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
48	Transformers Secondary	DEM	313,999	229,104	18,447	65,311	-	-	1,136	-	106
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
50	TOTAL Transformers		375,806	267,574	21,183	83,631	1,927	0	1,491	-	
51											
52	Services	CUST	143,574	128,088	12,414	3,036	-	-	36	-	420
53	Meters	CUST	25,381	17,327	4,519	2,973	244	267	51	-	308
54	Installations on Customers' Premises	CUST	-	-	-	-	-	-	-	-	309
55	Street Lighting	CUST	132,134	-	-	-	-	-	-	132,134	310
56											
57	Distribution Reserve	DEM	947,639	631,175	47,535	246,789	17,520	0	4,621	-	
58	Distribution Reserve	CUST	318,125	145,415	16,932	6,009	244	267	88	149,170	
59											
60	TOTAL DISTRIBUTION DEP RESE		1,265,764	776,589	64,467	252,798	17,765	267	4,709	149,170	
61											
62											

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
63	<u>PROD. TRANS. & DIST RESERVE</u>											
64	Production	DEM	1,811,786	1,040,354	86,517	559,927	71,562	51,504	1,922	-		
65	Production	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-		
66	Transmission	DEM	132,871	77,067	6,357	40,639	5,073	3,641	94	-		
67	Subtransmission	DEM	116,013	67,289	5,551	35,483	4,430	3,179	82	-		
68	Distribution Primary	DEM	561,987	349,790	24,878	166,573	17,520	0	3,226	-		
69	Distribution Secondary	DEM	385,653	281,385	22,657	80,216	-	-	1,395	-		
70	Distribution	CUST	318,125	145,415	16,932	6,009	244	267	88	149,170		
71	Other	CUST	-	-	-	-	-	-	-	-		
72												
73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		3,620,182	2,109,535	176,590	990,896	115,074	70,558	8,369	149,170		

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
75	Production	DEM	13,816	7,933	660	4,270	546	393	15	-	122
76	Production	EGY	3,433	1,732	160	1,193	190	140	18	-	201
77	Transmission	DEM	2,435	1,412	117	745	93	67	2	-	117
78	Subtransmission	DEM	1,960	1,137	94	600	75	54	1	-	117
79	Distribution Primary	DEM	12,653	7,876	560	3,750	394	0	73	-	105
80	Distribution Secondary	DEM	4,112	3,000	242	855	-	-	15	-	106
81	Distribution	CUST	4,876	1,798	273	131	8	9	2	2,655	907
82	Other	CUST	6,605	5,891	571	141	0	0	2	-	412
83	TOTAL COMM EQUIP DEPRE RESERVE		49,891	30,780	2,676	11,684	1,307	662	127	2,655	
84											
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
86	Production	DEM	2,681	1,539	128	828	106	76	3	-	122
87	Production	EGY	-	-	-	-	-	-	-	-	201
88	Transmission	DEM	891	517	43	273	34	24	1	-	117
89	Subtransmission	DEM	2,505	1,453	120	766	96	69	2	-	117
90	Distribution Primary	DEM	13,156	8,189	582	3,900	410	0	76	-	105
91	Distribution Secondary	DEM	2,270	1,656	133	472	-	-	8	-	106
92	Distribution	CUST	8,433	3,109	472	227	15	16	4	4,591	907
93	Other	CUST	11,423	10,188	988	243	1	0	3	-	412
94	TOTAL TRANSP EQUIP DEPRE RESERVE		41,360	26,651	2,466	6,710	661	185	96	4,591	
95											
96	<u>PLUS: GENERAL & INTANGIBLE</u>										
97	Production	DEM	99,691	57,244	4,760	30,809	3,938	2,834	106	-	122
98	Production - Solar	DEM	439	252	21	136	17	12	0	-	121
99	Production	EGY	25,439	12,837	1,186	8,838	1,407	1,036	134	-	201
100	Transmission	DEM	3,818	2,215	183	1,168	146	105	3	-	117
101	Subtransmission	DEM	10,736	6,227	514	3,284	410	294	8	-	117
102	Distribution Primary	DEM	58,293	36,282	2,580	17,278	1,817	0	335	-	105
103	Distribution Secondary	DEM	9,725	7,096	571	2,023	-	-	35	-	106
104	Distribution	CUST	36,137	13,322	2,021	974	63	69	16	19,673	907
105	Other	CUST	49,085	43,788	4,245	1,045	4	1	13	-	412
106	TOTAL GENERAL & INTANGIBLE		293,374	179,263	16,082	65,565	7,801	4,351	650	19,673	
107											
108	<u>EQUALS: DEPRECIATION RESERVE</u>										
109	Production	DEM	1,928,413	1,107,323	92,086	595,970	76,169	54,819	2,046	-	
110	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-	
111	Transmission	DEM	140,015	81,211	6,899	42,824	5,346	3,837	99	-	
112	Subtransmission	DEM	131,215	76,106	6,278	40,132	5,010	3,595	93	-	
113	Distribution Primary	DEM	646,089	402,136	28,601	191,501	20,142	0	3,709	-	
114	Distribution Secondary	DEM	401,759	293,137	23,603	83,566	-	-	1,453	-	
115	Distribution	CUST	367,572	163,644	19,697	7,342	330	360	109	176,089	
116	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-	
117											
118	TOTAL ACCUM DEPRECIATION RESERVE		4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089	

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

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	MATERIALS & SUPPLIES									
2	Production	DEM	91,095	52,308	4,350	28,153	3,598	2,590	97	122
3	Production	EGY	7,692	3,882	359	2,672	425	313	41	201
4	Transmission	DEM	6,738	3,908	322	2,061	257	185	5	117
5	Subtransmission	DEM	6,622	3,841	317	2,025	253	181	5	117
6	Distribution Primary	DEM	24,796	15,434	1,098	7,350	773	0	142	105
7	Distribution Secondary	DEM	13,757	10,038	808	2,861	-	-	50	106
8	Distribution	CUST	11,197	4,128	626	302	19	21	5	907
9	Other	CUST	-	-	-	-	-	-	6,096	412
10	TOTAL MATERIALS & SUPPLIES		161,897	93,537	7,880	45,424	5,326	3,290	344	6,096
11										
12	PLUS: EXCLUSIONS									
13	Production	DEM	(276,878)	(158,987)	(13,221)	(85,568)	(10,936)	(7,871)	(294)	122
14	Production	EGY	(26,078)	(13,160)	(1,216)	(9,060)	(1,442)	(1,062)	(138)	201
15	Transmission	DEM	(20,443)	(11,857)	(978)	(6,253)	(781)	(580)	(14)	117
16	Subtransmission	DEM	(21,316)	(12,363)	(1,020)	(6,519)	(814)	(584)	(15)	117
17	Distribution Primary	DEM	(82,744)	(51,501)	(3,663)	(24,525)	(2,580)	(0)	(475)	105
18	Distribution Secondary	DEM	(41,186)	(30,050)	(2,420)	(8,567)	-	-	(149)	106
19	Distribution	CUST	(38,742)	(14,283)	(2,166)	(1,044)	(67)	(73)	(17)	907
20	Other	CUST	(9,394)	(8,378)	(812)	(200)	(1)	(0)	(3)	412
21	TOTAL CASH		(516,781)	(300,581)	(25,497)	(141,737)	(16,620)	(10,151)	(1,105)	(21,091)
22										
23	PLUS: NET ADDITIONS									
24	Production	DEM	600,864	345,025	28,692	185,695	23,733	17,081	637	122
25	Production	EGY	56,593	28,559	2,639	19,661	3,130	2,306	299	201
26	Transmission	DEM	44,365	25,732	2,123	13,569	1,694	1,216	31	117
27	Subtransmission	DEM	46,258	26,830	2,213	14,148	1,766	1,268	33	117
28	Distribution Primary	DEM	179,567	111,765	7,949	53,224	5,598	0	1,031	105
29	Distribution Secondary	DEM	89,379	65,214	5,251	18,591	-	-	323	106
30	Distribution	CUST	84,076	30,995	4,702	2,267	146	159	37	907
31	Other	CUST	20,396	18,182	1,763	434	1	0	6	412
32	TOTAL NET ADDITIONS		1,121,487	652,302	55,332	307,588	36,069	22,029	2,397	45,770
33										
34	MINUS: NET DEDUCTIONS									
35	Production	DEM	383,918	220,451	18,333	118,649	15,164	10,914	407	122
36	Production	EGY	36,160	18,248	1,686	12,562	2,000	1,473	191	201
37	Transmission	DEM	28,347	16,441	1,356	8,670	1,082	777	20	117
38	Subtransmission	DEM	29,556	17,143	1,414	9,040	1,128	810	21	117
39	Distribution Primary	DEM	114,733	71,412	5,079	34,007	3,577	0	659	105
40	Distribution Secondary	DEM	57,108	41,668	3,355	11,878	-	-	207	106
41	Distribution	CUST	53,720	19,804	3,004	1,448	93	102	23	907
42	Other	CUST	13,025	11,617	1,126	277	1	0	4	412
43	TOTAL NET DEDUCTIONS		716,567	416,784	35,354	196,532	23,046	14,075	1,531	29,245

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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>PLUS: FUEL INVENTORY</u>										
45	Production	EGY	36,635	18,487	1,708	12,727	2,026	1,493	194	-	201
46	TOTAL FUEL INVENTORY		36,635	18,487	1,708	12,727	2,026	1,493	194	-	
47											
48	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>										
49	Production	DEM	31,163	17,894	1,488	9,631	1,231	886	33	-	
50	Production	EGY	38,662	19,520	1,804	13,438	2,139	1,576	204	-	
51	Transmission	DEM	2,313	1,341	111	707	88	63	2	-	
52	Subtransmission	DEM	2,008	1,165	96	614	77	55	1	-	
53	Distribution Primary	DEM	6,885	4,286	305	2,041	215	0	40	-	
54	Distribution Secondary	DEM	4,842	3,533	284	1,007	-	-	18	-	
55	Distribution	CUST	2,811	1,036	157	76	5	5	1	1,530	
56	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-	
57											
58	TOTAL WORKING CAPITAL		86,671	46,962	4,069	27,471	3,754	2,586	298	1,530	

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION CWIP</u>									
2	Production Demand	DEM	106,808	61,331	5,100	33,009	4,219	3,036	113	122
3	Production Demand - Solar	DEM	-	-	-	-	-	-	-	121
4	Production Energy	EGY	3,054	1,541	142	1,061	169	124	16	201
5	TOTAL PRODUCTION CWIP		109,862	62,872	5,243	34,070	4,388	3,161	129	
6										
7										
8	<u>TRANSMISSION CWIP</u>									
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	122
10	Hi-Volt Transmission	DEM	6,812	3,951	326	2,083	260	187	5	117
11	Subtransmission Common	DEM	6,695	3,883	320	2,048	256	183	5	117
12	TOTAL TRANSMISSION CWIP		13,507	7,834	646	4,131	516	370	10	
13										
14										
15	<u>DISTRIBUTION CWIP</u>									
16	Distribution Primary	DEM	(18,323)	(11,405)	(811)	(5,431)	(571)	(0)	(105)	105
17	Distribution Secondary	DEM	(10,166)	(7,417)	(597)	(2,115)	-	-	(37)	106
18	Distribution	CUST	(8,274)	(3,050)	(463)	(223)	(14)	(16)	(4)	907
19	TOTAL DISTRIBUTION CWIP		(36,764)	(21,873)	(1,871)	(7,769)	(586)	(16)	(146)	(4,504)
20										
21										
22	<u>PROD, TRANS & DIST CWIP</u>									
23	Production	DEM	106,808	61,331	5,100	33,009	4,219	3,036	113	
24	Production	EGY	3,054	1,541	142	1,061	169	124	16	
25	Transmission	DEM	6,812	3,951	326	2,083	260	187	5	
26	Subtransmission	DEM	6,695	3,883	320	2,048	256	183	5	
27	Distribution Primary	DEM	(18,323)	(11,405)	(811)	(5,431)	(571)	(0)	(105)	
28	Distribution Secondary	DEM	(10,166)	(7,417)	(597)	(2,115)	-	-	(37)	
29	Distribution	CUST	(8,274)	(3,050)	(463)	(223)	(14)	(16)	(4)	
30	Other	CUST	-	-	-	-	-	-	-	
31	TOTAL PROD, TRANS & DIST CWIP		86,605	48,833	4,018	30,432	4,318	3,515	(7)	(4,504)

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

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
32	<u>PLUS: GENERAL CWIP</u>										
33	Production	DEM	48,112	27,626	2,297	14,869	1,900	1,368	51	-	122
34	Production	EGY	12,702	6,410	592	4,413	702	517	67	-	201
35	Transmission	DEM	1,907	1,106	91	583	73	52	1	-	117
36	Subtransmission	DEM	5,360	3,109	256	1,640	205	147	4	-	117
37	Distribution Primary	DEM	28,149	17,520	1,246	8,343	878	0	162	-	105
38	Distribution Secondary	DEM	4,856	3,543	285	1,010	-	-	18	-	106
39	Distribution	CUST	18,044	6,652	1,009	486	31	34	8	9,823	907
40	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	412
41	TOTAL GENERAL CWIP		143,570	87,765	7,891	31,864	3,791	2,119	317	9,823	
42	<u>EQUALS: TOTAL CWIP</u>										
44	Production	DEM	154,919	88,957	7,398	47,877	6,119	4,404	164	-	
45	Production	EGY	15,756	7,951	735	5,474	871	642	83	-	
46	Transmission	DEM	8,719	5,057	417	2,667	333	239	6	-	
47	Subtransmission	DEM	12,055	6,992	577	3,687	460	330	9	-	
48	Distribution Primary	DEM	9,825	6,115	435	2,912	306	0	56	-	
49	Distribution Secondary	DEM	(5,310)	(3,874)	(312)	(1,104)	-	-	(19)	-	
50	Distribution	CUST	9,769	3,602	546	263	17	19	4	5,318	
51	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	
52											
53	TOTAL CWIP		230,175	136,598	11,909	62,296	8,109	5,634	310	5,318	

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

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PLANT IN SERVICE</u>											
2	Production	DEM	7,199,154	4,133,860	343,774	2,224,877	284,354	204,651	7,637	-		
3	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
4	Transmission	DEM	522,859	303,265	25,016	159,917	19,963	14,327	371	-		
5	Subtransmission	DEM	545,806	316,575	26,114	166,935	20,840	14,956	387	-		
6	Distribution Primary	DEM	2,138,740	1,331,186	94,677	633,924	66,676	0	12,277	-		
7	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-		
8	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399		
9	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
10	TOTAL PLANT IN SERVICE		13,418,078	7,803,865	662,196	3,678,113	431,244	263,580	28,662	550,399		
11												
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>											
13	Production	DEM	26,353	15,133	1,258	8,144	1,041	749	28	-		
14	Production	EGY	-	-	-	-	-	-	-	-		
15	Transmission	DEM	10,636	6,169	509	3,253	406	291	8	-		
16	Subtransmission	DEM	10,453	6,063	500	3,197	399	286	7	-		
17	Distribution Primary	DEM	20,590	12,816	911	6,103	642	0	118	-		
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	-		
19	Distribution	CUST	-	-	-	-	-	-	-	-		
20	Other	CUST	-	-	-	-	-	-	-	-		
21	TOTAL PLANT HELD FOR FUTURE USE		68,034	40,181	3,179	20,698	2,488	1,327	161	-		
22												
23	<u>EQUALS: TOTAL PLANT</u>											
24	Production	DEM	7,225,507	4,148,992	345,033	2,233,022	285,395	205,400	7,665	-		
25	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
26	Transmission	DEM	533,495	309,434	25,525	163,170	20,370	14,618	378	-		
27	Subtransmission	DEM	556,259	322,638	26,614	170,132	21,239	15,242	394	-		
28	Distribution Primary	DEM	2,159,331	1,344,002	95,589	640,027	67,318	0	12,395	-		
29	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-		
30	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399		
31	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
32	TOTAL PLANT		13,486,112	7,844,066	665,375	3,698,811	433,732	264,907	28,823	550,399		
33												
34	<u>LESS: DEPRECIATION RESERVE</u>											
35	Production	DEM	1,928,413	1,107,323	92,086	595,970	76,169	54,819	2,046	-		
36	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-		
37	Transmission	DEM	140,015	81,211	6,699	42,824	5,346	3,837	99	-		
38	Subtransmission	DEM	131,215	76,106	6,278	40,132	5,010	3,595	93	-		
39	Distribution Primary	DEM	646,089	402,136	28,601	191,501	20,142	0	3,709	-		
40	Distribution Secondary	DEM	401,759	293,137	23,603	83,566	-	-	1,453	-		
41	Distribution	CUST	367,572	163,644	19,697	7,342	330	360	109	176,089		
42	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-		
43	TOTAL DEPRECIATION RESERVE		4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089		

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TAMPA ELECTRIC COMPANY
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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>EQUALS: NET PLANT</u>										
45	Production	DEM	5,297,094	3,041,669	252,947	1,637,051	209,226	150,581	5,619	-	
46	Production	EGY	357,929	180,623	16,692	124,347	19,794	14,582	1,891	-	
47	Transmission	DEM	393,480	228,223	19,826	120,346	15,024	10,782	279	-	
48	Subtransmission	DEM	425,045	246,532	20,336	130,000	16,229	11,647	301	-	
49	Distribution Primary	DEM	1,513,241	941,866	66,988	448,525	47,176	0	8,687	-	
50	Distribution Secondary	DEM	673,039	491,071	39,541	139,992	-	-	2,435	-	
51	Distribution	CUST	643,458	209,079	36,840	19,915	1,427	1,557	331	374,310	
52	Other	CUST	178,020	158,774	15,392	3,791	13	2	49	-	
53	TOTAL NET PLANT		9,481,305	5,497,837	467,562	2,623,967	308,888	189,151	19,591	374,310	
54	<u>PLUS: WORKING CAPITAL</u>										
56	Production	DEM	31,163	17,894	1,488	9,631	1,231	886	33	-	
57	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-	
58	Transmission	DEM	2,313	1,341	111	707	88	63	2	-	
59	Subtransmission	DEM	2,008	1,165	96	614	77	55	1	-	
60	Distribution Primary	DEM	6,885	4,286	305	2,041	215	0	40	-	
61	Distribution Secondary	DEM	4,842	3,533	284	1,007	-	-	18	-	
62	Distribution	CUST	2,811	1,036	157	76	5	5	1	1,530	
63	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-	
64	TOTAL WORKING CAPITAL		86,671	46,962	4,069	27,471	3,754	2,586	298	1,530	
65	<u>PLUS: CWIP</u>										
67	Production	DEM	154,919	88,957	7,398	47,877	6,119	4,404	164	-	
68	Production	EGY	15,756	7,951	735	5,474	871	642	83	-	
69	Transmission	DEM	8,719	5,057	417	2,667	333	239	6	-	
70	Subtransmission	DEM	12,055	6,992	577	3,687	460	330	9	-	
71	Distribution Primary	DEM	9,825	6,115	435	2,912	306	0	56	-	
72	Distribution Secondary	DEM	(5,310)	(3,874)	(312)	(1,104)	-	-	(19)	-	
73	Distribution	CUST	9,769	3,602	546	263	17	19	4	5,318	
74	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	
75	TOTAL CWIP		230,175	136,598	11,909	62,296	8,109	5,634	310	5,318	
76	<u>EQUALS: RATE BASE</u>										
78	Production	DEM	5,483,176	3,148,520	261,833	1,694,560	216,576	155,871	5,817	-	
79	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179	-	
80	Transmission	DEM	404,511	234,622	19,354	123,720	15,445	11,084	287	-	
81	Subtransmission	DEM	439,108	254,688	21,009	134,301	16,766	12,032	311	-	
82	Distribution Primary	DEM	1,529,952	952,267	67,728	453,479	47,697	0	8,782	-	
83	Distribution Secondary	DEM	672,571	490,730	39,514	139,894	-	-	2,433	-	
84	Distribution	CUST	656,038	213,717	37,543	20,254	1,449	1,581	336	381,159	
85	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-	
86	TOTAL RATE BASE		9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159	

