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April 2, 2024

ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing on behalf of Tampa Electric Company in the above-referenced docket are the Minimum Filing Requirements – E Schedules – Cost of Service Study - Volume II of IV (4 CP and Full MDS per 2021 Agreement and Supplemental Opt-Out Study) (Exhibit No. TEC-7).

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

Thank you for your assistance in connection with this matter.

(Document 27 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

COST OF SERVICE STUDY: 4CP-PRESENT 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	920,604	95,215	310,482	44,353	23,795	3,570	82,706	
3	Other Revenues	37,746	28,272	2,485	6,044	629	109	96	111	
4										
5	TOTAL OPERATING REVENUES	1,518,472	948,876	97,700	316,526	44,982	23,904	3,667	82,817	
6										
7										
8	<u>OPERATING EXPENSES</u>									
9	Power Transactions	626	316	29	218	35	26	3	-	
10	O&M Expense	391,771	258,143	24,528	82,558	9,841	6,337	619	9,744	
11	Deprec & Amortiz Expense	531,436	331,589	29,675	124,875	14,391	9,431	713	20,761	
12	Taxes Other than Income	101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	
13	Income Taxes	(8,327)	(6,860)	2,813	(13,238)	458	(1,152)	402	9,251	
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	-	
15										
16	TOTAL OPERATING EXPENSES	1,017,099	647,223	62,577	217,850	27,426	16,362	1,878	43,783	
17										
18										
19	NET OPERATING INCOME	501,372	301,653	35,123	98,676	17,556	7,542	1,789	39,034	
20										
21										
22	<u>RATE BASE</u>									
23	Plant in Service	13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316	
24	Plant Held for Future Use	68,034	41,205	3,169	20,032	2,296	1,186	145	-	
25	Working Capital	86,671	48,817	4,255	25,570	3,506	2,469	256	1,797	
26	Construction Work in Progress	230,175	144,323	12,130	59,157	7,186	5,041	221	2,116	
27	Less: Depreciation Reserve	4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314	
28										
29	TOTAL RATE BASE	9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915	
30										
31										
32										
33	RATE OF RETURN (%)	5.12	4.96	6.75	4.15	6.41	4.27	13.97	11.00	
34										
35	RATE OF RETURN INDEX	1.00	0.97	1.32	0.81	1.25	0.84	2.73	2.15	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 4CP-PRESENT
 WITNESS: WILLIAMS
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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	
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>										
37	Total Rate Base	9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915		
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	448,118	38,331	175,372	20,198	13,004	944	26,157		
41											
42	Less: Achieved Net Operating Income	501,372	301,653	35,123	98,676	17,556	7,542	1,789	39,034		
43											
44	Equals: Return Deficiency/(Surplus)	220,751	146,465	3,208	76,696	2,642	5,461	(845)	(12,876)		
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	196,796	4,311	103,051	3,550	7,338	(1,135)	(17,300)		
48											
49	Plus: Revenues @ Present Rates	1,518,472	948,876	97,700	316,526	44,982	23,904	3,667	82,817		
50											
51	Equals: Total Revenue Requirements	1,815,082	1,145,673	102,010	419,578	48,532	31,242	2,531	65,516		
52	Less: Other Revenues	(37,746)	(28,272)	(2,485)	(6,044)	(629)	(109)	(96)	(111)		
53											
54	Equals: Total Sales Revenue Requirements	1,777,336	1,117,400	99,525	413,534	47,903	31,133	2,435	65,405		
55											
56	Sales Revenue Requirements Index	0.83	0.82	0.96	0.75	0.93	0.76	1.47	1.26		

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TAMPA ELECTRIC COMPANY
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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	187	15	92	11	8	0	-	123
7	Transmission	DEM	707	423	34	208	25	18	0	-	117
8	Subtransmission	DEM	139	83	7	41	5	3	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	9,798	703	4,659	492	29	84	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,539	921	73	452	54	38	1	-	123
15	Production	EGY	145	73	7	51	8	6	1	-	201
16	Transmission	DEM	225	135	11	66	8	6	0	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	117	70	6	34	4	3	0	-	117
19	Distribution Primary	DEM	274	171	12	81	9	0	2	-	105
20	Distribution Secondary	DEM	89	65	5	18	-	-	0	-	106
21	Distribution	CUST	540	375	40	13	0	0	0	111	907
22	Other	CUST	52	47	5	1	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,981	1,856	159	716	83	53	4	111	
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	1,108	88	543	65	46	1	-	
38	Production	EGY	676	216	33	329	62	33	4	-	
39	Transmission	DEM	932	558	44	274	32	23	1	-	
40	Subtransmission	DEM	256	153	12	75	9	6	0	-	
41	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-	
42	Distribution Secondary	DEM	208	151	12	43	-	-	1	-	
43	Distribution	CUST	540	375	40	13	0	0	0	111	
44	Other	CUST	18,521	16,523	1,601	392	0	0	5	-	
45											
46	TOTAL OPERATING REVENUE		1,518,472	948,876	97,700	316,526	44,982	23,904	3,667	82,817	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 4CP-PRESENT
 WITNESS: WILLIAMS
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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	-	-	-	-	-	-	-	123
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	56,902	4,525	27,918	3,315	2,377	55	123
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	71,693	5,891	38,101	4,936	3,571	209	
19										
20										
21	<u>TRANSMISSION O&M</u>									
22	Step-Up Substations	DEM	3,435	2,056	163	1,009	120	86	2	123
23										
24	High-Volt Transmission	DEM	1,992	1,192	95	585	69	50	1	117
25										
26	Subtransmission									
27	Substations	DEM	4,111	2,460	196	1,207	143	103	2	117
28	LINES	DEM	1,477	884	70	434	51	37	1	117
29	Subtransmission		5,587	3,344	266	1,640	195	140	3	
30										
31	TOTAL TRANSMISSION O&M		11,015	6,591	524	3,234	384	275	6	

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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	9,755	6,072	432	2,891	304	0	56	-	105
37	OH LINES Primary (MDS)	CUST	9,364	8,352	810	199	1	-	3	-	418
38	OH LINES Secondary	DEM	1,685	1,230	99	351	-	-	6	-	106
39	OH LINES Secondary (MDS)	CUST	2,766	2,468	239	58	-	-	1	-	420
40	TOTAL OH LINES		24,837	18,121	1,580	3,500	305	0	65	1,267	
41											
42	UG LINES Direct	CUST	3	-	-	-	-	-	-	3	310
43	UG LINES Primary	DEM	3,290	2,048	146	975	103	0	19	-	105
44	UG LINES Primary (MDS)	CUST	2,903	2,589	251	62	0	-	1	-	418
45	UG LINES Secondary	DEM	397	290	23	83	-	-	1	-	106
46	UG LINES Secondary (MDS)	CUST	75	67	7	2	-	-	0	-	420
47	TOTAL UG LINES		6,668	4,994	426	1,121	103	0	21	3	
48											
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
50	Transformers Primary	DEM	14	9	1	4	0	0	0	-	105
51	Transformers Primary (MDS)	CUST	36	32	3	1	0	-	0	-	418
52	Transformers Secondary	DEM	89	65	5	19	-	-	0	-	106
53	Transformers Secondary (MDS)	CUST	165	147	14	3	-	-	0	-	420
54	TOTAL Transformers		304	253	23	27	0	0	0	-	
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	20,451	12,962	937	5,870	570	0	113	-	
62	Distribution O&M	CUST	33,744	24,003	3,334	1,480	88	95	24	4,721	
63											
64	TOTAL DISTRIBUTION O&M		54,195	36,965	4,271	7,350	657	95	136	4,721	
65											
66											
67	<u>PROD, TRANS & DIST O&M</u>										
68	Production	DEM	98,527	58,958	4,688	28,927	3,435	2,463	57	-	
69	Production	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	-	
70	Transmission	DEM	1,992	1,192	95	585	69	50	1	-	
71	Subtransmission	DEM	5,587	3,344	266	1,640	195	140	3	-	
72	Distribution Primary	DEM	18,279	11,377	809	5,418	570	0	105	-	
73	Distribution Secondary	DEM	2,171	1,584	128	452	-	-	8	-	
74	Distribution	CUST	33,744	24,003	3,334	1,480	88	95	24	4,721	
75	Other	CUST	-	-	-	-	-	-	-	-	
76	TOTAL PROD, TRANS & DIST O&M		189,612	115,249	10,686	48,684	5,977	3,941	352	4,721	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 4CP-PRESENT
 WITNESS: WILLIAMS
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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	<u>TOTAL OTHER CUSTOMER O&M</u>										
84			45,044	38,586	3,768	2,068	178	94	27	324	
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	57,915	34,656	2,756	17,003	2,019	1,448	33	-	123
87	Production - Solar	DEM	3,180	1,903	151	934	111	79	2	-	121
88	Production	EGY	12,296	6,205	573	4,272	680	501	65	-	201
89	Transmission	DEM	1,647	986	78	484	57	41	1	-	117
90	Subtransmission	DEM	5,533	3,311	263	1,625	193	138	3	-	117
91	Distribution Primary	DEM	17,228	10,723	763	5,106	537	0	99	-	105
92	Distribution Secondary	DEM	1,935	1,412	114	402	-	-	7	-	106
93	Distribution	CUST	33,584	23,889	3,318	1,473	87	94	23	4,699	607
94	Other	CUST	23,797	21,224	2,057	507	2	0	7	-	412
95	<u>TOTAL ADMIN & GENERAL O&M</u>										
96			157,115	104,308	10,074	31,806	3,686	2,302	240	4,699	
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	123
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	<u>TOTAL ADMIN & GENERAL STORM ACCRUAL</u>										
107	<u>SUBTOTAL ADMIN & GENERAL O&M</u>										
108			157,115	104,308	10,074	31,806	3,686	2,302	240	4,699	
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
110	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
111	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
112	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
113	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
114	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	
115	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-	
116	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
117	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324	
118											
119	<u>TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)</u>										
120			391,771	258,143	24,528	82,558	9,841	6,337	619	9,744	
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
122	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
123	Production	EGY	42,233	21,312	1,969	14,672	2,336	1,721	223	-	
124	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
125	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
126	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	