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TAMPA ELECTRIC COMPANY
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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	915,272	525,562	43,706	282,962	36,152	26,018	971	-
3	Production	EGY	109,751	55,510	5,117	38,034	6,044	4,466	579	-
4	Transmission	DEM	56,047	32,508	2,682	17,142	2,140	1,536	40	-
5	Subtransmission	DEM	69,633	40,388	3,332	21,297	2,659	1,908	49	-
6	Distribution Primary	DEM	273,310	170,113	12,099	81,009	8,521	0	1,569	-
7	Distribution Secondary	DEM	121,200	88,431	7,120	25,209	-	-	438	-
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	145,570	59,734	11,350	6,434	479	522	108	66,944
9	Other: Meter Reading, Billing, Cust Srvc	CUST	78,701	70,174	6,807	1,673	8	2	24	(0)
10	Revenue Associated Expense & Fees	REV	5,881	3,657	374	1,243	174	93	14	324
11	TOTAL BASE REVENUE REQUIREMENTS		1,775,364	1,046,077	92,586	474,903	56,176	34,546	3,793	67,267
12										
13	Revenue Expense Expansion Factor		1.00332							
14	<u>BILLING UNITS (ANNUAL)</u>									
15	<u>MWh Sales Related To:</u>									
16	Production & Transmission (Factor 404)			10,290,068	950,936	7,089,279	1,148,446	947,767	107,728	
17	Distribution Primary (Factor 405)			10,290,068	950,936	7,088,228	1,148,446	-	107,728	
18	Distribution Secondary (Factor 406)			10,290,068	950,936	7,005,110	-	-	107,728	
19										
20	<u>Billing kW Related To:</u>									
21	Production & Transmission (Factor 401)					18,168,858	2,634,853	3,203,802		
22	Distribution Primary (Factor 402)					18,166,433	2,634,853	-		
23	Distribution Secondary (Factor 403)					17,938,641	-	-		
24										
25	Annual Bills (Factor 412)									
26										
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 0.21	\$ 6.49	\$ 12.73	\$ 29.29	\$ 645.40	\$ 3,968.91	\$ 38.26	
30	Meter Reading, Billing, Cust Srvc		\$ 0.25	\$ 7.63	\$ 7.63	\$ 7.62	\$ 11.40	\$ 14.22	\$ 8.54	
31	TOTAL CUSTOMER		\$ 0.46	\$ 14.12	\$ 20.36	\$ 36.91	\$ 656.80	\$ 3,983.13	\$ 46.81	
32										
33	Production Energy (cents/kWh)			0.541	0.540	0.538	0.528	0.529	0.540	
34										
35	Capacity Related									
36	Based on MWh Sales - (cents/kWh)									
37	Production			5.124	4.611	4.003	3.158	3.079	0.904	
38	Transmission			0.711	0.634	0.544	0.419	0.408	0.083	
39	Distribution Primary			1.659	1.277	1.147	0.744	0.000	1.461	
40	Distribution Secondary			0.862	0.751	0.361	0.000	0.000	0.408	
41										
42	Based on Billing KW Demand - (\$/Kw/month)									
43	Production Demand					\$ 15.62	\$ 13.77	\$ 8.15		
44	Transmission Demand					\$ 2.12	\$ 1.83	\$ 1.08		
45	Distribution Primary Demand					\$ 4.47	\$ 3.24	\$ -		
46	Distribution Secondary Demand					\$ 1.41	\$ -	\$ -		

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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

DERIVATION OF D-E-C COSTS - DECCST

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

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>								
2	Production	DEM	5,483,176	3,148,520	261,833	1,694,560	216,576	155,871	5,817
3	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179
4	Transmission	DEM	404,511	234,622	19,354	123,720	15,445	11,084	287
5	Subtransmission	DEM	439,108	254,688	21,009	134,301	16,766	12,032	311
6	Distribution Primary	DEM	1,529,952	952,267	67,728	453,479	47,697	0	8,782
7	Distribution Secondary	DEM	672,571	490,730	39,514	139,894	-	-	2,433
8	Distribution	CUST	656,038	213,717	37,543	20,254	1,449	1,581	336
9	Other	CUST	200,427	178,768	17,329	4,268	14	3	55
10	TOTAL RATE BASE		9,798,160	5,681,397	483,540	2,713,734	320,751	197,370	381,159
12	<u>MULTIPLIED BY RATE OF RETURN</u>		7.37	7.37	7.37	7.37	7.37	7.37	7.37
14	<u>EQUALS: RETURN ON RATE BASE</u>								
15	Production	DEM	404,110	232,046	19,297	124,889	15,962	11,488	429
16	Production	EGY	30,391	15,337	1,417	10,558	1,681	1,238	161
17	Transmission	DEM	29,812	17,292	1,426	9,118	1,138	817	21
18	Subtransmission	DEM	32,362	18,771	1,548	9,898	1,236	887	23
19	Distribution Primary	DEM	112,757	70,182	4,992	33,421	3,515	0	647
20	Distribution Secondary	DEM	49,568	36,167	2,912	10,310	-	-	179
21	Distribution	CUST	48,350	15,751	2,767	1,493	107	116	25
22	Other	CUST	14,771	13,174	1,277	315	1	0	4
23	TOTAL RETURN ON RATE BASE		722,124	418,719	35,637	200,002	23,639	14,546	1,489
24									28,091
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs., ITC and PDA)</u>								
26	Production	DEM	(68,583)	(39,381)	(3,275)	(21,195)	(2,709)	(1,950)	(73)
27	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)
28	Transmission	DEM	(1,517)	(880)	(73)	(464)	(58)	(42)	(1)
29	Subtransmission	DEM	(1,134)	(658)	(54)	(347)	(43)	(31)	(1)
30	Distribution Primary	DEM	(4,002)	(2,491)	(177)	(1,186)	(125)	(0)	(23)
31	Distribution Secondary	DEM	(1,260)	(920)	(74)	(262)	-	-	(5)
32	Distribution	CUST	(7,111)	(2,622)	(398)	(192)	(12)	(13)	(3)
33	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)
34	TOTAL ADJ'S TO INCOME TAXES		(89,192)	(50,095)	(4,345)	(25,312)	(3,210)	(2,229)	(131)
35									(3,871)
36	<u>LESS INTEREST EXPENSE</u>								
37	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108
38	Production	EGY	7,629	3,850	356	2,650	422	311	40
39	Transmission	DEM	7,483	4,340	358	2,289	286	205	5
40	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6
41	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162
42	Distribution Secondary	DEM	12,443	9,079	731	2,588	-	-	45
43	Distribution	CUST	12,137	4,474	679	327	21	23	5
44	Other	CUST	3,708	3,307	321	79	0	0	1
45	TOTAL INTEREST EXPENSE		181,266	105,626	8,930	50,157	5,928	3,645	373
									6,607

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>										
47	Production	DEM	4,072	2,338	194	1,258	161	116	4	-	
48	Production	EGY	306	155	14	106	17	12	2	-	
49	Transmission	DEM	300	174	14	92	11	8	0	-	
50	Subtransmission	DEM	326	189	16	100	12	9	0	-	
51	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-	
52	Distribution Secondary	DEM	499	364	29	104	-	-	2	-	
53	Distribution	CUST	487	180	27	13	1	1	0	265	
54	Other	CUST	149	133	13	3	0	0	0	-	
55	<u>TOTAL PERMANENT TIMING DIFFERENCES</u>										
56			7,276	4,240	358	2,013	238	146	15	265	
57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>										
58	Production	DEM	238,160	136,755	11,373	73,603	9,407	6,770	253	-	
59	Production	EGY	18,326	9,248	855	6,366	1,013	747	97	-	
60	Transmission	DEM	21,112	12,245	1,010	6,457	806	578	15	-	
61	Subtransmission	DEM	23,431	13,590	1,121	7,166	895	642	17	-	
62	Distribution Primary	DEM	81,588	50,782	3,612	24,183	2,544	0	468	-	
63	Distribution Secondary	DEM	36,365	26,533	2,136	7,564	-	-	132	-	
64	Distribution	CUST	29,589	8,835	1,718	987	74	81	17	17,878	
65	Other	CUST	10,371	9,250	897	221	1	0	3	-	
66			458,943	267,238	22,721	126,547	14,740	8,818	1,000	17,878	
67	<u>TOTAL OPER INCOME BEFORE FIT</u>										
68											
69	<u>PLUS: OPER. INCOME *(FIT/(1-FIT))</u>										
70	Production	DEM	63,308	36,353	3,023	19,565	2,501	1,800	67	-	
71	Production	EGY	4,871	2,458	227	1,692	269	198	26	-	
72	Transmission	DEM	5,612	3,255	269	1,716	214	154	4	-	
73	Subtransmission	DEM	6,228	3,613	298	1,905	238	171	4	-	
74	Distribution Primary	DEM	21,688	13,499	960	6,428	676	0	124	-	
75	Distribution Secondary	DEM	9,667	7,053	568	2,011	-	-	35	-	
76	Distribution	CUST	7,866	2,348	457	262	20	22	4	4,752	
77	Other	CUST	2,757	2,459	238	59	0	0	1	-	
78	<u>TOTAL FEDERAL INCOME TAX</u>										
79			121,997	71,038	6,040	33,639	3,918	2,344	266	4,752	
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
81	Production	DEM	301,469	173,108	14,396	93,168	11,908	8,570	320	-	
82	Production	EGY	23,197	11,706	1,082	8,059	1,283	945	123	-	
83	Transmission	DEM	26,725	15,501	1,279	8,174	1,020	732	19	-	
84	Subtransmission	DEM	29,659	17,203	1,419	9,071	1,132	813	21	-	
85	Distribution Primary	DEM	103,276	64,281	4,572	30,611	3,220	0	593	-	
86	Distribution Secondary	DEM	46,032	33,586	2,704	9,575	-	-	167	-	
87	Distribution	CUST	37,455	11,183	2,174	1,249	94	102	21	22,631	
88	Other	CUST	13,128	11,708	1,135	280	1	0	4	-	
89	<u>TOTAL FEDERAL TAXABLE INCOME</u>										
			580,940	338,276	28,761	160,186	18,658	11,163	1,266	22,631	

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>									
91	Production	DEM	17,546	10,075	838	5,422	693	499	19	-
92	Production	EGY	1,350	681	63	469	75	55	7	-
93	Transmission	DEM	1,555	902	74	476	59	43	1	-
94	Subtransmission	DEM	1,726	1,001	83	528	66	47	1	-
95	Distribution Primary	DEM	6,011	3,741	266	1,782	187	0	35	-
96	Distribution Secondary	DEM	2,679	1,955	157	557	-	-	10	-
97	Distribution	CUST	2,180	651	127	73	5	6	1	1,317
98	Other	CUST	764	681	66	16	0	0	0	-
99	TOTAL STATE INCOME TAX		33,811	19,688	1,674	9,323	1,086	650	74	1,317
100										
101										
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>									
103	Production	DEM	4,072	2,338	194	1,258	161	116	4	-
104	Production	EGY	306	155	14	106	17	12	2	-
105	Transmission	DEM	300	174	14	92	11	8	0	-
106	Subtransmission	DEM	326	189	16	100	12	9	0	-
107	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-
108	Distribution Secondary	DEM	499	364	29	104	-	-	2	-
109	Distribution	CUST	487	180	27	13	1	1	0	265
110	Other	CUST	149	133	13	3	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,240	358	2,013	238	146	15	265
112										
113	<u>PLUS INTEREST EXPENSE</u>									
114	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108	-
115	Production	EGY	7,629	3,850	356	2,650	422	311	40	-
116	Transmission	DEM	7,483	4,340	358	2,289	286	205	5	-
117	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6	-
118	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162	-
119	Distribution Secondary	DEM	12,443	9,079	731	2,586	-	-	45	-
120	Distribution	CUST	12,137	4,474	679	327	21	23	5	6,607
121	Other	CUST	3,708	3,307	321	79	0	0	1	-
122	TOTAL INTEREST EXPENSE		181,266	105,626	8,930	50,157	5,928	3,645	373	6,607
123										
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
125	Production	DEM	416,382	239,092	19,883	128,682	16,446	11,837	442	-
126	Production	EGY	31,870	16,083	1,486	11,072	1,762	1,298	168	-
127	Transmission	DEM	35,463	20,569	1,697	10,846	1,354	972	25	-
128	Subtransmission	DEM	39,183	22,726	1,875	11,984	1,496	1,074	28	-
129	Distribution Primary	DEM	136,455	84,932	6,041	40,445	4,254	0	783	-
130	Distribution Secondary	DEM	60,654	44,255	3,563	12,616	-	-	219	-
131	Distribution	CUST	51,294	16,129	2,952	1,636	120	130	27	30,290
132	Other	CUST	17,451	15,564	1,509	372	1	0	5	-
133	TOTAL OPERATING INCOME BEFORE TAXES		788,741	459,350	39,006	217,653	25,434	15,311	1,698	30,290

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TAMPA ELECTRIC COMPANY
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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
134	<u>PLUS: TAXES OTHER THAN INCOME</u>									
135	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54	-
136	Production	EGY	5,739	2,896	268	1,994	317	234	30	-
137	Transmission	DEM	3,580	2,076	171	1,095	137	98	3	-
138	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3	-
139	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97	-
140	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27	-
141	Distribution	CUST	8,437	3,110	472	227	15	16	4	4,593
142	Other	CUST	4,329	3,861	374	92	0	0	1	-
143	TOTAL TAXES OTHER THAN INCOME		101,592	59,575	5,104	27,012	3,174	1,916	218	4,593
144	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>									
145	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308	-
147	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-
148	Transmission	DEM	14,347	8,321	686	4,388	548	393	10	-
149	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11	-
150	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438	-
151	Distribution Secondary	DEM	43,855	31,998	2,576	9,122	-	-	159	-
152	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37	22,390
153	Other	CUST	12,431	11,087	1,075	265	1	0	3	-
154	TOTAL DEPREC & AMORTIZ EXPENSE		531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390
155	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>									
156	Production	DEM	-	-	-	-	-	-	-	-
157	Production	EGY	-	-	-	-	-	-	-	-
159	Transmission	DEM	-	-	-	-	-	-	-	-
160	Subtransmission	DEM	-	-	-	-	-	-	-	-
161	Distribution Primary	DEM	-	-	-	-	-	-	-	-
162	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
163	Distribution	CUST	-	-	-	-	-	-	-	-
164	Other	CUST	-	-	-	-	-	-	-	-
165	TOTAL OTHER EXPENSES		-	-	-	-	-	-	-	-
166	<u>PLUS: O & M EXPENSE</u>									
167	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-
169	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-
170	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-
171	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-
172	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-
173	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-
174	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830
175	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324
176	TOTAL O & M EXPENSE		391,771	246,289	23,456	92,735	11,362	6,929	846	10,154

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TAMPA ELECTRIC COMPANY
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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
177	<u>PLUS: FUEL & POWER TRANSACTIONS</u>									
178	Production Demand	DEM	-	-	-	-	-	-	-	
179	Production Energy	EGY	626	316	29	218	35	26	3	
180	TOTAL FUEL & POWER TRANSACTIONS		626	316	29	218	35	26	3	
181										
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>									
183	Production	DEM	917,752	526,987	43,825	283,629	36,250	26,089	974	
184	Production	EGY	110,474	55,749	5,152	38,379	6,109	4,501	584	
185	Transmission	DEM	57,029	33,077	2,729	17,442	2,177	1,563	40	
186	Subtransmission	DEM	69,942	40,567	3,346	21,392	2,670	1,916	50	
187	Distribution Primary	DEM	288,431	179,524	12,768	85,491	8,992	0	1,656	
188	Distribution Secondary	DEM	121,625	88,742	7,145	25,298	-	-	440	
189	Distribution	CUST	145,861	59,841	11,366	6,441	479	523	108	
190	Other	CUST	103,052	90,322	8,783	3,304	182	95	43	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,814,167	1,074,810	95,114	481,376	56,860	34,687	3,894	
192										
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>									
194	Production	DEM	463	191	(4)	300	23	25	0	
195	Production	EGY	56	20	(0)	41	4	4	0	
196	Transmission	DEM	29	12	(0)	18	1	2	0	
197	Subtransmission	DEM	35	15	(0)	23	2	2	0	
198	Distribution Primary	DEM	145	65	(1)	91	6	0	0	
199	Distribution Secondary	DEM	61	32	(1)	27	-	-	0	
200	Distribution	CUST	74	22	(1)	7	0	1	0	
201	Other	CUST	52	33	(1)	3	0	0	0	
202	TOTAL REVENUE TAXES		915	390	(8)	510	37	33	1	
203										
204	<u>EQUALS: TOTAL REVENUES</u>									
205	Production	DEM	918,215	527,178	43,821	283,929	36,273	26,114	974	
206	Production	EGY	110,530	55,769	5,151	38,420	6,113	4,505	584	
207	Transmission	DEM	57,058	33,089	2,728	17,461	2,179	1,564	40	
208	Subtransmission	DEM	69,977	40,582	3,346	21,415	2,672	1,918	50	
209	Distribution Primary	DEM	288,577	179,589	12,767	85,582	8,998	0	1,656	
210	Distribution Secondary	DEM	121,687	88,774	7,145	25,325	-	-	440	
211	Distribution	CUST	145,935	59,863	11,365	6,448	479	523	108	
212	Other	CUST	103,104	90,354	8,782	3,307	182	95	43	
213	TOTAL REVENUES		1,815,082	1,075,200	95,106	481,886	56,897	34,720	3,895	