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PRESENT RATE STRUCTURE
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 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	4,106	2,996	241	854	-	-	15	-	
128	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
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	258,459	24,557	82,776	9,876	6,363	623	9,744	

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PRESENT RATE STRUCTURE
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 Tampa Electric 2025 OB Budget

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

DEPRECIATION EXPENSE - DEPREE

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	113,946	9,060	55,906	6,638	4,760	109	-	123
3	Production Demand - Solar Facilities	DEM	70,700	42,307	3,364	20,757	2,465	1,767	41	-	121
4	Production Energy	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-	201
5	TOTAL PRODUCTION DEPREE EXPENSE		285,292	168,450	13,551	85,060	10,440	7,512	278	-	
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	4,400	2,633	209	1,292	153	110	3	-	123
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		4,400	2,633	209	1,292	153	110	3	-	
12											
13	High-Volt Transmission	DEM	13,062	7,816	621	3,835	455	326	8	-	117
14											
15	Subtransmission										
16	Substations	DEM	5,099	3,051	243	1,497	178	127	3	-	117
17	LINES	DEM	7,611	4,555	362	2,235	265	190	4	-	117
18	Subtransmission		12,711	7,606	605	3,732	443	318	7	-	
19											
20	TOTAL TRANSMISSION DEPREE EXPENSE		30,172	18,054	1,436	8,858	1,052	754	17	-	

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TAMPA ELECTRIC COMPANY
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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	8,790	5,471	389	2,605	274	0	50	-	105	
26	Poles Primary (MDS)	CUST	10,398	9,274	899	221	1	-	3	-	418	
27	Poles Secondary	DEM	2,456	1,792	144	511	-	-	9	-	106	
28	Poles Secondary (MDS)	CUST	3,306	2,950	286	70	-	-	1	-	420	
29	TOTAL POLES		<u>26,995</u>	<u>19,486</u>	<u>1,718</u>	<u>3,408</u>	<u>275</u>	<u>0</u>	<u>63</u>	<u>2,045</u>		
30												
31	OH LINES Direct	CUST	107	-	-	-	-	-	-	107	310	
32	OH LINES Primary	DEM	3,395	2,113	150	1,006	106	0	19	-	105	
33	OH LINES Primary (MDS)	CUST	2,535	2,261	219	54	0	-	1	-	418	
34	OH LINES Secondary	DEM	240	175	14	50	-	-	1	-	106	
35	OH LINES Secondary (MDS)	CUST	662	591	57	14	-	-	0	-	420	
36	TOTAL OH LINES		<u>6,939</u>	<u>5,140</u>	<u>441</u>	<u>1,124</u>	<u>106</u>	<u>0</u>	<u>21</u>	<u>107</u>		
37												
38	UG LINES Direct	CUST	10	-	-	-	-	-	-	10	310	
39	UG LINES Primary	DEM	10,532	6,556	466	3,122	328	0	60	-	105	
40	UG LINES Primary (MDS)	CUST	9,292	8,288	803	198	1	-	3	-	418	
41	UG LINES Secondary	DEM	1,270	927	75	264	-	-	5	-	106	
42	UG LINES Secondary (MDS)	CUST	241	215	21	5	-	-	0	-	420	
43	TOTAL UG LINES		<u>21,346</u>	<u>15,985</u>	<u>1,365</u>	<u>3,589</u>	<u>329</u>	<u>0</u>	<u>68</u>	<u>10</u>		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	1,781	1,108	79	528	56	0	10	-	105	
47	Transformers Primary (MDS)	CUST	4,666	4,161	403	99	0	-	1	-	418	
48	Transformers Secondary	DEM	11,491	8,384	675	2,390	-	-	42	-	106	
49	Transformers Secondary (MDS)	CUST	21,257	18,965	1,838	449	-	-	5	-	420	
50	TOTAL Transformers		<u>39,195</u>	<u>32,619</u>	<u>2,995</u>	<u>3,467</u>	<u>56</u>	<u>0</u>	<u>58</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	49,762	32,630	2,427	13,383	1,069	0	253	-		
59	Distribution Expense	CUST	90,937	62,378	7,769	3,038	150	162	46	17,393		
60												
61	TOTAL DISTRIBUTION DEPREC EXPENSE		<u>140,700</u>	<u>95,009</u>	<u>10,196</u>	<u>16,421</u>	<u>1,220</u>	<u>162</u>	<u>299</u>	<u>17,393</u>		
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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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

DEPRECIATION EXPENSE - DEPREE

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	158,885	12,633	77,955	9,256	6,637	153	-	
65	Production	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-	
66	Transmission	DEM	13,062	7,816	621	3,835	455	326	8	-	
67	Subtransmission	DEM	12,711	7,606	605	3,732	443	318	7	-	
68	Distribution Primary	DEM	34,305	21,352	1,519	10,168	1,069	0	197	-	
69	Distribution Secondary	DEM	15,458	11,278	908	3,215	-	-	56	-	
70	Distribution	CUST	90,937	62,378	7,769	3,038	150	162	46	17,393	
71	Other	CUST	-	-	-	-	-	-	-	-	
72											
73	TOTAL PROD, TRANS & DIST DEPREC EXP		456,163	281,513	25,183	110,339	12,711	8,428	594	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	1,358	108	666	79	57	1	-	123
76	Production	EGY	564	285	26	196	31	23	3	-	201
77	Transmission	DEM	400	239	19	117	14	10	0	-	117
78	Subtransmission	DEM	322	193	15	95	11	8	0	-	117
79	Distribution Primary	DEM	1,694	1,055	75	502	53	0	10	-	105
80	Distribution Secondary	DEM	429	313	25	89	-	-	2	-	106
81	Distribution	CUST	1,433	996	107	34	1	1	0	294	907
82	Other	CUST	1,085	968	94	23	0	0	0	-	412
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,198	5,406	470	1,722	189	99	17	294	
85											
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	428	256	20	126	15	11	0	-	123
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	256	20	126	15	11	0	-	
97											
98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	22,182	13,273	1,055	6,512	773	554	13	-	123
100	Production - Solar	DEM	152	91	7	45	5	4	0	-	121
101	Production	EGY	5,896	2,976	275	2,048	326	240	31	-	201
102	Transmission	DEM	885	530	42	260	31	22	1	-	117
103	Subtransmission	DEM	2,488	1,489	118	731	87	62	1	-	117
104	Distribution Primary	DEM	7,770	4,836	344	2,303	242	0	45	-	105
105	Distribution Secondary	DEM	945	690	56	197	-	-	3	-	106
106	Distribution	CUST	14,982	10,410	1,123	350	10	11	5	3,073	907
107	Other	CUST	11,346	10,119	981	242	1	0	3	-	412
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		66,647	44,414	4,002	12,688	1,476	894	102	3,073	
110											
111	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-	
113	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
114	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-	
115	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-	
116	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-	
117	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-	
118	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761	
119	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
120											
121	TOTAL DEPRECIATION EXPENSE		531,436	331,589	29,675	124,875	14,391	9,431	713	20,761	