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TAMPA ELECTRIC COMPANY
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RATES WITHOUT REVENUE DEFICIENCY ADDITION
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 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
214	<u>LESS: REVENUE OTHER THAN SALES</u>									
215	Production	DEM	1,851	1,063	88	572	73	53	2	-
216	Production	EGY	676	216	33	329	62	33	4	-
217	Transmission	DEM	932	540	45	285	36	26	1	-
218	Subtransmission	DEM	256	148	12	78	10	7	0	-
219	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86	-
220	Distribution Secondary	DEM	349	254	20	73	-	-	1	-
221	Distribution	CUST	216	80	12	6	0	0	0	118
222	Other	CUST	18,521	16,523	1,601	392	0	0	5	-
223										
224	TOTAL REVENUE OTHER THAN SALES		37,746	28,127	2,474	6,164	647	118	99	118
225										
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREME)</u>									
227	Production	DEM	916,364	526,115	43,733	283,357	36,200	26,061	972	-
228	Production	EGY	109,854	55,554	5,119	38,091	6,051	4,472	580	-
229	Transmission	DEM	56,126	32,549	2,684	17,176	2,143	1,539	40	-
230	Subtransmission	DEM	69,722	40,434	3,334	21,336	2,662	1,911	49	-
231	Distribution Primary	DEM	273,631	170,287	12,106	81,152	8,532	0	1,570	-
232	Distribution Secondary	DEM	121,338	88,520	7,124	25,252	-	-	439	-
233	Distribution	CUST	145,718	59,783	11,353	6,442	479	523	108	66,937
234	Other	CUST	84,583	73,831	7,181	2,915	182	95	38	324
235										
236	TOTAL SALES REVENUE		1,777,336	1,047,073	92,632	475,722	56,250	34,602	3,796	67,261

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ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
101	Jurisdictional Production Capacity - 4 CP % of Total Company	kW %	3,929,693 100.0000%	2,293,414 58.3611%	189,972 4.8343%	1,182,868 30.1008%	151,726 3.8610%	108,896 2.7711%	2,818 0.0717%	- 0.0000%
105	Distribution Primary Capacity - NCP % of Total Company	kW %	4,697,938 100.0000%	2,924,072 62.2416%	207,967 4.4268%	1,392,471 29.6400%	146,460 3.1175%	0 0.0000%	26,968 0.5740%	- 0.0000%
106	Distri. Secondary Capacity - Customer Max Demands % of Total Company	kW %	7,187,230 100.0000%	5,244,042 72.9633%	422,249 5.8750%	1,494,939 20.7999%	- 0.0000%	- 0.0000%	25,999 0.3617%	- 0.0000%
117	Transmission - 12 CP % of Total Company	kW %	3,974,500 100.0000%	2,305,262 58.0013%	190,161 4.7845%	1,215,603 30.5850%	151,752 3.8181%	108,905 2.7401%	2,818 0.0709%	- 0.0000%
118	Transmission - 12 CP % of Total Company	kW %	3,974,500 100.0000%	2,305,262 58.0013%	190,161 4.7845%	1,215,603 30.5850%	151,752 3.8181%	108,905 2.7401%	2,818 0.0709%	- 0.0000%
121	12 CP & 1/13th AD (solar allocator placeholder) % of Total Company	% %	100.0000% 100.0000%	57.4215% 57.4215%	4.7752% 4.7752%	30.9047% 30.9047%	3.9498% 3.9498%	2.8427% 2.8427%	0.1061% 0.1061%	0.0000% 0.0000%
122	Production Capacity - 12 CP & 1/13th AD % of Total Company	% %	100.0000% 100.0000%	57.4215% 57.4215%	4.7752% 4.7752%	30.9047% 30.9047%	3.9498% 3.9498%	2.8427% 2.8427%	0.1061% 0.1061%	0.0000% 0.0000%
123	Transmission - 12 CP % of Total Company	% %	0.0000% 0.0000%	58.0013% 58.0013%	4.7845% 4.7845%	30.5850% 30.5850%	3.8181% 3.8181%	2.7401% 2.7401%	0.0709% 0.0709%	0.0000% 0.0000%
124	Production Capacity - 12 CP & 25% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
125	Production Capacity - 12 CP & 50% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
126	Proposed Production Capacity - 12CP & 25% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
128	Proposed Production Capacity - 12CP & 50% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
201	Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	10,856,246 50.4634%	1,003,244 4.6634%	7,473,780 34.7406%	1,189,706 5.5301%	876,470 4.0741%	113,655 0.5283%	- 0.0000%
202	Direct Assignment - Wholesale % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
204	Retail Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	10,856,246 50.4634%	1,003,244 4.6634%	7,473,780 34.7406%	1,189,706 5.5301%	876,470 4.0741%	113,655 0.5283%	- 0.0000%
205	Retail Jurisdictional Direct Assignment % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%

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ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
308	Meter Investment Assignment	\$000's	255,853,087	174,663,821	45,550,090	29,969,441	2,463,582	2,687,871	518,282	-
308	% of Total Company	%	100.0000%	68.2672%	17.8032%	11.7135%	0.9629%	1.0506%	0.2026%	0.0000%
309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
309	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
310	% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
311	Meter Reading - Direct Allocation	\$	57,640,822	51,110,227	5,004,320	1,451,203	21,794	7,817	45,461	-
311	% of Total Company	%	100.0000%	88.6702%	8.6819%	2.5177%	0.0378%	0.0136%	0.0789%	0.0000%
401	Billing kW - Power Supply (P&T)	kW	35,356,244	10,290,068	950,936	18,168,858	2,634,853	3,203,802	107,728	-
401	% of Total Company	%	100.0000%	29.1040%	2.6896%	51.3880%	7.4523%	9.0615%	0.3047%	0.0000%
402	Billing kW - Distribution Primary Capacity	kW	32,150,017	10,290,068	950,936	18,166,433	2,634,853	-	107,728	-
402	% of Total Company	%	100.0000%	32.0064%	2.9578%	56.5052%	8.1955%	0.0000%	0.3351%	0.0000%
403	Billing kW - Distribution Secondary Capacity	kW	29,287,373	10,290,068	950,936	17,938,641	-	-	107,728	-
403	% of Total Company	%	100.0000%	35.1348%	3.2469%	61.2504%	0.0000%	0.0000%	0.3678%	0.0000%
404	Billing mWh - Power Supply (P&T)	mWh	20,434,224	10,290,068	950,936	7,089,279	1,148,446	847,767	107,728	-
404	% of Total Company	%	100.0000%	50.3570%	4.6536%	34.6932%	5.6202%	4.1488%	0.5272%	0.0000%
405	Billing mWh - Distribution Primary Capacity	mWh	19,585,406	10,290,068	950,936	7,088,228	1,148,446	-	107,728	-
405	% of Total Company	%	100.0000%	52.5395%	4.8553%	36.1914%	5.8638%	0.0000%	0.5500%	0.0000%
406	Billing mWh - Distribution Secondary Capacity	mWh	18,353,841	10,290,068	950,936	7,005,110	-	-	107,728	-
406	% of Total Company	%	100.0000%	56.0649%	5.1811%	38.1670%	0.0000%	0.0000%	0.5869%	0.0000%
412	Annual Number of Bills	No. of Bills	10,348,044	9,229,284	894,696	220,356	744	132	2,832	-
412	% of Total Company	%	100.0000%	89.1887%	8.6460%	2.1294%	0.0072%	0.0013%	0.0274%	0.0000%
418	Distribution Primary - Customer Component	No. of Cust.	862,322	769,107	74,558	18,359	62	-	236	-
418	% of Total Company	%	100.0000%	89.1902%	8.6462%	2.1290%	0.0072%	0.0000%	0.0274%	0.0000%
420	Distribution Secondary - Customer Component	No. of Cust.	862,093	769,107	74,539	18,229	-	-	218	-
420	% of Total Company	%	100.0000%	89.2139%	8.6463%	2.1145%	0.0000%	0.0000%	0.0253%	0.0000%

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RATES WITHOUT REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

TAMPA ELECTRIC COMPANY
 ALLOCATED CLASS COST OF SERVICE & ROR STUDY

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
501	Billed Sales Revenue - Direct Allocation	\$000's	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706
501	% of Total Company	%	100.0000%	62.1725%	6.4303%	20.9683%	2.9954%	1.6070%	0.2411%	5.5855%
507	Revenue from Sales - Retail Only	\$000's	1,480,725	920,604	95,215	310,482	44,353	23,795	3,570	82,706
507	% of Total Company	%	100.0000%	62.1725%	6.4303%	20.9683%	2.9954%	1.6070%	0.2411%	5.5855%
508	Unbilled Sales Revenue - Direct Allocation	\$000's	(70)	(161)	(2)	70	21	2	0	0
508	% of Total Company	%	100.0000%	229.8010%	2.8067%	-99.2046%	-29.9790%	-3.4240%	0.0000%	0.0000%
607	Distribution O&M - Customer Component	\$000's	18,435	10,348	2,010	1,155	87	95	19	4,721
607	% of Total Company	%	100.0000%	56.1307%	10.9060%	6.2631%	0.4705%	0.5133%	0.1054%	25.6110%
907	Distribution Plant - Customer Component	\$000's	830,247	306,076	46,428	22,383	1,443	1,574	361	451,982
907	% of Total Company	%	100.0000%	36.8657%	5.5920%	2.6959%	0.1738%	0.1896%	0.0435%	54.4394%
817	Transmission - 12 CP (Retail Only)	kW	3,974,500	2,305,262	190,161	1,215,603	151,752	108,905	2,818	-
817	% of Total Company	%	100.0000%	58.0013%	4.7845%	30.5850%	3.8181%	2.7401%	0.0709%	0.0000%

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MINIMUM FILING REQUIREMENTS

SCHEDULE E

CLASS COST OF SERVICE STUDY: 12 CP & 1/13th AD WITH REVENUE DEFICIENCY ADDITION RATE STRUCTURE

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

SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS -ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>									
2	Sales Revenue	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	
3	Other Revenues	40,729	30,789	2,731	6,220	645	118	99	118	
4										
5	TOTAL OPERATING REVENUES	1,815,082	1,061,894	97,947	478,629	56,894	33,220	3,673	82,825	
6										
7										
8	<u>OPERATING EXPENSES</u>									
9	Power Transactions	626	316	29	218	35	26	3	-	
10	O&M Expense	391,771	246,053	23,395	93,063	11,372	6,944	844	10,100	
11	Deprec & Amortiz Expense	531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390	
12	Taxes Other than Income	101,592	59,575	5,104	27,012	3,174	1,916	218	4,593	
13	Income Taxes	67,060	37,540	4,113	16,936	1,808	395	154	6,115	
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	-	
15										
16	TOTAL OPERATING EXPENSES	1,092,486	652,764	60,159	280,987	33,245	19,786	2,348	43,198	
17										
18										
19	NET OPERATING INCOME	722,595	409,130	37,788	197,642	23,649	13,434	1,325	39,628	
20										
21										
22	<u>RATE BASE</u>									
23	Plant in Service	13,418,078	7,803,885	662,196	3,678,113	431,244	263,580	28,662	550,399	
24	Plant Held for Future Use	68,034	40,181	3,179	20,698	2,488	1,327	161	-	
25	Working Capital	86,671	46,962	4,069	27,471	3,754	2,586	298	1,530	
26	Construction Work in Progress	230,175	136,598	11,909	62,296	8,109	5,634	310	5,318	
27	Less: Depreciation Reserve	4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089	
28										
29	TOTAL RATE BASE	9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159	
30										
31										
32										
33	RATE OF RETURN (%)	7.37	7.20	7.81	7.28	7.37	6.81	6.56	10.40	
34										
35	RATE OF RETURN INDEX	1.00	0.98	1.06	0.99	1.00	0.92	0.89	1.41	

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SUMMARY - CLASS ROR'S & REVENUE REQUIREMENTS - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	DEVELOPMENT OF REVENUE REQUIREMENTS								
37	9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159	
38	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	7.37%	
39	(@ 11.50% ROE)								
40	722,124	418,719	35,637	200,002	23,839	14,546	1,489	28,091	
41									
42	722,595	409,130	37,788	197,642	23,649	13,434	1,325	39,628	
43									
44	(472)	9,589	(2,151)	2,361	(9)	1,112	163	(11,536)	
45	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	1.3436	
46									
47	(633)	12,884	(2,890)	3,172	(13)	1,494	220	(15,500)	
48									
49	1,815,082	1,061,894	97,947	478,629	56,894	33,220	3,673	82,825	
50									
51	1,814,449	1,074,778	95,057	481,801	56,881	34,714	3,892	67,326	
52	(40,729)	(30,799)	(2,731)	(6,220)	(645)	(118)	(99)	(118)	
53									
54	1,773,719	1,043,980	92,326	475,581	56,236	34,596	3,793	67,208	
55									
56	1.00	0.99	1.03	0.99	1.00	0.96	0.94	1.23	

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OPERATING REVENUES - OPREV

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	SALES REVENUE	REV	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	501
2											
3	MISC SERVICE REVENUE: Acct 451	CUST	21,445	19,132	1,854	453	-	-	5	-	420
4											
5	RENT REVENUE: Acct 454										
6	Production	DEM	312	179	15	96	12	9	0	-	122
7	Transmission	DEM	707	410	34	216	27	19	1	-	117
8	Subtransmission	DEM	139	81	7	43	5	4	0	-	117
9	Distribution Primary	DEM	14,488	9,018	641	4,294	452	0	83	-	105
10	Distribution Secondary	DEM	119	87	7	25	-	-	0	-	106
11	TOTAL RENT REVENUE		15,765	9,774	704	4,674	496	32	85	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,539	884	73	476	61	44	2	-	122
15	Production	EGY	145	73	7	51	8	6	1	-	201
16	Transmission	DEM	225	131	11	69	9	6	0	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	117	68	6	36	4	3	0	-	117
19	Distribution Primary	DEM	457	285	20	135	14	0	3	-	105
20	Distribution Secondary	DEM	230	168	13	48	-	-	1	-	106
21	Distribution	CUST	216	80	12	6	0	0	0	118	907
22	Other	CUST	52	47	5	1	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,961	1,734	147	821	97	59	6	118	
24											
25	ENERGY-RELATED REVENUE: Acct 456										
26	Steam & Miscellaneous	EGY	494	249	23	172	27	20	3	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	494	249	23	172	27	20	3	-	
29	Collect Fee/Sales Tax	EGY	107	54	5	37	6	4	1	-	204
30	Energy Power Sales	EGY	-	-	-	-	-	-	-	-	201
31	Unbilled Revenue	EGY	(63)	(145)	(2)	62	19	2	-	-	509
32	Subtotal Sales Revenue	SUBTOTAL	44	(91)	3	100	25	7	1	-	
33	TOTAL ENERGY RELATED REVENUE		538	159	26	271	52	27	3	-	
34											
35	TOTAL OPERATING REVENUE										
36	Sales (incl Transm Firm Whsl)	REV	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	
37	Production	DEM	1,851	1,063	88	572	73	53	2	-	
38	Production	EGY	683	232	33	322	60	33	4	-	
39	Transmission	DEM	932	540	45	285	36	26	1	-	
40	Subtransmission	DEM	256	148	12	78	10	7	0	-	
41	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86	-	
42	Distribution Secondary	DEM	349	254	20	73	-	-	1	-	
43	Distribution	CUST	216	80	12	6	0	0	0	118	
44	Other	CUST	21,497	19,178	1,859	455	0	0	5	-	
45											
46	TOTAL OPERATING REVENUE		1,815,082	1,061,894	97,947	478,629	56,894	33,220	3,673	82,825	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	<u>FUEL & POWER TRANSACTIONS</u>										
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	-	-	-	-	201	
3	Whsl NR SO 2 allowances	EGY	-	-	-	-	-	-	-	201	
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	-	-	-	-	201	
5											
6	Retail Reactive Power	DEM	-	-	-	-	-	-	-	122	
7	Retail NRFuel Handling & Misc.	EGY	626	316	29	218	35	26	3	201	
8											
9	Production Demand	DEM	-	-	-	-	-	-	-		
10	Production Energy	EGY	626	316	29	218	35	26	3		
11	TOTAL FUEL & POWER TRANSACTIONS O&M		626	316	29	218	35	26	3		
12											
13											
14	<u>PRODUCTION O&M</u>										
15	Production Demand	DEM	95,092	54,603	4,541	29,388	3,756	2,703	101	122	
16	Production Demand - Solar	DEM	-	-	-	-	-	-	-	121	
17	Production Energy	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	201	
18	TOTAL PRODUCTION O&M		124,402	69,394	5,908	39,570	5,377	3,897	256		
19											
20											
21	<u>TRANSMISSION O&M</u>										
22	Step-Up Substations	DEM	3,435	1,972	164	1,062	136	98	4	122	
23											
24	High-Volt Transmission	DEM	1,992	1,155	95	609	76	55	1	117	
25											
26	Subtransmission										
27	Substations	DEM	4,111	2,384	197	1,257	157	113	3	117	
28	LINES	DEM	1,477	857	71	452	56	40	1	117	
29	Subtransmission		5,587	3,241	267	1,709	213	153	4		
30											
31	TOTAL TRANSMISSION O&M		11,015	6,369	527	3,380	425	305	9		

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LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
32	<u>DISTRIBUTION O&M</u>											
33	Substations	DEM	5,221	3,249	231	1,547	163	0	30	-	105	
34												
35	OH LINES Direct	CUST	1,267	-	-	-	-	-	-	1,267	310	
36	OH LINES Primary	DEM	19,119	11,900	846	5,667	596	0	110	-	105	
37	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
38	OH LINES Secondary	DEM	4,451	3,248	262	926	-	-	16	-	106	
39	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
40	TOTAL OH LINES		24,837	15,148	1,108	6,593	596	0	126	1,267		
41												
42	UG LINES Direct	CUST	3	-	-	-	-	-	-	3	310	
43	UG LINES Primary	DEM	6,193	3,855	274	1,836	193	0	36	-	105	
44	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
45	UG LINES Secondary	DEM	472	345	28	98	-	-	2	-	106	
46	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
47	TOTAL UG LINES		6,668	4,199	302	1,934	193	0	37	3		
48												
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
50	Transformers Primary	DEM	50	31	2	15	2	0	0	-	105	
51	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
52	Transformers Secondary	DEM	254	185	15	53	-	-	1	-	106	
53	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
54	TOTAL Transformers		304	217	17	68	2	0	1	-		
55												
56	Services	CUST	4,706	4,199	407	100	-	-	1	-	420	
57	Meters	CUST	9,007	6,149	1,604	1,055	87	95	18	-	308	
58	Interruptible Equipment	CUST	-	-	-	-	-	-	-	-	309	
59	Street Lighting	CUST	3,452	-	-	-	-	-	-	3,452	310	
60												
61	Distribution O&M	DEM	35,760	22,813	1,658	10,142	953	0	194	-		
62	Distribution O&M	CUST	18,435	10,348	2,010	1,155	87	95	19	4,721		
63												
64	TOTAL DISTRIBUTION O&M		54,195	33,161	3,669	11,296	1,040	95	214	4,721		
65												
66												
67	<u>PROD. TRANS & DIST O&M</u>											
68	Production	DEM	98,527	56,576	4,705	30,450	3,892	2,801	105	-		
69	Production	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	-		
70	Transmission	DEM	1,992	1,155	95	609	76	55	1	-		
71	Subtransmission	DEM	5,587	3,241	267	1,709	213	153	4	-		
72	Distribution Primary	DEM	30,582	19,035	1,354	9,065	953	0	176	-		
73	Distribution Secondary	DEM	5,178	3,778	304	1,077	-	-	19	-		
74	Distribution	CUST	18,435	10,348	2,010	1,155	87	95	19	4,721		
75	Other	CUST	-	-	-	-	-	-	-	-		
76	TOTAL PROD, TRANS & DIST O&M		189,612	108,923	10,103	54,246	6,842	4,297	478	4,721		

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
77	<u>PLUS: OTHER CUSTOMER O&M</u>										
78	Uncollectible	CUST	5,797	3,369	311	1,543	184	108	12	270	507
79	Billing & Records	CUST	29,377	26,201	2,540	626	2	0	8	-	412
80	Meter Reading	CUST	4,394	3,897	382	111	2	1	3	-	311
81	Cust Svc & Info	CUST	5,165	4,607	447	110	0	0	1	-	412
82	Sales	CUST	312	278	27	7	0	0	0	-	412
83	TOTAL OTHER CUSTOMER O&M		45,044	38,350	3,706	2,396	188	109	25	270	
84											
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	57,915	33,256	2,766	17,890	2,288	1,646	61	-	122
87	Production - Solar	DEM	3,180	1,826	152	983	126	90	3	-	121
88	Production	EGY	12,296	6,205	573	4,272	680	501	65	-	201
89	Transmission	DEM	1,647	955	79	504	63	45	1	-	117
90	Subtransmission	DEM	5,533	3,209	265	1,692	211	152	4	-	117
91	Distribution Primary	DEM	28,200	17,562	1,248	8,358	879	0	162	-	105
92	Distribution Secondary	DEM	4,599	3,356	270	957	-	-	17	-	106
93	Distribution	CUST	19,947	11,197	2,175	1,249	94	102	21	5,109	607
94	Other	CUST	23,797	21,224	2,057	507	2	0	7	-	412
95	TOTAL ADMIN & GENERAL O&M		157,115	98,780	9,586	36,420	4,342	2,537	341	5,109	
96											
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	122
99	Production	EGY	-	-	-	-	-	-	-	-	204
100	Transmission	DEM	-	-	-	-	-	-	-	-	817
101	Subtransmission	DEM	-	-	-	-	-	-	-	-	817
102	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
103	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
104	Distribution	CUST	-	-	-	-	-	-	-	-	607
105	Other	CUST	-	-	-	-	-	-	-	-	412
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		-	-	-	-	-	-	-	-	
107	SUBTOTAL ADMIN & GENERAL O&M		157,115	98,780	9,586	36,420	4,342	2,537	341	5,109	
108											
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
110	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-	
111	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
112	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-	
113	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-	
114	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-	
115	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-	
116	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830	
117	Other	CUST	68,841	59,574	5,763	2,903	190	109	31	270	
118											
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		391,771	246,053	23,395	93,063	11,372	6,944	844	10,100	
120											
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
122	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-	
123	Production	EGY	42,233	21,312	1,969	14,672	2,336	1,721	223	-	
124	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-	
125	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-	
126	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
127	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-	
128	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830	
129	Other	CUST	68,841	59,574	5,763	2,903	190	109	31	270	
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		392,398	246,370	23,424	93,281	11,407	6,969	847	10,100	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION DEPREC EXPENSE</u>										
2	Production Demand	DEM	190,419	109,342	9,093	58,849	7,521	5,413	202	-	122
3	Production Demand - Solar Facilities	DEM	70,700	40,597	3,376	21,850	2,793	2,010	75	-	121
4	Production Energy	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-	201
5	TOTAL PRODUCTION DEPRE EXPENSE		285,292	162,137	13,596	89,096	11,651	8,408	405	-	
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	4,400	2,526	210	1,360	174	125	5	-	122
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		4,400	2,526	210	1,360	174	125	5	-	
12											
13	High-Volt Transmission	DEM	13,062	7,576	625	3,995	499	358	9	-	117
14											
15	Subtransmission										
16	Substations	DEM	5,099	2,958	244	1,560	195	140	4	-	117
17	LINES	DEM	7,811	4,415	364	2,328	291	209	5	-	117
18	Subtransmission		12,711	7,372	608	3,888	485	348	9	-	
19											
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,172	17,474	1,443	9,242	1,158	831	23	-	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	DISTRIBUTION DEPREC EXPENSE										
22	Substations	DEM	9,807	6,104	434	2,907	306	0	56	-	105
23											
24	Poles Direct	CUST	2,045	-	-	-	-	-	2,045	-	310
25	Poles Primary	DEM	19,187	11,943	849	5,687	598	0	110	-	105
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
27	Poles Secondary	DEM	5,762	4,204	339	1,199	-	-	21	-	106
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
29	TOTAL POLES		26,995	16,147	1,188	6,886	598	0	131	2,045	
30											
31	OH LINES Direct	CUST	107	-	-	-	-	-	107	-	310
32	OH LINES Primary	DEM	5,930	3,691	263	1,758	185	0	34	-	105
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
34	OH LINES Secondary	DEM	902	658	53	188	-	-	3	-	106
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
36	TOTAL OH LINES		6,939	4,349	316	1,945	185	0	37	107	
37											
38	UG LINES Direct	CUST	10	-	-	-	-	-	10	-	310
39	UG LINES Primary	DEM	19,824	12,339	878	5,876	618	0	114	-	105
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
41	UG LINES Secondary	DEM	1,512	1,103	89	314	-	-	5	-	106
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
43	TOTAL UG LINES		21,346	13,442	966	6,190	618	0	119	10	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
46	Transformers Primary	DEM	6,446	4,012	285	1,911	201	0	37	-	105
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
48	Transformers Secondary	DEM	32,749	23,895	1,924	6,812	-	-	118	-	106
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
50	TOTAL Transformers		39,195	27,907	2,209	8,722	201	0	155	-	
51											
52	Services	CUST	5,783	5,159	500	122	-	-	1	-	420
53	Meters	CUST	15,404	10,516	2,742	1,804	148	162	31	-	308
54	Installations on Customers' Premises	CUST	-	-	-	-	-	-	-	-	309
55	Street Lighting	CUST	15,232	-	-	-	-	-	-	15,232	310
56											
57	Total Distribution Expense										
58	Distribution Expense	DEM	102,120	67,949	5,113	26,651	1,908	0	499	-	
59	Distribution Expense	CUST	36,580	15,675	3,242	1,927	148	162	33	17,393	
60											
61	TOTAL DISTRIBUTION DEPREC EXPENSE		140,700	83,624	8,356	28,577	2,056	162	532	17,393	
62											

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
63	<u>PROD, TRANS & DIST DEPREC EXPENSE</u>									
64	Production	DEM	265,519	152,465	12,679	82,058	10,488	7,548	282	-
65	Production	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-
66	Transmission	DEM	13,062	7,576	625	3,995	499	358	9	-
67	Subtransmission	DEM	12,711	7,372	608	3,888	485	348	9	-
68	Distribution Primary	DEM	61,195	38,089	2,709	18,138	1,908	0	351	-
69	Distribution Secondary	DEM	40,925	29,860	2,404	8,512	-	-	148	-
70	Distribution	CUST	38,580	15,675	3,242	1,927	148	162	33	17,393
71	Other	CUST	-	-	-	-	-	-	-	-
72										
73	TOTAL PROD, TRANS & DIST DEPREC EXP		456,163	263,235	23,395	126,915	14,864	9,401	960	17,393

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
75	Production	DEM	2,270	1,304	108	702	90	65	2	-	122
76	Production	EGY	564	285	26	196	31	23	3	-	201
77	Transmission	DEM	400	232	19	122	15	11	0	-	117
78	Subtransmission	DEM	322	187	15	99	12	9	0	-	117
79	Distribution Primary	DEM	2,079	1,294	92	616	65	0	12	-	105
80	Distribution Secondary	DEM	676	493	40	141	-	-	2	-	106
81	Distribution	CUST	801	295	45	22	1	2	0	436	907
82	Other	CUST	1,085	968	94	23	0	0	0	-	412
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,198	5,057	440	1,920	215	109	21	436	
85											
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	428	246	20	132	17	12	0	-	122
88	Production	EGY	-	-	-	-	-	-	-	-	201
89	Transmission	DEM	-	-	-	-	-	-	-	-	117
90	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
91	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
92	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
93	Distribution	CUST	-	-	-	-	-	-	-	-	907
94	Other	CUST	-	-	-	-	-	-	-	-	412
95											
96	TOTAL TRANSPORTATION EQP DEPREC EXP		428	246	20	132	17	12	0	-	
97											
98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	22,182	12,737	1,059	6,855	876	631	24	-	122
100	Production - Solar	DEM	152	88	7	47	6	4	0	-	121
101	Production	EGY	5,896	2,976	275	2,048	326	240	31	-	201
102	Transmission	DEM	885	513	42	271	34	24	1	-	117
103	Subtransmission	DEM	2,488	1,443	119	781	95	68	2	-	117
104	Distribution Primary	DEM	13,067	8,133	578	3,873	407	0	75	-	105
105	Distribution Secondary	DEM	2,254	1,645	132	469	-	-	8	-	106
106	Distribution	CUST	8,376	3,088	468	226	15	16	4	4,560	907
107	Other	CUST	11,346	10,119	981	242	1	0	3	-	412
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		66,647	40,742	3,663	14,792	1,760	984	147	4,560	
110											
111	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308	-	
113	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
114	Transmission	DEM	14,347	8,321	686	4,388	548	393	10	-	
115	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11	-	
116	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438	-	
117	Distribution Secondary	DEM	43,865	31,998	2,576	9,122	-	-	159	-	
118	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37	22,390	
119	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
120											
121	TOTAL DEPRECIATION EXPENSE		531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390	

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>										
2	Production	DEM	5,464	3,138	261	1,689	216	155	6	-	122
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121
4	Production	EGY	1,443	728	67	501	80	59	8	-	201
5	Transmission	DEM	217	126	10	86	8	6	0	-	117
6	Subtransmission	DEM	609	353	29	186	23	17	0	-	117
7	Distribution Primary	DEM	3,197	1,990	142	948	100	0	18	-	105
8	Distribution Secondary	DEM	551	402	32	115	-	-	2	-	106
9	Distribution	CUST	2,049	755	115	55	4	4	1	1,116	907
10	Other	CUST	2,776	2,476	240	59	0	0	1	-	412
11	TOTAL PAYROLL TAXES		16,305	9,967	696	3,619	431	241	36	1,116	
12											
13	<u>PLUS: PROPERTY TAXES</u>										
14	Production	DEM	45,179	25,942	2,157	13,962	1,784	1,284	48	-	122
15	Production	EGY	4,255	2,147	198	1,478	235	173	22	-	201
16	Transmission	DEM	3,319	1,925	159	1,015	127	91	2	-	117
17	Subtransmission	DEM	3,461	2,007	166	1,059	132	95	2	-	117
18	Distribution Primary	DEM	13,502	8,404	598	4,002	421	0	78	-	105
19	Distribution Secondary	DEM	6,720	4,903	395	1,398	-	-	24	-	106
20	Distribution	CUST	6,322	2,331	354	170	11	12	3	3,441	907
21	Other	CUST	1,533	1,387	133	33	0	0	0	-	412
22	TOTAL PROPERTY TAXES		84,291	49,027	4,159	23,117	2,711	1,655	180	3,441	
23											
24											
25	<u>PLUS: OTHER TAXES</u>										
26	Production	DEM	(76)	(43)	(4)	(23)	(3)	(2)	(0)	-	122
27	Production	EGY	(6)	(3)	(0)	(2)	(0)	(0)	(0)	-	201
28	Transmission	DEM	(6)	(3)	(0)	(2)	(0)	(0)	(0)	-	117
29	Subtransmission	DEM	(6)	(4)	(0)	(2)	(0)	(0)	(0)	-	117
30	Distribution Primary	DEM	(21)	(13)	(1)	(6)	(1)	(0)	(0)	-	105
31	Distribution Secondary	DEM	(9)	(7)	(1)	(2)	-	-	(0)	-	106
32	Distribution	CUST	(9)	(3)	(1)	(0)	(0)	(0)	(0)	(5)	907
33	Other	CUST	(3)	(2)	(0)	(0)	(0)	(0)	(0)	-	412
34	TOTAL OTHER TAXES		(135)	(79)	(7)	(37)	(4)	(3)	(0)	(5)	
35											
36	<u>EQUALS: NON-REVENUE TAXES</u>										
37	Production	DEM	50,567	29,036	2,415	15,628	1,997	1,437	54	-	
38	Production	EGY	5,692	2,872	265	1,977	315	232	30	-	
39	Transmission	DEM	3,530	2,048	169	1,080	135	97	3	-	
40	Subtransmission	DEM	4,064	2,357	194	1,243	155	111	3	-	
41	Distribution Primary	DEM	16,677	10,380	738	4,943	520	0	96	-	
42	Distribution Secondary	DEM	7,263	5,299	427	1,511	-	-	26	-	
43	Distribution	CUST	8,362	3,083	468	225	15	16	4	4,552	
44	Other	CUST	4,306	3,840	372	92	0	0	1	-	
45	TOTAL NON-REVENUE TAXES		100,461	58,916	5,048	26,699	3,137	1,893	216	4,552	

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
46	<u>REGULATORY ASSESSMENT FEE</u>										
47	Production	DEM	629	361	30	195	25	18	1	-	122
48	Production	EGY	47	24	2	13	3	2	0	-	204
49	Transmission	DEM	50	29	2	15	2	1	0	-	117
50	Subtransmission	DEM	54	31	3	16	2	1	0	-	117
51	Distribution Primary	DEM	176	109	8	52	5	0	1	-	105
52	Distribution Secondary	DEM	77	56	5	13	-	-	0	-	106
53	Distribution	CUST	75	28	4	2	0	0	0	41	907
54	Other	CUST	23	21	2	0	0	0	0	-	412
55	TOTAL REGULATORY ASSESSMENT FEE										
56			1,132	659	56	313	37	23	2	41	
57											
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
59	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54	-	
60	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
61	Transmission	DEM	3,580	2,076	171	1,095	137	98	3	-	
62	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3	-	
63	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97	-	
64	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27	-	
65	Distribution	CUST	8,437	3,110	472	227	15	16	4	4,593	
66	Other	CUST	4,329	3,861	374	92	0	0	1	-	
67											
68	TOTAL TAXES OTHER THAN INCOME										
			101,592	59,575	5,104	27,012	3,174	1,916	218	4,593	