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TAMPA ELECTRIC COMPANY
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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	3,270	260	1,604	190	137	3	-	123	
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121	
4	Production	EGY	1,443	728	67	501	80	59	8	-	201	
5	Transmission	DEM	217	130	10	64	8	5	0	-	117	
6	Subtransmission	DEM	609	364	29	179	21	15	0	-	117	
7	Distribution Primary	DEM	1,901	1,183	84	563	59	0	11	-	105	
8	Distribution Secondary	DEM	231	169	14	48	-	-	1	-	106	
9	Distribution	CUST	3,665	2,547	275	86	2	3	1	752	907	
10	Other	CUST	2,776	2,476	240	59	0	0	1	-	412	
11	TOTAL PAYROLL TAXES		<u>16,305</u>	<u>10,866</u>	<u>979</u>	<u>3,104</u>	<u>361</u>	<u>219</u>	<u>25</u>	<u>752</u>		
12												
13	<u>PLUS: PROPERTY TAXES</u>											
14	Production	DEM	45,179	27,035	2,150	13,264	1,575	1,129	26	-	123	
15	Production	EGY	4,255	2,147	198	1,478	235	173	22	-	201	
16	Transmission	DEM	3,319	1,986	158	975	116	83	2	-	117	
17	Subtransmission	DEM	3,461	2,071	165	1,016	121	87	2	-	117	
18	Distribution Primary	DEM	8,154	5,075	361	2,417	254	0	47	-	105	
19	Distribution Secondary	DEM	2,592	1,891	152	539	-	-	9	-	106	
20	Distribution	CUST	15,798	10,977	1,184	369	11	11	5	3,241	907	
21	Other	CUST	1,533	1,367	133	33	0	0	0	-	412	
22	TOTAL PROPERTY TAXES		<u>84,291</u>	<u>52,549</u>	<u>4,501</u>	<u>20,091</u>	<u>2,312</u>	<u>1,483</u>	<u>114</u>	<u>3,241</u>		
23												
24												
25	<u>PLUS: OTHER TAXES</u>											
26	Production	DEM	(76)	(45)	(4)	(22)	(3)	(2)	(0)	-	123	
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	(13)	(8)	(1)	(4)	(0)	(0)	(0)	-	105	
31	Distribution Secondary	DEM	(4)	(3)	(0)	(1)	-	-	(0)	-	106	
32	Distribution	CUST	(23)	(16)	(2)	(1)	(0)	(0)	(0)	(5)	907	
33	Other	CUST	(3)	(2)	(0)	(0)	(0)	(0)	(0)	-	412	
34	TOTAL OTHER TAXES		<u>(135)</u>	<u>(84)</u>	<u>(7)</u>	<u>(33)</u>	<u>(4)</u>	<u>(2)</u>	<u>(0)</u>	<u>(5)</u>		
35												
36	<u>EQUALS: NON-REVENUE TAXES</u>											
37	Production	DEM	50,567	30,259	2,406	14,846	1,763	1,264	29	-		
38	Production	EGY	5,692	2,872	265	1,977	315	232	30	-		
39	Transmission	DEM	3,530	2,113	168	1,036	123	88	2	-		
40	Subtransmission	DEM	4,064	2,432	193	1,193	142	102	2	-		
41	Distribution Primary	DEM	10,042	6,250	445	2,976	313	0	58	-		
42	Distribution Secondary	DEM	2,819	2,057	166	586	-	-	10	-		
43	Distribution	CUST	19,441	13,508	1,457	455	13	14	6	3,988		
44	Other	CUST	4,306	3,840	372	92	0	0	1	-		
45	TOTAL NON-REVENUE TAXES		<u>100,461</u>	<u>63,331</u>	<u>5,472</u>	<u>23,162</u>	<u>2,669</u>	<u>1,700</u>	<u>139</u>	<u>3,988</u>		

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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

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	377	30	185	22	16	0	-	123
48	Production	EGY	47	24	2	16	3	2	0	-	204
49	Transmission	DEM	50	30	2	15	2	1	0	-	117
50	Subtransmission	DEM	54	32	3	16	2	1	0	-	117
51	Distribution Primary	DEM	108	67	5	32	3	0	1	-	105
52	Distribution Secondary	DEM	30	22	2	6	-	-	0	-	106
53	Distribution	CUST	190	132	14	4	0	0	0	39	907
54	Other	CUST	23	21	2	0	0	0	0	-	412
55	TOTAL REGULATORY ASSESSMENT FEE		1,132	704	60	275	32	20	1	39	
56											
57											
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
59	Production	DEM	51,197	30,636	2,436	15,031	1,785	1,280	29	-	
60	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
61	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-	
62	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-	
63	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-	
64	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-	
65	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027	
66	Other	CUST	4,329	3,861	374	92	0	0	1	-	
67	TOTAL TAXES OTHER THAN INCOME		101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	