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INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>TOTAL OPERATING REVENUES</u>										
2	Sales Revenue (incl. Transmission Firm Whs)	REV	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	
3	Production	DEM	1,851	1,063	88	572	73	53	2	-	
4	Production	EGY	683	232	33	322	60	33	4	-	
5	Transmission	DEM	932	540	45	285	36	26	1	-	
6	Subtransmission	DEM	256	148	12	78	10	7	0	-	
7	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86	-	
8	Distribution Secondary	DEM	349	254	20	73	-	-	1	-	
9	Distribution	CUST	216	80	12	6	0	0	0	118	
10	Other	CUST	21,497	19,178	1,859	455	0	0	5	-	
11	<u>TOTAL OPERATING REVENUES</u>										
			1,815,082	1,061,894	97,947	478,629	56,894	33,220	3,673	82,825	
12											
13	<u>LESS: O&M EXPENSE</u>										
14	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169	-	
15	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
16	Transmission	DEM	3,639	2,111	174	1,113	139	100	3	-	
17	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8	-	
18	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337	-	
19	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35	-	
20	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40	9,830	
21	Other	CUST	68,841	59,574	5,763	2,903	190	109	31	270	
22	<u>TOTAL O&M EXPENSE</u>										
			391,771	246,053	23,395	93,063	11,372	6,944	844	10,100	
23											
24	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
25	Production Demand	DEM	-	-	-	-	-	-	-	-	
26	Production Energy	EGY	626	316	29	218	35	26	3	-	
27	<u>TOTAL FUEL & POWER TRANSACTIONS</u>										
			626	316	29	218	35	26	3	-	
28											
29	<u>LESS: DEPRECIATION EXPENSE</u>										
30	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308	-	
31	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
32	Transmission	DEM	14,347	8,321	686	4,388	548	393	10	-	
33	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11	-	
34	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438	-	
35	Distribution Secondary	DEM	43,855	31,998	2,576	9,122	-	-	159	-	
36	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37	22,390	
37	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
38	<u>TOTAL DEPRECIATION EXPENSE</u>										
			531,436	309,280	27,518	143,759	16,856	10,505	1,128	22,390	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
39	<u>LESS: AMORTIZATION EXPENSE</u>										
40	Production	DEM	-	-	-	-	-	-	-	-	
41	Production	EGY	-	-	-	-	-	-	-	-	
42	Transmission	DEM	-	-	-	-	-	-	-	-	
43	Subtransmission	DEM	-	-	-	-	-	-	-	-	
44	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
45	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
46	Distribution	CUST	-	-	-	-	-	-	-	-	
47	Other	CUST	-	-	-	-	-	-	-	-	
48	TOTAL AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-	
49											
50	<u>LESS: TAXES OTHER THAN INCOME</u>										
51	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54	-	
52	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
53	Transmission	DEM	3,580	2,076	171	1,095	137	98	3	-	
54	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3	-	
55	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97	-	
56	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27	-	
57	Distribution	CUST	8,437	3,110	472	227	15	16	4	4,593	
58	Other	CUST	4,329	3,861	374	92	0	0	1	-	
59	TOTAL TAXES OTHER THAN INCOME		101,592	59,575	5,104	27,012	3,174	1,916	218	4,593	
60											
61	<u>LESS: LOSS ON DISPOSITION & MISC</u>										
62	Production	DEM	-	-	-	-	-	-	-	122	
63	Production	EGY	-	-	-	-	-	-	-	201	
64	Transmission	DEM	-	-	-	-	-	-	-	117	
65	Subtransmission	DEM	-	-	-	-	-	-	-	117	
66	Distribution Primary	DEM	-	-	-	-	-	-	-	105	
67	Distribution Secondary	DEM	-	-	-	-	-	-	-	106	
68	Distribution	CUST	-	-	-	-	-	-	-	907	
69	Other	CUST	-	-	-	-	-	-	-	412	
70	TOTAL OTHER EXPENSES		-	-	-	-	-	-	-	-	
71											
72	<u>EQUALS: OPERATING INCOME</u>										
73	Sales	REV	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	
74	Production	DEM	(499,520)	(286,832)	(23,853)	(154,375)	(19,730)	(14,200)	(530)	-	
75	Production	EGY	(77,921)	(39,434)	(3,633)	(26,986)	(4,287)	(3,170)	(411)	-	
76	Transmission	DEM	(20,634)	(11,968)	(987)	(6,311)	(788)	(565)	(15)	-	
77	Subtransmission	DEM	(30,504)	(17,693)	(1,459)	(9,330)	(1,165)	(836)	(22)	-	
78	Distribution Primary	DEM	(137,031)	(85,290)	(6,066)	(40,616)	(4,272)	(0)	(787)	-	
79	Distribution Secondary	DEM	(60,623)	(44,232)	(3,562)	(12,610)	-	-	(219)	-	
80	Distribution	CUST	(94,361)	(43,633)	(8,401)	(4,800)	(359)	(392)	(81)	(36,695)	
81	Other	CUST	(64,104)	(55,344)	(5,354)	(2,805)	(191)	(110)	(30)	(270)	
82	TOTAL OPERATING INCOME		789,656	446,670	41,901	214,577	25,457	13,829	1,479	45,742	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
83	<u>LESS: INTEREST EXPENSE</u>										
84	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108	-	122
85	Production	EGY	7,629	3,850	356	2,650	422	311	40	-	201
86	Transmission	DEM	7,483	4,340	358	2,289	286	205	5	-	117
87	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6	-	117
88	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162	-	105
89	Distribution Secondary	DEM	12,443	9,079	731	2,588	-	-	45	-	106
90	Distribution	CUST	12,137	4,474	679	327	21	23	5	6,607	907
91	Other	CUST	3,708	3,307	321	79	0	0	1	-	412
92	TOTAL INTEREST EXPENSE		181,266	105,626	8,930	50,157	5,928	3,645	373	6,607	
93											
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>										
95	Production	DEM	4,072	2,338	194	1,258	161	116	4	-	122
96	Production	EGY	306	155	14	106	17	12	2	-	201
97	Transmission	DEM	300	174	14	92	11	8	0	-	117
98	Subtransmission	DEM	326	189	16	100	12	9	0	-	117
99	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-	105
100	Distribution Secondary	DEM	499	364	29	104	-	-	2	-	106
101	Distribution	CUST	487	180	27	13	1	1	0	265	907
102	Other	CUST	149	133	13	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,240	358	2,013	238	146	15	265	
104											
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
106	Sales	REV	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708	
107	Production	DEM	(596,886)	(342,741)	(28,503)	(184,466)	(23,576)	(16,968)	(633)	-	
108	Production	EGY	(85,244)	(43,130)	(3,974)	(29,530)	(4,892)	(3,468)	(450)	-	
109	Transmission	DEM	(27,817)	(16,134)	(1,331)	(8,508)	(1,062)	(762)	(20)	-	
110	Subtransmission	DEM	(38,301)	(22,215)	(1,833)	(11,714)	(1,462)	(1,049)	(27)	-	
111	Distribution Primary	DEM	(164,199)	(102,200)	(7,269)	(48,669)	(5,119)	(0)	(943)	-	
112	Distribution Secondary	DEM	(72,566)	(52,946)	(4,263)	(15,094)	-	-	(263)	-	
113	Distribution	CUST	(106,010)	(47,928)	(9,053)	(5,114)	(379)	(414)	(86)	(43,037)	
114	Other	CUST	(67,663)	(58,518)	(5,662)	(2,881)	(191)	(110)	(31)	(270)	
115	TOTAL FLORIDA TAXABLE INCOME		615,666	345,284	33,330	166,434	19,767	10,330	1,121	39,401	
116											
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
118	Sales	REV	97,589	56,710	5,237	25,982	3,094	1,821	197	4,549	
119	Production	DEM	(32,829)	(18,851)	(1,568)	(10,146)	(1,297)	(933)	(35)	-	
120	Production	EGY	(4,688)	(2,372)	(219)	(1,624)	(258)	(191)	(25)	-	
121	Transmission	DEM	(1,530)	(887)	(73)	(468)	(58)	(42)	(1)	-	
122	Subtransmission	DEM	(2,107)	(1,222)	(101)	(644)	(80)	(58)	(1)	-	
123	Distribution Primary	DEM	(9,031)	(5,621)	(400)	(2,677)	(282)	(0)	(52)	-	
124	Distribution Secondary	DEM	(3,991)	(2,912)	(234)	(830)	-	-	(14)	-	
125	Distribution	CUST	(5,831)	(2,636)	(498)	(281)	(21)	(23)	(5)	(2,367)	
126	Other	CUST	(3,721)	(3,216)	(311)	(158)	(11)	(6)	(2)	(15)	
127	TOTAL FLORIDA INCOME TAX		33,862	18,991	1,833	9,154	1,087	588	62	2,167	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
129	Sales	REV	1,676,763	974,385	89,979	446,427	53,155	31,281	3,377	78,159	
130	Production	DEM	(564,058)	(323,890)	(26,935)	(174,320)	(22,279)	(16,034)	(598)	-	
131	Production	EGY	(80,555)	(40,757)	(3,756)	(27,906)	(4,434)	(3,277)	(425)	-	
132	Transmission	DEM	(26,287)	(15,247)	(1,258)	(8,040)	(1,004)	(720)	(19)	-	
133	Subtransmission	DEM	(36,195)	(20,993)	(1,732)	(11,070)	(1,382)	(982)	(26)	-	
134	Distribution Primary	DEM	(155,168)	(96,579)	(6,869)	(45,992)	(4,837)	(0)	(891)	-	
135	Distribution Secondary	DEM	(68,575)	(50,034)	(4,029)	(14,264)	-	-	(248)	-	
136	Distribution	CUST	(100,180)	(45,292)	(8,555)	(4,832)	(359)	(391)	(81)	(40,670)	
137	Other	CUST	(63,941)	(55,299)	(5,350)	(2,723)	(181)	(104)	(30)	(255)	
138	TOTAL FEDERAL TAXABLE INCOME		581,804	326,293	31,496	157,280	18,680	9,762	1,060	37,234	
139											
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>										
141	Sales	REV	352,120	204,621	18,896	93,750	11,163	6,569	709	16,413	
142	Production	DEM	(118,452)	(68,017)	(5,656)	(36,607)	(4,679)	(3,367)	(126)	-	
143	Production	EGY	(16,917)	(8,559)	(789)	(5,860)	(931)	(688)	(89)	-	
144	Transmission	DEM	(5,520)	(3,202)	(264)	(1,688)	(211)	(151)	(4)	-	
145	Subtransmission	DEM	(7,601)	(4,409)	(364)	(2,325)	(290)	(208)	(5)	-	
146	Distribution Primary	DEM	(32,585)	(20,282)	(1,442)	(9,658)	(1,016)	(0)	(187)	-	
147	Distribution Secondary	DEM	(14,401)	(10,507)	(846)	(2,995)	-	-	(52)	-	
148	Distribution	CUST	(21,038)	(9,511)	(1,797)	(1,015)	(75)	(82)	(17)	(8,541)	
149	Other	CUST	(13,428)	(11,613)	(1,124)	(572)	(38)	(22)	(6)	(54)	
150	TOTAL FEDERAL INCOME TAX		122,179	68,522	6,614	33,029	3,923	2,050	223	7,819	
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>										
153	Production	DEM	(68,583)	(39,381)	(3,275)	(21,195)	(2,709)	(1,950)	(73)	-	122
154	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-	201
155	Transmission	DEM	(1,396)	(810)	(67)	(427)	(53)	(38)	(1)	-	117
156	Subtransmission	DEM	(1,044)	(605)	(50)	(319)	(40)	(29)	(1)	-	117
157	Distribution Primary	DEM	(4,002)	(2,491)	(177)	(1,186)	(125)	(0)	(23)	-	105
158	Distribution Secondary	DEM	(1,260)	(920)	(74)	(262)	-	-	(5)	-	106
159	Distribution	CUST	(7,111)	(2,622)	(398)	(192)	(12)	(13)	(3)	(3,871)	907
160	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(88,980)	(49,972)	(4,334)	(25,247)	(3,202)	(2,223)	(130)	(3,871)	
162											
163	<u>TOTAL INCOME TAXES (FED, STATE, AND ADJUSTMENTS)</u>										
164	Sales	REV	449,710	261,331	24,132	119,732	14,256	8,390	906	20,962	
165	Production	DEM	(219,864)	(126,249)	(10,499)	(67,948)	(8,684)	(6,250)	(233)	-	
166	Production	EGY	(26,348)	(13,325)	(1,228)	(9,132)	(1,451)	(1,072)	(139)	-	
167	Transmission	DEM	(8,446)	(4,899)	(404)	(2,583)	(322)	(231)	(6)	-	
168	Subtransmission	DEM	(10,751)	(6,236)	(514)	(3,288)	(410)	(295)	(8)	-	
169	Distribution Primary	DEM	(45,618)	(28,393)	(2,019)	(13,521)	(1,422)	(0)	(262)	-	
170	Distribution Secondary	DEM	(19,652)	(14,339)	(1,155)	(4,088)	-	-	(71)	-	
171	Distribution	CUST	(33,979)	(14,769)	(2,692)	(1,488)	(109)	(118)	(25)	(14,779)	
172	Other	CUST	(17,991)	(15,582)	(1,508)	(748)	(48)	(28)	(8)	(68)	
173											
174	TOTAL INCOME TAXES		67,060	37,540	4,113	16,936	1,808	395	154	6,115	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION PLANT</u>										
2	Production Demand	DEM	4,493,529	2,580,250	214,575	1,388,712	177,487	127,738	4,767	-	122
3	Production Demand - Solar Facilities	DEM	2,068,978	1,188,038	98,798	639,412	81,721	58,815	2,195	-	121
4	Production Energy	EGY	570,340	287,813	26,597	188,139	31,541	23,236	3,013	-	201
5	TOTAL PRODUCTION PLANT		7,132,848	4,056,101	339,971	2,226,263	290,749	209,789	9,975	-	
6											
7											
8	<u>TRANSMISSION PLANT</u>										
9	Step-Up Substations	DEM	191,967	110,230	9,167	59,327	7,582	5,457	204	-	122
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		191,967	110,230	9,167	59,327	7,582	5,457	204	-	
12											
13	High-Volt Substations & LINES	DEM	499,579	289,762	23,902	152,796	19,075	13,689	354	-	117
14											
15	Subtransmission										
16	Substations	DEM	225,310	130,683	10,780	68,911	8,603	6,174	160	-	117
17	LINES	DEM	265,675	154,095	12,711	81,257	10,144	7,280	188	-	117
18	Subtransmission		490,985	284,778	23,491	150,168	18,746	13,453	348	-	
19											
20	TOTAL TRANSMISSION PLANT		1,182,531	684,770	56,561	362,291	45,403	32,599	906	-	

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PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	<u>DISTRIBUTION PLANT</u>											
22	Substations	DEM	368,438	229,322	16,310	109,205	11,486	0	2,115	-	105	
23												
24	Poles Direct	CUST	32,074	-	-	-	-	-	-	32,074	310	
25	Poles Primary	DEM	300,991	187,342	13,324	89,214	9,384	0	1,728	-	105	
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
27	Poles Secondary	DEM	90,396	65,956	5,311	18,802	-	-	327	-	106	
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
29	TOTAL POLES		423,461	253,297	18,635	108,016	9,384	0	2,055	32,074		
30												
31	OH LINES Direct	CUST	4,543	-	-	-	-	-	-	4,543	310	
32	OH LINES Primary	DEM	251,747	158,691	11,144	74,618	7,848	0	1,445	-	105	
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
34	OH LINES Secondary	DEM	38,298	27,943	2,250	7,966	-	-	139	-	106	
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
36	TOTAL OH LINES		294,587	184,635	13,394	82,584	7,848	0	1,584	4,543		
37												
38	UG LINES Direct	CUST	386	-	-	-	-	-	-	386	310	
39	UG LINES Primary	DEM	753,247	468,833	33,345	223,263	23,483	0	4,324	-	105	
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
41	UG LINES Secondary	DEM	57,432	41,904	3,374	11,946	-	-	208	-	106	
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
43	TOTAL UG LINES		811,065	510,737	36,719	235,209	23,483	0	4,532	386		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	164,150	102,170	7,267	48,654	5,117	0	942	-	105	
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418	
48	Transformers Secondary	DEM	833,929	608,463	48,993	173,457	-	-	3,017	-	106	
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420	
50	TOTAL Transformers		998,080	710,632	56,260	222,111	5,117	0	3,959	-		
51												
52	Services	CUST	228,413	203,776	19,749	4,830	-	-	58	-	420	
53	Meters	CUST	149,852	102,300	26,678	17,553	1,443	1,574	304	-	308	
54	Installations on Customers' Premises	CUST	-	0	-	-	-	-	-	-	309	
55	Street Lighting	CUST	414,979	-	-	-	-	-	-	414,979	310	
56												
57	Distribution Plant	DEM	2,858,628	1,888,624	141,318	757,125	57,318	0	14,244	-		
58	Distribution Plant	CUST	830,247	306,076	46,428	22,383	1,443	1,574	361	451,982		
59												
60	TOTAL DISTRIBUTION PLANT		3,688,875	2,194,700	187,745	779,508	58,761	1,574	14,605	451,982		
61												
62												
63	<u>PROD. TRANS. & DIST. PLANT</u>											
64	Production	DEM	6,754,475	3,878,519	322,540	2,087,451	266,790	192,010	7,165	-		
65	Production	EGY	570,340	287,813	26,597	198,139	31,541	23,236	3,013	-		
66	Transmission	DEM	499,579	289,762	23,902	152,796	19,075	13,689	354	-		
67	Subtransmission	DEM	490,985	284,778	23,491	150,168	18,746	13,453	348	-		
68	Distribution Primary	DEM	1,838,573	1,144,357	81,390	544,954	57,318	0	10,554	-		

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RATES WITH REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
69	Distribution Secondary	DEM	1,020,055	744,266	59,928	212,171	-	-	3,690	-	
70	Distribution	CUST	630,247	306,076	46,428	22,383	1,443	1,574	361	451,982	
71	Other	CUST	-	-	-	-	-	-	-	-	
72	TOTAL PROD, TRANS, & DIST PLANT		12,004,254	6,935,571	584,277	3,368,062	394,913	243,963	25,466	451,982	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
74	Production	DEM	30,060	17,261	1,435	9,290	1,187	855	32	-	122
75	Production	EGY	7,469	3,769	348	2,595	413	304	39	-	201
76	Transmission	DEM	5,299	3,073	254	1,621	202	145	4	-	117
77	Subtransmission	DEM	4,265	2,474	204	1,305	163	117	3	-	117
78	Distribution Primary	DEM	27,531	17,136	1,219	8,160	858	0	158	-	105
79	Distribution Secondary	DEM	8,947	6,528	526	1,861	-	-	32	-	106
80	Distribution	CUST	10,610	3,911	593	286	18	20	5	5,776	907
81	Other	CUST	14,371	12,818	1,243	306	1	0	4	-	412
82	TOTAL COMMUNICATION EQUIPMENT		108,551	66,969	5,822	25,423	2,843	1,441	277	5,776	
83	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
84	Production	DEM	7,463	4,297	357	2,313	296	213	8	-	122
86	Production	EGY	-	-	-	-	-	-	-	-	201
87	Transmission	DEM	2,580	1,485	122	783	98	70	2	-	117
88	Subtransmission	DEM	7,197	4,174	344	2,201	275	197	5	-	117
89	Distribution Primary	DEM	37,791	23,522	1,673	11,201	1,178	0	217	-	105
90	Distribution Secondary	DEM	6,519	4,757	383	1,356	-	-	24	-	106
91	Distribution	CUST	24,225	8,931	1,355	653	42	46	11	13,188	907
92	Other	CUST	32,813	29,265	2,837	699	2	0	9	-	412
93	TOTAL TRANSPORTATION EQUIPMENT		118,587	76,430	7,072	19,206	1,891	526	275	13,188	
94	<u>PLUS: GENERAL & INTANGIBLE</u>										
95	Production	DEM	402,516	231,131	19,221	124,396	15,899	11,442	427	-	122
97	Production - Solar	DEM	4,620	2,653	221	1,428	182	131	5	-	121
98	Production	EGY	102,740	51,846	4,791	35,692	5,682	4,186	543	-	201
99	Transmission	DEM	15,422	8,945	738	4,717	589	423	11	-	117
100	Subtransmission	DEM	43,359	25,149	2,075	13,261	1,655	1,188	31	-	117
101	Distribution Primary	DEM	234,845	146,171	10,396	69,608	7,321	0	1,348	-	105
102	Distribution Secondary	DEM	39,277	28,658	2,308	8,170	-	-	142	-	106
103	Distribution	CUST	145,948	53,805	8,161	3,935	254	277	64	79,453	907
104	Other	CUST	197,960	176,558	17,116	4,215	14	3	54	-	412
105	TOTAL GENERAL & INTANGIBLE		1,186,687	724,915	65,026	265,423	31,596	17,649	2,624	79,453	
106	<u>PLUS: ROU LEASES</u>										
107	Production	DEM	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	122
108	<u>EQUALS: PLANT IN SERVICE</u>										
111	Production	DEM	7,199,154	4,133,860	343,774	2,224,877	284,354	204,651	7,637	-	
112	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-	
113	Transmission	DEM	522,859	303,265	25,016	159,917	19,963	14,327	371	-	
114	Subtransmission	DEM	545,806	316,575	26,114	166,935	20,840	14,956	387	-	
115	Distribution Primary	DEM	2,138,740	1,331,186	94,677	633,924	66,676	0	12,277	-	
116	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-	
117	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399	
118	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-	
119	<u>TOTAL PLANT IN SERVICE</u>										
120			13,418,078	7,803,885	662,196	3,678,113	431,244	263,580	28,662	550,399	

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PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PLANT HELD FOR FUTURE USE</u>									
2	Production	DEM	26,353	15,133	1,258	8,144	1,041	749	28	122
3	Production - Solar	DEM	-	-	-	-	-	-	-	121
4	Production	EGY	-	-	-	-	-	-	-	201
5	Transmission	DEM	10,636	6,169	509	3,253	406	291	8	117
6	Subtransmission	DEM	10,453	6,063	500	3,197	399	286	7	117
7	Distribution Primary	DEM	20,590	12,816	911	6,103	642	0	118	105
8	Distribution Secondary	DEM	-	-	-	-	-	-	-	106
9	Distribution	CUST	-	-	-	-	-	-	-	907
10	Other	CUST	-	-	-	-	-	-	-	412
11										
12	TOTAL PLANT HELD FOR FUTURE USE		68,034	40,181	3,179	20,696	2,488	1,327	161	-

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LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION RESERVE</u>											
2	Production Demand	DEM	1,542,785	885,890	73,671	476,793	80,937	43,857	1,637	-	122	
3	Production Demand - Solar Facilities	DEM	222,986	128,042	10,648	88,913	8,809	6,339	237	-	121	
4	Production Energy	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-	201	
5	TOTAL PRODUCTION DEPRE RESERVE		<u>2,059,519</u>	<u>1,162,167</u>	<u>98,018</u>	<u>647,756</u>	<u>85,990</u>	<u>62,163</u>	<u>3,425</u>	-		
6												
7												
8	<u>TRANSMISSION RESERVE</u>											
9	Step-Up Substations	DEM	46,016	26,423	2,197	14,221	1,818	1,308	49	-	122	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		<u>46,016</u>	<u>26,423</u>	<u>2,197</u>	<u>14,221</u>	<u>1,818</u>	<u>1,308</u>	<u>49</u>	-		
12												
13	High-Volt Transmission LINES	DEM	132,871	77,067	6,357	40,639	5,073	3,641	94	-	117	
14												
15	Subtransmission											
16	Substations	DEM	43,645	25,314	2,088	13,349	1,666	1,196	31	-	117	
17	LINES	DEM	72,389	41,975	3,462	22,134	2,763	1,983	51	-	117	
18	Subtransmission		<u>116,013</u>	<u>67,289</u>	<u>5,551</u>	<u>35,483</u>	<u>4,430</u>	<u>3,179</u>	<u>82</u>	-		
19												
20	TOTAL TRANSMISSION DEPRE RESERVE		<u>294,899</u>	<u>170,778</u>	<u>14,105</u>	<u>90,342</u>	<u>11,320</u>	<u>8,128</u>	<u>225</u>	-		

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
21	DISTRIBUTION RESERVE										
22	Substations	DEM	92,546	57,602	4,097	27,431	2,885	0	531	-	105
23											
24	Poles Direct	CUST	14,632	-	-	-	-	-	14,632	-	310
25	Poles Primary	DEM	137,306	85,461	6,078	40,697	4,281	0	788	-	105
26	Poles Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
27	Poles Secondary	DEM	41,237	30,088	2,423	8,577	-	-	149	-	106
28	Poles Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
29	TOTAL POLES		193,174	115,549	8,501	49,275	4,281	0	937	14,632	
30											
31	OH LINES Direct	CUST	2,332	-	-	-	-	-	2,332	-	310
32	OH LINES Primary	DEM	129,230	80,435	5,721	38,304	4,029	0	742	-	105
33	OH LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
34	OH LINES Secondary	DEM	19,659	14,344	1,155	4,089	-	-	71	-	106
35	OH LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
36	TOTAL OH LINES		151,221	94,779	6,876	42,393	4,029	0	813	2,332	
37											
38	UG LINES Direct	CUST	72	-	-	-	-	-	72	-	310
39	UG LINES Primary	DEM	141,098	87,822	6,246	41,822	4,399	0	810	-	105
40	UG LINES Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
41	UG LINES Secondary	DEM	10,758	7,850	632	2,238	-	-	39	-	106
42	UG LINES Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
43	TOTAL UG LINES		151,929	95,671	6,878	44,059	4,399	0	849	72	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
46	Transformers Primary	DEM	61,807	38,470	2,736	18,320	1,927	0	355	-	105
47	Transformers Primary (MDS)	CUST	-	-	-	-	-	-	-	-	418
48	Transformers Secondary	DEM	313,999	229,104	18,447	65,311	-	-	1,136	-	106
49	Transformers Secondary (MDS)	CUST	-	-	-	-	-	-	-	-	420
50	TOTAL Transformers		375,806	267,574	21,183	83,631	1,927	0	1,491	-	
51											
52	Services	CUST	143,574	128,088	12,414	3,036	-	-	36	-	420
53	Meters	CUST	25,381	17,327	4,519	2,973	244	267	51	-	308
54	Installations on Customers' Premises	CUST	-	-	-	-	-	-	-	-	309
55	Street Lighting	CUST	132,134	-	-	-	-	-	-	132,134	310
56											
57	Distribution Reserve	DEM	947,639	631,175	47,535	246,789	17,520	0	4,621	-	
58	Distribution Reserve	CUST	318,125	145,415	16,932	6,009	244	267	88	149,170	
59											
60	TOTAL DISTRIBUTION DEP RESEVE		1,265,764	776,589	64,467	252,798	17,765	267	4,709	149,170	
61											
62											

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LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
63	<u>PROD, TRANS, & DIST RESERVE</u>											
64	Production	DEM	1,811,786	1,040,354	86,517	559,927	71,562	51,504	1,922	-		
65	Production	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-		
66	Transmission	DEM	132,871	77,067	6,357	40,639	5,073	3,641	94	-		
67	Subtransmission	DEM	116,013	67,289	5,551	35,483	4,430	3,179	82	-		
68	Distribution Primary	DEM	561,987	349,790	24,878	166,573	17,520	0	3,226	-		
69	Distribution Secondary	DEM	385,653	281,385	22,657	80,216	-	-	1,395	-		
70	Distribution	CUST	318,125	145,415	16,932	6,009	244	267	88	149,170		
71	Other	CUST	-	-	-	-	-	-	-	-		
72												
73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		3,620,182	2,109,535	176,590	990,896	115,074	70,558	8,359	149,170		

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
75	Production	DEM	13,816	7,933	660	4,270	546	393	15	-	122
76	Production	EGY	3,433	1,732	160	1,193	190	140	18	-	201
77	Transmission	DEM	2,435	1,412	117	745	93	67	2	-	117
78	Subtransmission	DEM	1,960	1,137	94	600	75	54	1	-	117
79	Distribution Primary	DEM	12,653	7,876	560	3,750	394	0	73	-	105
80	Distribution Secondary	DEM	4,112	3,000	242	855	-	-	15	-	106
81	Distribution	CUST	4,876	1,798	273	131	8	9	2	2,655	907
82	Other	CUST	6,605	5,891	571	141	0	0	2	-	412
83	TOTAL COMM EQUIP DEPRE RESERVE		49,891	30,780	2,676	11,684	1,307	662	127	2,655	
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
85	Production	DEM	2,681	1,539	128	828	106	76	3	-	122
86	Production	EGY	-	-	-	-	-	-	-	-	201
87	Transmission	DEM	891	517	43	273	34	24	1	-	117
88	Subtransmission	DEM	2,505	1,453	120	766	96	69	2	-	117
89	Distribution Primary	DEM	13,156	8,189	582	3,900	410	0	76	-	105
90	Distribution Secondary	DEM	2,270	1,656	133	472	-	-	8	-	106
91	Distribution	CUST	8,433	3,109	472	227	15	16	4	4,591	907
92	Other	CUST	11,423	10,188	988	243	1	0	3	-	412
93	TOTAL TRANSP EQUIP DEPRE RESERVE		41,360	26,651	2,466	6,710	661	185	96	4,591	
94	<u>PLUS: GENERAL & INTANGIBLE</u>										
95	Production	DEM	99,691	57,244	4,760	30,809	3,938	2,834	106	-	122
96	Production - Solar	DEM	439	252	21	136	17	12	0	-	121
97	Production	EGY	25,439	12,837	1,186	8,838	1,407	1,036	134	-	201
98	Transmission	DEM	3,818	2,215	183	1,168	146	105	3	-	117
99	Subtransmission	DEM	10,736	6,227	514	3,284	410	294	8	-	117
100	Distribution Primary	DEM	58,293	36,282	2,580	17,278	1,817	0	335	-	105
101	Distribution Secondary	DEM	9,725	7,096	571	2,023	-	-	35	-	106
102	Distribution	CUST	36,137	13,322	2,021	974	63	69	16	19,673	907
103	Other	CUST	49,095	43,788	4,245	1,045	4	1	13	-	412
104	TOTAL GENERAL & INTANGIBLE		293,374	179,263	16,082	65,555	7,801	4,351	650	19,673	
105	<u>EQUALS: DEPRECIATION RESERVE</u>										
106	Production	DEM	1,928,413	1,107,323	92,086	595,970	76,169	54,819	2,046	-	
107	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-	
108	Transmission	DEM	140,015	81,211	6,699	42,824	5,346	3,837	99	-	
109	Subtransmission	DEM	131,215	76,106	6,278	40,132	5,010	3,595	93	-	
110	Distribution Primary	DEM	646,089	402,136	28,601	191,501	20,142	0	3,709	-	
111	Distribution Secondary	DEM	401,759	293,137	23,603	83,566	-	-	1,453	-	
112	Distribution	CUST	367,572	163,644	19,697	7,342	330	360	109	176,089	
113	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-	
114	TOTAL ACCUM DEPRECIATION RESERVE		4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089	

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WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>MATERIALS & SUPPLIES</u>										
2	Production	DEM	91,095	52,308	4,350	28,153	3,598	2,590	97	-	122
3	Production	EGY	7,692	3,882	359	2,672	425	313	41	-	201
4	Transmission	DEM	6,738	3,908	322	2,061	257	185	5	-	117
5	Subtransmission	DEM	6,622	3,841	317	2,025	253	181	5	-	117
6	Distribution Primary	DEM	24,796	15,434	1,098	7,350	773	0	142	-	105
7	Distribution Secondary	DEM	13,757	10,038	808	2,861	-	-	50	-	106
8	Distribution	CUST	11,197	4,128	626	302	19	21	5	6,096	907
9	Other	CUST	-	-	-	-	-	-	-	-	412
10	TOTAL MATERIALS & SUPPLIES		161,897	93,537	7,880	45,424	5,326	3,290	344	6,096	
11											
12	<u>PLUS: EXCLUSIONS</u>										
13	Production	DEM	(276,878)	(158,987)	(13,221)	(85,568)	(10,936)	(7,871)	(294)	-	122
14	Production	EGY	(26,078)	(13,160)	(1,216)	(9,060)	(1,442)	(1,062)	(138)	-	201
15	Transmission	DEM	(20,443)	(11,857)	(978)	(6,253)	(781)	(560)	(14)	-	117
16	Subtransmission	DEM	(21,316)	(12,363)	(1,020)	(6,519)	(814)	(584)	(15)	-	117
17	Distribution Primary	DEM	(82,744)	(51,501)	(3,663)	(24,525)	(2,580)	(0)	(475)	-	105
18	Distribution Secondary	DEM	(41,186)	(30,050)	(2,420)	(8,567)	-	-	(149)	-	106
19	Distribution	CUST	(38,742)	(14,283)	(2,166)	(1,044)	(67)	(73)	(17)	(21,091)	907
20	Other	CUST	(9,394)	(8,378)	(812)	(200)	(1)	(0)	(3)	-	412
21	TOTAL CASH		(516,781)	(300,581)	(25,497)	(141,737)	(16,620)	(10,151)	(1,105)	(21,091)	
22											
23	<u>PLUS: NET ADDITIONS</u>										
24	Production	DEM	600,864	345,025	28,692	185,695	23,733	17,081	637	-	122
25	Production	EGY	56,593	28,559	2,639	19,661	3,130	2,306	299	-	201
26	Transmission	DEM	44,365	25,732	2,123	13,569	1,694	1,216	31	-	117
27	Subtransmission	DEM	46,258	26,830	2,213	14,148	1,766	1,268	33	-	117
28	Distribution Primary	DEM	179,567	111,765	7,949	53,224	5,598	0	1,031	-	105
29	Distribution Secondary	DEM	89,379	65,214	5,251	18,591	-	-	323	-	106
30	Distribution	CUST	84,076	30,995	4,702	2,267	146	159	37	45,770	907
31	Other	CUST	20,386	18,182	1,763	434	1	0	6	-	412
32	TOTAL NET ADDITIONS		1,121,487	652,302	55,332	307,568	36,069	22,029	2,397	45,770	
33											
34	<u>MINUS: NET DEDUCTIONS</u>										
35	Production	DEM	383,918	220,451	18,333	118,649	15,164	10,914	407	-	122
36	Production	EGY	36,160	18,248	1,686	12,562	2,000	1,473	191	-	201
37	Transmission	DEM	28,347	16,441	1,356	8,670	1,082	777	20	-	117
38	Subtransmission	DEM	29,556	17,143	1,414	9,040	1,128	810	21	-	117
39	Distribution Primary	DEM	114,733	71,412	5,079	34,007	3,577	0	659	-	105
40	Distribution Secondary	DEM	57,108	41,668	3,355	11,878	-	-	207	-	106
41	Distribution	CUST	53,720	19,804	3,004	1,448	93	102	23	29,245	907
42	Other	CUST	13,025	11,617	1,126	277	1	0	4	-	412
43	TOTAL NET DEDUCTIONS		716,567	416,784	35,354	196,532	23,046	14,075	1,531	29,245	

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TAMPA ELECTRIC COMPANY
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RATES WITH REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>PLUS: FUEL INVENTORY</u>										
45	Production	EGY	36,635	18,487	1,708	12,727	2,026	1,493	194	-	201
46	TOTAL FUEL INVENTORY		36,635	18,487	1,708	12,727	2,026	1,493	194	-	
47											
48	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>										
49	Production	DEM	31,163	17,894	1,488	9,631	1,231	886	33	-	
50	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-	
51	Transmission	DEM	2,313	1,341	111	707	88	63	2	-	
52	Subtransmission	DEM	2,008	1,165	96	614	77	55	1	-	
53	Distribution Primary	DEM	6,885	4,286	305	2,041	215	0	40	-	
54	Distribution Secondary	DEM	4,842	3,533	284	1,007	-	-	18	-	
55	Distribution	CUST	2,811	1,036	157	76	5	5	1	1,530	
56	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-	
57											
58	TOTAL WORKING CAPITAL		86,671	46,962	4,069	27,471	3,754	2,586	298	1,530	

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TAMPA ELECTRIC COMPANY
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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION CWIP</u>									
2	Production Demand	DEM	106,808	61,331	5,100	33,009	4,219	3,036	113	122
3	Production Demand - Solar	DEM	-	-	-	-	-	-	-	121
4	Production Energy	EGY	3,054	1,541	142	1,061	169	124	16	201
5	TOTAL PRODUCTION CWIP		<u>109,862</u>	<u>62,872</u>	<u>5,243</u>	<u>34,070</u>	<u>4,388</u>	<u>3,161</u>	<u>129</u>	
6										
7										
8	<u>TRANSMISSION CWIP</u>									
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	122
10	Hi-Volt Transmission	DEM	6,812	3,951	326	2,083	260	187	5	117
11	Subtransmission Common	DEM	6,695	3,883	320	2,048	256	183	5	117
12	TOTAL TRANSMISSION CWIP		<u>13,507</u>	<u>7,834</u>	<u>646</u>	<u>4,131</u>	<u>516</u>	<u>370</u>	<u>10</u>	
13										
14										
15	<u>DISTRIBUTION CWIP</u>									
16	Distribution Primary	DEM	(18,323)	(11,405)	(811)	(5,431)	(571)	(0)	(105)	105
17	Distribution Secondary	DEM	(10,166)	(7,417)	(597)	(2,115)	-	-	(37)	106
18	Distribution	CUST	(8,274)	(3,050)	(463)	(223)	(14)	(16)	(4)	907
19	TOTAL DISTRIBUTION CWIP		<u>(36,764)</u>	<u>(21,873)</u>	<u>(1,871)</u>	<u>(7,769)</u>	<u>(586)</u>	<u>(16)</u>	<u>(146)</u>	
20										
21										
22	<u>PROD. TRANS & DIST CWIP</u>									
23	Production	DEM	106,808	61,331	5,100	33,009	4,219	3,036	113	
24	Production	EGY	3,054	1,541	142	1,061	169	124	16	
25	Transmission	DEM	6,812	3,951	326	2,083	260	187	5	
26	Subtransmission	DEM	6,695	3,883	320	2,048	256	183	5	
27	Distribution Primary	DEM	(18,323)	(11,405)	(811)	(5,431)	(571)	(0)	(105)	
28	Distribution Secondary	DEM	(10,166)	(7,417)	(597)	(2,115)	-	-	(37)	
29	Distribution	CUST	(8,274)	(3,050)	(463)	(223)	(14)	(16)	(4)	
30	Other	CUST	-	-	-	-	-	-	-	
31	TOTAL PROD. TRANS & DIST CWIP		<u>86,605</u>	<u>48,833</u>	<u>4,018</u>	<u>30,432</u>	<u>4,318</u>	<u>3,515</u>	<u>(7)</u>	<u>(4,504)</u>