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TAMPA ELECTRIC COMPANY
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 4CP-PRESENT
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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	1,108	88	543	65	46	1	-	
4	Production	EGY	676	216	33	329	62	33	4	-	
5	Transmission	DEM	932	558	44	274	32	23	1	-	
6	Subtransmission	DEM	256	153	12	75	9	6	0	-	
7	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-	
8	Distribution Secondary	DEM	208	151	12	43	-	-	1	-	
9	Distribution	CUST	540	375	40	13	0	0	0	111	
10	Other	CUST	18,521	16,523	1,601	392	0	0	5	-	
11	<u>TOTAL OPERATING REVENUES</u>		<u>1,518,472</u>	<u>948,876</u>	<u>97,700</u>	<u>316,526</u>	<u>44,982</u>	<u>23,904</u>	<u>3,667</u>	<u>82,817</u>	
12	<u>LESS: O&M EXPENSE</u>										
14	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
15	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
16	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
17	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
18	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	
19	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-	
20	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
21	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324	
22	<u>TOTAL O&M EXPENSE</u>		<u>391,771</u>	<u>258,143</u>	<u>24,528</u>	<u>82,558</u>	<u>9,841</u>	<u>6,337</u>	<u>619</u>	<u>9,744</u>	
23	<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>		<u>626</u>	<u>316</u>	<u>29</u>	<u>218</u>	<u>35</u>	<u>26</u>	<u>3</u>	<u>-</u>	
28	<u>LESS: DEPRECIATION EXPENSE</u>										
30	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-	
31	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
32	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-	
33	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-	
34	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-	
35	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-	
36	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761	
37	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
38	<u>TOTAL DEPRECIATION EXPENSE</u>		<u>531,436</u>	<u>331,589</u>	<u>29,675</u>	<u>124,875</u>	<u>14,391</u>	<u>9,431</u>	<u>713</u>	<u>20,761</u>	

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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	
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	30,636	2,436	15,031	1,785	1,280	29	-	
52	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
53	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-	
54	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-	
55	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-	
56	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-	
57	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027	
58	Other	CUST	4,329	3,861	374	92	0	0	1	-	
59	TOTAL TAXES OTHER THAN INCOME										
60			101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	
61	<u>LESS: LOSS ON DISPOSITION & MISC</u>										
62	Production	DEM	-	-	-	-	-	-	-	123	
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)	(298,909)	(23,767)	(146,655)	(17,414)	(12,486)	(287)	-	
75	Production	EGY	(77,928)	(39,451)	(3,633)	(26,979)	(4,285)	(3,170)	(411)	-	
76	Transmission	DEM	(20,634)	(12,347)	(982)	(6,058)	(719)	(516)	(12)	-	
77	Subtransmission	DEM	(30,504)	(18,253)	(1,451)	(8,956)	(1,063)	(762)	(18)	-	
78	Distribution Primary	DEM	(74,663)	(46,471)	(3,305)	(22,130)	(2,328)	(0)	(429)	-	
79	Distribution Secondary	DEM	(23,580)	(17,205)	(1,385)	(4,905)	-	-	(85)	-	
80	Distribution	CUST	(193,772)	(134,940)	(17,083)	(6,821)	(349)	(376)	(105)	(34,097)	
81	Other	CUST	(67,080)	(58,234)	(5,673)	(2,540)	(181)	(95)	(33)	(324)	
82	TOTAL OPERATING INCOME										
			493,046	294,793	37,935	85,438	18,014	6,390	2,190	48,285	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
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 4CP-PRESENT
 WITNESS: WILLIAMS
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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	60,700	4,826	29,782	3,536	2,536	58	-	123
85	Production	EGY	7,629	3,850	356	2,650	422	311	40	-	201
86	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-	117
87	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-	117
88	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-	105
89	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-	106
90	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281	907
91	Other	CUST	3,708	3,307	321	79	0	0	1	-	412
92	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281	
93											
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>										
95	Production	DEM	4,072	2,437	194	1,195	142	102	2	-	123
96	Production	EGY	306	155	14	106	17	12	2	-	201
97	Transmission	DEM	300	180	14	88	10	8	0	-	117
98	Subtransmission	DEM	326	195	16	96	11	8	0	-	117
99	Distribution Primary	DEM	697	434	31	207	22	0	4	-	105
100	Distribution Secondary	DEM	197	143	12	41	-	-	1	-	106
101	Distribution	CUST	1,229	854	92	29	1	1	0	252	907
102	Other	CUST	149	133	13	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,530	385	1,765	203	131	9	252	
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)	(357,173)	(28,400)	(175,242)	(20,809)	(14,920)	(343)	-	
108	Production	EGY	(85,251)	(43,146)	(3,974)	(29,523)	(4,690)	(3,468)	(450)	-	
109	Transmission	DEM	(27,817)	(16,645)	(1,324)	(8,167)	(970)	(695)	(16)	-	
110	Subtransmission	DEM	(38,301)	(22,919)	(1,822)	(11,245)	(1,335)	(957)	(22)	-	
111	Distribution Primary	DEM	(91,333)	(56,847)	(4,043)	(27,071)	(2,847)	(0)	(524)	-	
112	Distribution Secondary	DEM	(28,282)	(20,635)	(1,662)	(5,883)	-	-	(102)	-	
113	Distribution	CUST	(223,160)	(155,359)	(19,286)	(7,508)	(369)	(397)	(115)	(40,126)	
114	Other	CUST	(70,639)	(61,408)	(5,981)	(2,616)	(181)	(95)	(34)	(324)	
115	TOTAL FLORIDA TAXABLE INCOME		319,056	186,470	28,724	43,228	13,152	3,263	1,964	42,256	
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)	(19,645)	(1,562)	(9,638)	(1,144)	(821)	(19)	-	
120	Production	EGY	(4,689)	(2,373)	(219)	(1,624)	(258)	(191)	(25)	-	
121	Transmission	DEM	(1,530)	(916)	(73)	(449)	(53)	(38)	(1)	-	
122	Subtransmission	DEM	(2,107)	(1,261)	(100)	(618)	(73)	(53)	(1)	-	
123	Distribution Primary	DEM	(5,023)	(3,127)	(222)	(1,489)	(157)	(0)	(29)	-	
124	Distribution Secondary	DEM	(1,555)	(1,135)	(91)	(324)	-	-	(6)	-	
125	Distribution	CUST	(12,274)	(8,545)	(1,061)	(413)	(20)	(22)	(6)	(2,207)	
126	Other	CUST	(3,885)	(3,377)	(329)	(144)	(10)	(5)	(2)	(18)	
127	TOTAL FLORIDA INCOME TAX		17,548	10,256	1,580	2,378	723	179	108	2,324	