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
32	<u>PLUS: GENERAL CWIP</u>											
33	Production	DEM	48,112	27,626	2,297	14,869	1,900	1,368	51	-	122	
34	Production	EGY	12,702	6,410	592	4,413	702	517	67	-	201	
35	Transmission	DEM	1,907	1,106	91	583	73	52	1	-	117	
36	Subtransmission	DEM	5,360	3,109	256	1,640	205	147	4	-	117	
37	Distribution Primary	DEM	28,149	17,520	1,246	8,343	878	0	162	-	105	
38	Distribution Secondary	DEM	4,856	3,543	285	1,010	-	-	18	-	106	
39	Distribution	CUST	18,044	8,652	1,009	486	31	34	8	9,823	907	
40	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	412	
41	TOTAL GENERAL CWIP											
42			143,570	87,765	7,891	31,864	3,791	2,119	317	9,823		
43	<u>EQUALS: TOTAL CWIP</u>											
44	Production	DEM	154,919	88,957	7,398	47,877	6,119	4,404	164	-		
45	Production	EGY	15,756	7,951	735	5,474	871	642	83	-		
46	Transmission	DEM	8,719	5,057	417	2,667	333	239	6	-		
47	Subtransmission	DEM	12,055	6,992	577	3,687	460	330	9	-		
48	Distribution Primary	DEM	9,825	6,115	435	2,912	306	0	56	-		
49	Distribution Secondary	DEM	(5,310)	(3,874)	(312)	(1,104)	-	-	(19)	-		
50	Distribution	CUST	9,769	3,602	546	263	17	19	4	5,318		
51	Other	CUST	24,441	21,798	2,113	520	2	0	7	-		
52												
53	TOTAL CWIP											
			230,175	136,598	11,909	62,296	8,109	5,634	310	5,318		

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

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
1	<u>PLANT IN SERVICE</u>											
2	Production	DEM	7,199,154	4,133,860	343,774	2,224,877	284,354	204,651	7,637	-		
3	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
4	Transmission	DEM	522,859	303,265	25,016	159,917	19,963	14,327	371	-		
5	Subtransmission	DEM	545,806	316,575	26,114	166,935	20,840	14,956	387	-		
6	Distribution Primary	DEM	2,138,740	1,331,186	94,677	633,924	66,676	0	12,277	-		
7	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-		
8	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399		
9	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
10	TOTAL PLANT IN SERVICE		13,418,078	7,803,885	662,196	3,678,113	431,244	283,580	28,662	550,399		
11	<u>PLUS: PLANT HELD FOR FUTURE USE</u>											
13	Production	DEM	26,353	15,133	1,258	8,144	1,041	749	28	-		
14	Production	EGY	-	-	-	-	-	-	-	-		
15	Transmission	DEM	10,636	6,169	509	3,253	406	291	8	-		
16	Subtransmission	DEM	10,453	6,063	500	3,197	399	286	7	-		
17	Distribution Primary	DEM	20,590	12,816	911	6,103	642	0	118	-		
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	-		
19	Distribution	CUST	-	-	-	-	-	-	-	-		
20	Other	CUST	-	-	-	-	-	-	-	-		
21	TOTAL PLANT HELD FOR FUTURE USE		68,034	40,181	3,179	20,698	2,488	1,327	161	-		
22	<u>EQUALS: TOTAL PLANT</u>											
24	Production	DEM	7,225,507	4,148,992	345,033	2,233,022	285,395	205,400	7,665	-		
25	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
26	Transmission	DEM	533,495	309,434	25,525	163,170	20,370	14,618	378	-		
27	Subtransmission	DEM	556,259	322,638	26,614	170,132	21,239	15,242	394	-		
28	Distribution Primary	DEM	2,159,331	1,344,002	95,589	640,027	67,318	0	12,395	-		
29	Distribution Secondary	DEM	1,074,798	784,208	63,144	223,557	-	-	3,888	-		
30	Distribution	CUST	1,011,030	372,723	56,537	27,257	1,757	1,917	440	550,399		
31	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
32	TOTAL PLANT		13,486,112	7,844,066	665,375	3,698,811	433,732	264,907	28,823	550,399		
33	<u>LESS: DEPRECIATION RESERVE</u>											
35	Production	DEM	1,928,413	1,107,323	92,086	595,970	76,169	54,819	2,046	-		
36	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-		
37	Transmission	DEM	140,015	81,211	6,699	42,824	5,346	3,837	99	-		
38	Subtransmission	DEM	131,215	76,106	6,278	40,132	5,010	3,595	93	-		
39	Distribution Primary	DEM	646,089	402,136	28,601	191,501	20,142	0	3,709	-		
40	Distribution Secondary	DEM	401,759	293,137	23,603	83,566	-	-	1,453	-		
41	Distribution	CUST	367,572	163,644	19,697	7,342	330	360	109	176,089		
42	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-		
43	TOTAL DEPRECIATION RESERVE		4,004,807	2,346,229	197,813	1,074,844	124,844	75,756	9,232	176,089		

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RATES WITH REVENUE DEFICIENCY ADDITION
 PROD. CAP. ALLOC. METHOD: 12 CP & 1/13th AD
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
 Tampa Electric 2025 OB Budget

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

NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR	
44	<u>EQUALS: NET PLANT</u>											
45	Production	DEM	5,297,094	3,041,669	252,947	1,637,051	209,226	150,581	5,619	-		
46	Production	EGY	357,929	180,623	16,692	124,347	19,794	14,582	1,891	-		
47	Transmission	DEM	393,480	228,223	18,826	120,346	15,024	10,782	279	-		
48	Subtransmission	DEM	425,045	246,532	20,336	130,000	16,229	11,647	301	-		
49	Distribution Primary	DEM	1,513,241	941,866	66,988	448,525	47,178	0	8,687	-		
50	Distribution Secondary	DEM	673,039	491,071	39,541	139,992	-	-	2,435	-		
51	Distribution	CUST	643,458	209,079	36,840	19,915	1,427	1,557	331	374,310		
52	Other	CUST	178,020	158,774	15,392	3,791	13	2	49	-		
53	TOTAL NET PLANT		9,481,305	5,497,837	467,562	2,623,967	308,888	189,151	19,591	374,310		
54	<u>PLUS: WORKING CAPITAL</u>											
55	<u>PLUS: WORKING CAPITAL</u>											
56	Production	DEM	31,163	17,894	1,488	9,631	1,231	886	33	-		
57	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-		
58	Transmission	DEM	2,313	1,341	111	707	88	63	2	-		
59	Subtransmission	DEM	2,008	1,165	96	614	77	55	1	-		
60	Distribution Primary	DEM	6,885	4,286	305	2,041	215	0	40	-		
61	Distribution Secondary	DEM	4,842	3,533	284	1,007	-	-	18	-		
62	Distribution	CUST	2,811	1,036	157	76	5	5	1	1,530		
63	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-		
64	TOTAL WORKING CAPITAL		86,671	46,962	4,069	27,471	3,754	2,586	298	1,530		
65	<u>PLUS: CWIP</u>											
66	<u>PLUS: CWIP</u>											
67	Production	DEM	154,919	88,957	7,398	47,877	6,119	4,404	164	-		
68	Production	EGY	15,756	7,951	735	5,474	871	642	83	-		
69	Transmission	DEM	8,719	5,057	417	2,667	333	239	6	-		
70	Subtransmission	DEM	12,055	6,992	577	3,687	460	330	9	-		
71	Distribution Primary	DEM	9,825	6,115	435	2,912	306	0	56	-		
72	Distribution Secondary	DEM	(5,310)	(3,874)	(312)	(1,104)	-	-	(19)	-		
73	Distribution	CUST	9,769	3,602	546	263	17	19	4	5,318		
74	Other	CUST	24,441	21,798	2,113	520	2	0	7	-		
75	TOTAL CWIP		230,175	136,598	11,909	62,296	8,109	5,634	310	5,318		
76	<u>EQUALS: RATE BASE</u>											
77	<u>EQUALS: RATE BASE</u>											
78	Production	DEM	5,483,176	3,148,520	261,833	1,694,560	216,576	155,871	5,817	-		
79	Production	EGY	412,367	208,084	19,230	143,259	22,804	16,800	2,179	-		
80	Transmission	DEM	404,511	234,622	19,354	123,720	15,445	11,084	287	-		
81	Subtransmission	DEM	439,108	254,688	21,009	134,301	16,766	12,032	311	-		
82	Distribution Primary	DEM	1,529,952	952,267	67,728	453,479	47,697	0	8,782	-		
83	Distribution Secondary	DEM	672,571	490,730	39,514	139,894	-	-	2,433	-		
84	Distribution	CUST	656,038	213,717	37,543	20,254	1,449	1,581	336	381,159		
85	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-		
86	TOTAL RATE BASE		9,798,150	5,681,397	483,540	2,713,734	320,751	197,370	20,200	381,159		

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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	915,272	525,562	43,708	282,862	36,152	26,018	971	-
3	Production	EGY	109,743	55,493	5,117	38,041	6,047	4,466	579	-
4	Transmission	DEM	56,209	32,602	2,689	17,192	2,146	1,540	40	-
5	Subtransmission	DEM	69,754	40,458	3,337	21,334	2,663	1,911	49	-
6	Distribution Primary	DEM	273,310	170,113	12,099	81,009	8,521	0	1,569	-
7	Distribution Secondary	DEM	121,200	88,431	7,120	25,209	-	-	438	-
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	145,570	58,734	11,350	6,434	479	522	108	66,944
9	Other: Meter Reading, Billing, Cust Srv	CUST	75,735	67,519	6,549	1,633	8	2	23	(0)
10	Revenue Associated Expense & Fees	REV	5,820	3,392	312	1,544	184	109	12	270
11	TOTAL BASE REVENUE REQUIREMENTS		<u>1,772,612</u>	<u>1,043,305</u>	<u>92,280</u>	<u>475,258</u>	<u>56,199</u>	<u>34,568</u>	<u>3,790</u>	<u>67,214</u>
12										
13	Revenue Expense Expansion Factor		1.00329							
14	<u>BILLING UNITS (ANNUAL)</u>									
15	<u>MWh Sales Related To:</u>									
16	Production & Transmission (Factor 404)		10,290,068	950,936	7,089,279	1,148,446	847,767	107,728		
17	Distribution Primary (Factor 405)		10,290,068	950,936	7,088,228	1,148,446	-	107,728		
18	Distribution Secondary (Factor 406)		10,290,068	950,936	7,005,110	-	-	107,728		
19										
20	<u>Billing kW Related To:</u>									
21	Production & Transmission (Factor 401)				18,168,858	2,634,853	3,203,802			
22	Distribution Primary (Factor 402)				18,166,433	2,634,853	-			
23	Distribution Secondary (Factor 403)				17,938,641	-	-			
24										
25	Annual Bills (Factor 412)	Customer Days	280,724,055	9,229,284	894,696	220,356	744	132	2,832	
26										
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 0.21	\$ 6.49	\$ 12.73	\$ 29.29	\$ 645.38	\$ 3,968.79	\$ 39.26	
30	Meter Reading, Billing, Cust Srv		\$ 0.24	\$ 7.34	\$ 7.34	\$ 7.43	\$ 11.24	\$ 13.64	\$ 8.28	
31	TOTAL CUSTOMER		\$ 0.45	\$ 13.83	\$ 20.07	\$ 36.73	\$ 656.62	\$ 3,982.42	\$ 46.54	
32										
33	Production Energy (cents/kWh)			0.541	0.540	0.538	0.528	0.529	0.540	
34										
35	Capacity Related									
36	Based on MWh Sales - (cents/kWh)									
37	Production			5.124	4.611	4.003	3.158	3.079	0.904	
38	Transmission			0.712	0.636	0.545	0.420	0.408	0.083	
39	Distribution Primary			1.659	1.276	1.147	0.744	0.000	1.461	
40	Distribution Secondary			0.862	0.751	0.361	0.000	0.000	0.408	
41										
42	Based on Billing KW Demand - (\$/kWh/month)									
43	Production Demand					\$ 15.62	\$ 13.77	\$ 8.15		
44	Transmission Demand					\$ 2.13	\$ 1.83	\$ 1.08		
45	Distribution Primary Demand					\$ 4.47	\$ 3.24	\$ -		
46	Distribution Secondary Demand					\$ 1.41	\$ -	\$ -		

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DERIVATION OF D-E-C COSTS - DECCST

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

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>								
2	Production	DEM	5,483,176	3,148,520	261,833	1,694,560	216,576	155,871	5,817
3	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179
4	Transmission	DEM	404,511	234,622	19,354	123,720	15,445	11,084	287
5	Subtransmission	DEM	439,108	254,688	21,009	134,301	16,766	12,032	311
6	Distribution Primary	DEM	1,529,962	952,267	67,728	453,479	47,697	0	8,782
7	Distribution Secondary	DEM	672,571	490,730	39,514	139,894	-	-	2,433
8	Distribution	CUST	656,038	213,717	37,543	20,254	1,449	1,581	336
9	Other	CUST	200,427	178,758	17,329	4,268	14	3	55
10	TOTAL RATE BASE		9,798,150	5,681,397	463,540	2,713,734	320,751	197,370	20,200
11									
12	<u>MULTIPLIED BY RATE OF RETURN</u>		7.37	7.37	7.37	7.37	7.37	7.37	7.37
13									
14	<u>EQUALS: RETURN ON RATE BASE</u>								
15	Production	DEM	404,110	232,046	19,297	124,889	15,962	11,488	429
16	Production	EGY	30,391	15,337	1,417	10,558	1,681	1,238	161
17	Transmission	DEM	29,812	17,292	1,426	9,118	1,138	817	21
18	Subtransmission	DEM	32,362	18,771	1,548	9,896	1,236	887	23
19	Distribution Primary	DEM	112,757	70,182	4,992	33,421	3,515	0	647
20	Distribution Secondary	DEM	49,568	36,167	2,912	10,310	-	-	179
21	Distribution	CUST	48,350	15,751	2,767	1,493	107	116	25
22	Other	CUST	14,771	13,174	1,277	315	1	0	4
23	TOTAL RETURN ON RATE BASE		722,124	418,719	35,637	200,002	23,639	14,546	1,489
24									
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs., ITC and PDA)</u>								
26	Production	DEM	(68,583)	(39,381)	(3,275)	(21,195)	(2,709)	(1,950)	(73)
27	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)
28	Transmission	DEM	(1,396)	(810)	(67)	(427)	(53)	(38)	(1)
29	Subtransmission	DEM	(1,044)	(605)	(50)	(319)	(40)	(29)	(1)
30	Distribution Primary	DEM	(4,002)	(2,491)	(177)	(1,186)	(125)	(0)	(23)
31	Distribution Secondary	DEM	(1,260)	(920)	(74)	(262)	-	-	(5)
32	Distribution	CUST	(7,111)	(2,622)	(398)	(192)	(12)	(13)	(3)
33	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(3,871)
34	TOTAL ADJ'S TO INCOME TAXES		(88,980)	(49,972)	(4,334)	(25,247)	(3,202)	(2,223)	(130)
35									
36	<u>LESS INTEREST EXPENSE</u>								
37	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108
38	Production	EGY	7,629	3,860	356	2,650	422	311	40
39	Transmission	DEM	7,483	4,340	358	2,289	286	205	5
40	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6
41	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162
42	Distribution Secondary	DEM	12,443	9,079	731	2,588	-	-	45
43	Distribution	CUST	12,137	4,474	679	327	21	23	5
44	Other	CUST	3,708	3,307	321	79	0	0	1
45	TOTAL INTEREST EXPENSE		181,268	105,626	8,930	50,157	5,928	3,645	373

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
46	<u>PLUS PERMANENT TIMING DIFFERENCES</u>									
47	Production	DEM	4,072	2,338	194	1,258	161	116	4	-
48	Production	EGY	306	155	14	106	17	12	2	-
49	Transmission	DEM	300	174	14	92	11	8	0	-
50	Subtransmission	DEM	326	189	16	100	12	9	0	-
51	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-
52	Distribution Secondary	DEM	499	364	29	104	-	-	2	-
53	Distribution	CUST	487	180	27	13	1	1	0	265
54	Other	CUST	149	133	13	3	0	0	0	-
55	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,240	358	2,013	238	146	15	265
56	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>									
57	Production	DEM	238,160	136,755	11,373	73,803	9,407	6,770	253	-
58	Production	EGY	18,326	9,248	855	6,366	1,013	747	97	-
59	Transmission	DEM	21,233	12,316	1,016	6,494	811	582	15	-
60	Subtransmission	DEM	23,521	13,643	1,125	7,194	898	644	17	-
61	Distribution Primary	DEM	81,588	50,782	3,612	24,183	2,544	0	468	-
62	Distribution Secondary	DEM	36,365	26,533	2,136	7,564	-	-	132	-
63	Distribution	CUST	28,589	8,835	1,718	987	74	81	17	17,878
64	Other	CUST	10,371	9,250	897	221	1	0	3	-
65	TOTAL OPER INCOME BEFORE FIT		459,154	267,360	22,731	126,612	14,748	8,624	1,001	17,878
66	<u>PLUS: OPER. INCOME.*(FIT/(1-FIT))</u>									
67	Production	DEM	63,308	36,353	3,023	19,565	2,501	1,800	67	-
68	Production	EGY	4,871	2,458	227	1,692	269	198	26	-
69	Transmission	DEM	5,644	3,274	270	1,726	216	155	4	-
70	Subtransmission	DEM	6,252	3,627	299	1,912	239	171	4	-
71	Distribution Primary	DEM	21,688	13,499	960	6,428	676	0	124	-
72	Distribution Secondary	DEM	9,667	7,053	568	2,011	-	-	35	-
73	Distribution	CUST	7,666	2,348	457	262	20	22	4	4,752
74	Other	CUST	2,757	2,459	238	59	0	0	1	-
75	TOTAL FEDERAL INCOME TAX		122,054	71,071	6,042	33,656	3,920	2,346	266	4,752
76	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
77	Production	DEM	301,469	173,108	14,396	93,168	11,908	8,570	320	-
78	Production	EGY	23,197	11,706	1,082	8,059	1,283	945	123	-
79	Transmission	DEM	26,878	15,589	1,286	8,221	1,026	736	19	-
80	Subtransmission	DEM	29,774	17,269	1,425	9,106	1,137	816	21	-
81	Distribution Primary	DEM	103,276	64,281	4,572	30,611	3,220	0	593	-
82	Distribution Secondary	DEM	46,032	33,586	2,704	9,575	-	-	167	-
83	Distribution	CUST	37,455	11,183	2,174	1,249	94	102	21	22,631
84	Other	CUST	13,128	11,708	1,135	280	1	0	4	-
85	TOTAL FEDERAL TAXABLE INCOME		661,208	338,431	28,774	160,268	18,668	11,170	1,267	22,631

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
90	<u>PLUS: STATE INC TAX = FED. TAX. INCOME *SIT/(1-SIT)</u>									
91	Production	DEM	17,546	10,075	838	5,422	693	499	19	-
92	Production	EGY	1,350	681	63	469	75	55	7	-
93	Transmission	DEM	1,564	907	75	478	60	43	1	-
94	Subtransmission	DEM	1,733	1,005	83	530	66	47	1	-
95	Distribution Primary	DEM	6,011	3,741	266	1,782	187	0	35	-
96	Distribution Secondary	DEM	2,679	1,955	157	557	-	-	10	-
97	Distribution	CUST	2,180	651	127	73	5	6	1	1,317
98	Other	CUST	764	681	66	16	0	0	0	-
99	TOTAL STATE INCOME TAX		<u>33,827</u>	<u>19,697</u>	<u>1,675</u>	<u>9,328</u>	<u>1,086</u>	<u>650</u>	<u>74</u>	<u>1,317</u>
100										
101										
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>									
103	Production	DEM	4,072	2,338	194	1,258	161	116	4	-
104	Production	EGY	306	155	14	106	17	12	2	-
105	Transmission	DEM	300	174	14	92	11	8	0	-
106	Subtransmission	DEM	326	189	16	100	12	9	0	-
107	Distribution Primary	DEM	1,136	707	50	337	35	0	7	-
108	Distribution Secondary	DEM	499	364	29	104	-	-	2	-
109	Distribution	CUST	487	180	27	13	1	1	0	265
110	Other	CUST	149	133	13	3	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		<u>7,276</u>	<u>4,240</u>	<u>358</u>	<u>2,013</u>	<u>238</u>	<u>146</u>	<u>15</u>	<u>265</u>
112										
113	<u>PLUS INTEREST EXPENSE</u>									
114	Production	DEM	101,439	58,248	4,844	31,349	4,007	2,884	108	-
115	Production	EGY	7,629	3,850	356	2,650	422	311	40	-
116	Transmission	DEM	7,483	4,340	358	2,289	286	205	5	-
117	Subtransmission	DEM	8,123	4,712	389	2,485	310	223	6	-
118	Distribution Primary	DEM	28,304	17,617	1,253	8,389	882	0	162	-
119	Distribution Secondary	DEM	12,443	9,079	731	2,588	-	-	45	-
120	Distribution	CUST	12,137	4,474	679	327	21	23	5	6,607
121	Other	CUST	3,708	3,307	321	79	0	0	1	-
122	TOTAL INTEREST EXPENSE		<u>181,266</u>	<u>105,626</u>	<u>8,930</u>	<u>50,157</u>	<u>5,928</u>	<u>3,645</u>	<u>373</u>	<u>6,607</u>
123										
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
125	Production	DEM	416,382	239,092	19,893	128,681	16,446	11,837	442	-
126	Production	EGY	31,870	16,083	1,486	11,072	1,762	1,298	168	-
127	Transmission	DEM	35,625	20,663	1,704	10,896	1,360	976	25	-
128	Subtransmission	DEM	39,304	22,797	1,881	12,021	1,501	1,077	28	-
129	Distribution Primary	DEM	136,455	84,932	6,041	40,445	4,254	0	783	-
130	Distribution Secondary	DEM	60,654	44,255	3,563	12,616	-	-	219	-
131	Distribution	CUST	51,284	16,129	2,952	1,636	120	130	27	30,290
132	Other	CUST	17,451	15,564	1,509	372	1	0	5	-
133	TOTAL OPERATING INCOME BEFORE TAXES		<u>789,024</u>	<u>459,614</u>	<u>39,020</u>	<u>217,739</u>	<u>25,445</u>	<u>15,319</u>	<u>1,698</u>	<u>30,290</u>

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
134	<u>PLUS: TAXES OTHER THAN INCOME</u>								
135	Production	DEM	51,197	29,398	2,445	15,822	2,022	1,455	54
136	Production	EGY	5,739	2,896	268	1,994	317	234	30
137	Transmission	DEM	3,580	2,076	171	1,095	137	98	3
138	Subtransmission	DEM	4,118	2,388	197	1,259	157	113	3
139	Distribution Primary	DEM	16,853	10,490	746	4,995	525	0	97
140	Distribution Secondary	DEM	7,340	5,355	431	1,527	-	-	27
141	Distribution	CUST	8,437	3,110	472	227	15	16	4
142	Other	CUST	4,329	3,861	374	92	0	0	1
143	TOTAL TAXES OTHER THAN INCOME		101,592	59,575	5,104	27,012	3,174	1,916	218
144									4,593
145	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>								
146	Production	DEM	290,552	166,839	13,874	89,794	11,476	8,260	308
147	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162
148	Transmission	DEM	14,347	8,321	686	4,388	548	393	10
149	Subtransmission	DEM	15,521	9,002	743	4,747	593	425	11
150	Distribution Primary	DEM	76,341	47,516	3,379	22,628	2,380	0	438
151	Distribution Secondary	DEM	43,855	31,998	2,576	9,122	-	-	159
152	Distribution	CUST	47,757	19,058	3,756	2,174	164	179	37
153	Other	CUST	12,431	11,087	1,075	265	1	0	3
154	TOTAL DEPREC & AMORTIZ EXPENSE		531,436	309,280	27,518	143,759	16,856	10,505	1,128
155									22,390
156	<u>PLUS: LOSS ON DISPOSITION & MISC.</u>								
157	Production	DEM	-	-	-	-	-	-	-
158	Production	EGY	-	-	-	-	-	-	-
159	Transmission	DEM	-	-	-	-	-	-	-
160	Subtransmission	DEM	-	-	-	-	-	-	-
161	Distribution Primary	DEM	-	-	-	-	-	-	-
162	Distribution Secondary	DEM	-	-	-	-	-	-	-
163	Distribution	CUST	-	-	-	-	-	-	-
164	Other	CUST	-	-	-	-	-	-	-
165	TOTAL OTHER EXPENSES		-	-	-	-	-	-	-
166									-
167	<u>PLUS: O & M EXPENSE</u>								
168	Production	DEM	159,622	91,657	7,622	49,331	6,305	4,538	169
169	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220
170	Transmission	DEM	3,639	2,111	174	1,113	139	100	3
171	Subtransmission	DEM	11,121	6,450	532	3,401	425	305	8
172	Distribution Primary	DEM	58,782	36,587	2,602	17,423	1,833	0	337
173	Distribution Secondary	DEM	9,777	7,134	574	2,034	-	-	35
174	Distribution	CUST	38,382	21,544	4,186	2,404	181	197	40
175	Other	CUST	88,841	59,574	5,763	2,903	190	109	31
176	TOTAL O & M EXPENSE		391,771	246,053	23,395	93,063	11,372	6,944	844
									10,100

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES	
177	<u>PLUS: FUEL & POWER TRANSACTIONS</u>									
178	Production Demand	DEM	-	-	-	-	-	-	-	
179	Production Energy	EGY	626	316	29	218	35	26	3	
180	TOTAL FUEL & POWER TRANSACTIONS		626	316	29	218	35	26	3	
181										
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>									
183	Production	DEM	917,752	526,987	43,825	283,629	36,250	26,089	974	
184	Production	EGY	110,474	55,749	5,152	38,379	6,109	4,501	584	
185	Transmission	DEM	57,191	33,171	2,736	17,492	2,184	1,567	41	
186	Subtransmission	DEM	70,063	40,638	3,352	21,429	2,675	1,920	50	
187	Distribution Primary	DEM	288,431	179,524	12,768	85,491	8,992	0	1,656	
188	Distribution Secondary	DEM	121,625	88,742	7,145	25,298	-	-	440	
189	Distribution	CUST	145,861	59,841	11,366	6,441	479	523	108	
190	Other	CUST	103,052	90,086	8,721	3,631	192	110	41	
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,814,450	1,074,739	95,066	481,791	56,881	34,709	3,892	
192									67,373	
193	<u>PLUS: ADDL. REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>									
194	Production	DEM	(1)	19	(4)	6	(0)	3	0	
195	Production	EGY	(0)	2	(0)	1	(0)	1	0	
196	Transmission	DEM	(0)	1	(0)	0	(0)	0	0	
197	Subtransmission	DEM	(0)	2	(0)	0	(0)	0	0	
198	Distribution Primary	DEM	(0)	7	(1)	2	(0)	0	0	
199	Distribution Secondary	DEM	(0)	3	(1)	1	-	-	0	
200	Distribution	CUST	(0)	2	(1)	0	(0)	0	0	
201	Other	CUST	(0)	3	(1)	0	(0)	0	0	
202	TOTAL REVENUE TAXES		(2)	40	(9)	10	(0)	5	1	
203									(46)	
204	<u>EQUALS: TOTAL REVENUES</u>									
205	Production	DEM	917,751	527,006	43,820	283,634	36,250	26,092	974	
206	Production	EGY	110,474	55,751	5,151	38,380	6,109	4,501	584	
207	Transmission	DEM	57,191	33,173	2,736	17,492	2,184	1,567	41	
208	Subtransmission	DEM	70,063	40,639	3,352	21,429	2,675	1,920	50	
209	Distribution Primary	DEM	288,431	179,531	12,767	85,493	8,992	0	1,656	
210	Distribution Secondary	DEM	121,625	88,745	7,145	25,299	-	-	440	
211	Distribution	CUST	145,861	59,844	11,365	6,442	479	523	108	
212	Other	CUST	103,052	90,090	8,721	3,631	192	110	41	
213	TOTAL REVENUES		1,814,448	1,074,776	95,057	481,801	56,881	34,714	3,892	
									67,325	

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
214	<u>LESS: REVENUE OTHER THAN SALES</u>								
215	Production	DEM	1,851	1,063	88	572	73	53	2
216	Production	EGY	683	232	33	322	60	33	4
217	Transmission	DEM	932	540	45	285	36	26	1
218	Subtransmission	DEM	256	148	12	78	10	7	0
219	Distribution Primary	DEM	14,946	9,302	662	4,430	466	0	86
220	Distribution Secondary	DEM	349	254	20	73	-	-	1
221	Distribution	CUST	216	80	12	6	0	0	0
222	Other	CUST	21,497	19,178	1,859	455	0	0	5
223									
224	TOTAL REVENUE OTHER THAN SALES		40,729	30,799	2,731	6,220	645	118	99
225									
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREME</u>								
227	Production	DEM	915,900	525,943	43,732	283,062	36,177	26,040	972
228	Production	EGY	109,791	55,519	5,118	38,059	6,049	4,469	580
229	Transmission	DEM	56,259	32,632	2,691	17,207	2,148	1,542	40
230	Subtransmission	DEM	69,808	40,491	3,340	21,351	2,665	1,913	50
231	Distribution Primary	DEM	273,485	170,229	12,105	81,063	8,526	0	1,570
232	Distribution Secondary	DEM	121,277	88,491	7,124	25,226	-	-	439
233	Distribution	CUST	145,645	59,764	11,353	6,436	479	522	108
234	Other	CUST	81,555	70,911	6,862	3,177	192	110	35
235									
236	TOTAL SALES REVENUE		1,773,719	1,043,980	92,326	475,581	56,236	34,596	3,793

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ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
101	Jurisdictional Production Capacity - 4 CP % of Total Company	kW %	3,929,693 100.0000%	2,293,414 58.3611%	189,972 4.8343%	1,182,868 30.1008%	151,726 3.8610%	108,896 2.7711%	2,818 0.0717%	- 0.0000%
105	Distribution Primary Capacity - NCP % of Total Company	kW %	4,697,938 100.0000%	2,924,072 62.2416%	207,967 4.4268%	1,392,471 29.6400%	146,460 3.1175%	0 0.0000%	26,968 0.5740%	- 0.0000%
106	Distri. Secondary Capacity - Customer Max Demands % of Total Company	kW %	7,187,230 100.0000%	5,244,042 72.9633%	422,249 5.8750%	1,494,939 20.7999%	- 0.0000%	- 0.0000%	25,999 0.3617%	- 0.0000%
117	Transmission - 12 CP % of Total Company	kW %	3,974,500 100.0000%	2,305,262 58.0013%	190,161 4.7845%	1,215,603 30.5850%	151,752 3.8181%	108,905 2.7401%	2,818 0.0709%	- 0.0000%
118	Transmission - 12 CP % of Total Company	kW %	3,974,500 100.0000%	2,305,262 58.0013%	190,161 4.7845%	1,215,603 30.5850%	151,752 3.8181%	108,905 2.7401%	2,818 0.0709%	- 0.0000%
121	12 CP & 1/13th AD (solar allocator placeholder) % of Total Company	% %	100.0000% 100.0000%	57.4215% 57.4215%	4.7752% 4.7752%	30.9047% 30.9047%	3.9498% 3.9498%	2.8427% 2.8427%	0.1061% 0.1061%	0.0000% 0.0000%
122	Production Capacity - 12 CP & 1/13th AD % of Total Company	% %	100.0000% 100.0000%	57.4215% 57.4215%	4.7752% 4.7752%	30.9047% 30.9047%	3.9498% 3.9498%	2.8427% 2.8427%	0.1061% 0.1061%	0.0000% 0.0000%
123	Transmission - 12 CP % of Total Company	% %	0.0000% 0.0000%	58.0013% 58.0013%	4.7845% 4.7845%	30.5850% 30.5850%	3.8181% 3.8181%	2.7401% 2.7401%	0.0709% 0.0709%	0.0000% 0.0000%
124	Production Capacity - 12 CP & 25% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
125	Production Capacity - 12 CP & 50% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
126	Proposed Production Capacity - 12CP & 25% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
128	Proposed Production Capacity - 12CP & 50% AD % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
201	Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	10,856,246 50.4634%	1,003,244 4.6634%	7,473,780 34.7406%	1,189,706 5.5301%	876,470 4.0741%	113,655 0.5283%	- 0.0000%
202	Direct Assignment - Wholesale % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%
204	Retail Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	10,856,246 50.4634%	1,003,244 4.6634%	7,473,780 34.7406%	1,189,706 5.5301%	876,470 4.0741%	113,655 0.5283%	- 0.0000%
205	Retail Jurisdictional Direct Assignment % of Total Company	% %	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%	0.0000% 0.0000%

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ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
308	Meter Investment Assignment	\$000's	255,853,087	174,663,821	45,550,090	29,969,441	2,463,582	2,687,871	518,282	-
308	% of Total Company	%	100.0000%	68.2672%	17.8032%	11.7135%	0.9629%	1.0506%	0.2026%	0.0000%
309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
309	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
310	% of Total Company	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
311	Meter Reading - Direct Allocation	\$	57,640,822	51,110,227	5,004,320	1,451,203	21,794	7,817	45,461	-
311	% of Total Company	%	100.0000%	88.6702%	8.6819%	2.5177%	0.0376%	0.0136%	0.0789%	0.0000%
401	Billing kW - Power Supply (P&T)	kW	35,356,244	10,290,068	950,936	18,168,858	2,634,853	3,203,802	107,728	-
401	% of Total Company	%	100.0000%	29.1040%	2.6896%	51.3880%	7.4523%	9.0615%	0.3047%	0.0000%
402	Billing kW - Distribution Primary Capacity	kW	32,150,017	10,290,068	950,936	18,166,433	2,634,853	-	107,728	-
402	% of Total Company	%	100.0000%	32.0064%	2.9578%	56.5052%	8.1955%	0.0000%	0.3351%	0.0000%
403	Billing kW - Distribution Secondary Capacity	kW	29,287,373	10,290,068	950,936	17,938,641	-	-	107,728	-
403	% of Total Company	%	100.0000%	35.1348%	3.2469%	61.2504%	0.0000%	0.0000%	0.3678%	0.0000%
404	Billing mWh - Power Supply (P&T)	mWh	20,434,224	10,290,068	950,936	7,089,279	1,148,446	847,767	107,728	-
404	% of Total Company	%	100.0000%	50.3570%	4.6536%	34.6932%	5.6202%	4.1488%	0.5272%	0.0000%
405	Billing mWh - Distribution Primary Capacity	mWh	19,585,406	10,290,068	950,936	7,088,228	1,148,446	-	107,728	-
405	% of Total Company	%	100.0000%	52.5395%	4.8553%	36.1914%	5.8638%	0.0000%	0.5500%	0.0000%
406	Billing mWh - Distribution Secondary Capacity	mWh	18,353,841	10,290,068	950,936	7,005,110	-	-	107,728	-
406	% of Total Company	%	100.0000%	56.0649%	5.1811%	38.1670%	0.0000%	0.0000%	0.5869%	0.0000%
412	Annual Number of Bills	No. of Bills	10,348,044	9,229,284	894,696	220,356	744	132	2,832	-
412	% of Total Company	%	100.0000%	89.1887%	8.6460%	2.1294%	0.0072%	0.0013%	0.0274%	0.0000%
418	Distribution Primary - Customer Component	No. of Cust.	862,322	769,107	74,558	18,359	62	-	236	-
418	% of Total Company	%	100.0000%	89.1902%	8.6462%	2.1290%	0.0072%	0.0000%	0.0274%	0.0000%
420	Distribution Secondary - Customer Component	No. of Cust.	862,093	769,107	74,539	18,229	-	-	218	-
420	% of Total Company	%	100.0000%	89.2139%	8.6463%	2.1145%	0.0000%	0.0000%	0.0253%	0.0000%

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ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS ENERGY	LS FACILITIES
501	Billed Sales Revenue - Direct Allocation	\$000's	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708
501	% of Total Company	%	100.0000%	58.1111%	5.3662%	26.6243%	3.1701%	1.8656%	0.2014%	4.6613%
507	Revenue from Sales - Retail Only	\$000's	1,774,352	1,031,096	95,216	472,409	56,249	33,102	3,573	82,708
507	% of Total Company	%	100.0000%	58.1111%	5.3662%	26.6243%	3.1701%	1.8656%	0.2014%	4.6613%
508	Unbilled Sales Revenue - Direct Allocation	\$000's	(70)	(161)	(2)	70	21	2	0	0
508	% of Total Company	%	100.0000%	229.8010%	2.8067%	-99.2046%	-29.9790%	-3.4240%	0.0000%	0.0000%
607	Distribution O&M - Customer Component	\$000's	18,435	10,348	2,010	1,155	87	95	19	4,721
607	% of Total Company	%	100.0000%	56.1307%	10.9060%	6.2631%	0.4705%	0.5133%	0.1054%	25.6110%
907	Distribution Plant - Customer Component	\$000's	830,247	306,076	46,428	22,383	1,443	1,574	361	451,982
907	% of Total Company	%	100.0000%	36.8657%	5.5920%	2.6959%	0.1738%	0.1896%	0.0435%	54.4394%
817	Transmission - 12 CP (Retail Only)	kW	3,974,500	2,305,262	190,161	1,215,603	151,752	108,905	2,818	-
817	% of Total Company	%	100.0000%	58.0013%	4.7845%	30.5850%	3.8181%	2.7401%	0.0709%	0.0000%

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TAMPA ELECTRIC COMPANY
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