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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	
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)	(337,529)	(26,838)	(165,603)	(19,664)	(14,100)	(324)	-	
131	Production	EGY	(80,562)	(40,773)	(3,756)	(27,899)	(4,432)	(3,277)	(425)	-	
132	Transmission	DEM	(26,287)	(15,730)	(1,251)	(7,718)	(916)	(657)	(15)	-	
133	Subtransmission	DEM	(36,195)	(21,659)	(1,722)	(10,626)	(1,262)	(905)	(21)	-	
134	Distribution Primary	DEM	(86,310)	(53,720)	(3,821)	(25,582)	(2,691)	(0)	(495)	-	
135	Distribution Secondary	DEM	(26,726)	(19,500)	(1,570)	(5,559)	-	-	(97)	-	
136	Distribution	CUST	(210,887)	(146,814)	(18,225)	(7,095)	(349)	(375)	(108)	(37,919)	
137	Other	CUST	(66,754)	(58,031)	(5,652)	(2,472)	(171)	(90)	(32)	(306)	
138	TOTAL FEDERAL TAXABLE INCOME		301,508	176,214	27,144	40,850	12,429	3,083	1,856	39,932	
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)	(70,881)	(5,636)	(34,777)	(4,129)	(2,961)	(68)	-	
143	Production	EGY	(16,918)	(8,562)	(789)	(5,859)	(931)	(688)	(89)	-	
144	Transmission	DEM	(5,520)	(3,303)	(263)	(1,621)	(192)	(138)	(3)	-	
145	Subtransmission	DEM	(7,601)	(4,548)	(362)	(2,232)	(265)	(190)	(4)	-	
146	Distribution Primary	DEM	(18,125)	(11,281)	(802)	(5,372)	(565)	(0)	(104)	-	
147	Distribution Secondary	DEM	(5,613)	(4,095)	(330)	(1,167)	-	-	(20)	-	
148	Distribution	CUST	(44,286)	(30,831)	(3,827)	(1,490)	(73)	(79)	(23)	(7,963)	
149	Other	CUST	(14,018)	(12,186)	(1,187)	(519)	(36)	(19)	(7)	(64)	
150	TOTAL FEDERAL INCOME TAX		63,317	37,005	5,700	8,579	2,610	647	390	8,386	
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>										
153	Production	DEM	(68,583)	(41,040)	(3,263)	(20,135)	(2,391)	(1,714)	(39)	-	123
154	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-	201
155	Transmission	DEM	(1,517)	(908)	(72)	(445)	(53)	(38)	(1)	-	117
156	Subtransmission	DEM	(1,134)	(679)	(54)	(333)	(40)	(28)	(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)	(4,941)	(533)	(166)	(5)	(5)	(2)	(1,459)	907
160	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(89,192)	(54,121)	(4,467)	(24,194)	(2,875)	(1,979)	(96)	(1,459)	
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)	(131,565)	(10,461)	(64,550)	(7,665)	(5,496)	(126)	-	
166	Production	EGY	(26,350)	(13,329)	(1,228)	(9,130)	(1,451)	(1,072)	(139)	-	
167	Transmission	DEM	(8,567)	(5,127)	(408)	(2,515)	(299)	(214)	(5)	-	
168	Subtransmission	DEM	(10,842)	(6,488)	(516)	(3,183)	(378)	(271)	(6)	-	
169	Distribution Primary	DEM	(27,150)	(16,899)	(1,202)	(8,047)	(846)	(0)	(156)	-	
170	Distribution Secondary	DEM	(8,428)	(6,150)	(495)	(1,753)	-	-	(30)	-	
171	Distribution	CUST	(63,671)	(44,317)	(5,421)	(2,069)	(98)	(106)	(31)	(11,629)	
172	Other	CUST	(18,745)	(16,314)	(1,589)	(681)	(46)	(24)	(9)	(82)	
173											
174	TOTAL INCOME TAXES		(8,327)	(6,860)	2,813	(13,238)	458	(1,152)	402	9,251	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	
1	<u>PRODUCTION PLANT</u>											
2	Production Demand	DEM	4,493,529	2,688,900	213,803	1,319,269	156,653	112,323	2,582	-	123	
3	Production Demand - Solar Facilities	DEM	2,068,978	1,238,064	98,443	607,438	72,128	51,717	1,189	-	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	4,214,776	338,843	2,124,846	260,322	187,277	6,784	-		
6												
7												
8	<u>TRANSMISSION PLANT</u>											
9	Step-Up Substations	DEM	191,967	114,872	9,134	56,360	6,692	4,799	110	-	123	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		191,967	114,872	9,134	56,360	6,692	4,799	110	-		
12												
13	High-Volt Substations & LINES	DEM	499,579	298,945	23,770	146,673	17,416	12,488	287	-	117	
14												
15	Subtransmission											
16	Substations	DEM	225,310	134,824	10,720	66,149	7,855	5,632	129	-	117	
17	LINES	DEM	265,675	158,978	12,641	78,000	9,262	6,641	153	-	117	
18	Subtransmission		490,985	293,802	23,361	144,150	17,117	12,273	282	-		
19												
20	TOTAL TRANSMISSION PLANT		1,182,531	707,619	56,265	347,183	41,225	29,559	679	-		

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TAMPA ELECTRIC COMPANY
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 COST OF SERVICE STUDY
 4CP-PRESENT
 WITNESS: WILLIAMS
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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	137,886	85,823	6,104	40,870	4,299	0	792	-	105	
26	Poles Primary (MDS)	CUST	163,105	145,474	14,102	3,473	12	-	45	-	418	
27	Poles Secondary	DEM	38,531	28,114	2,264	8,014	-	-	139	-	106	
28	Poles Secondary (MDS)	CUST	51,864	46,270	4,484	1,097	-	-	13	-	420	
29	TOTAL POLES		423,461	305,680	26,954	53,453	4,310	0	989	32,074		
30												
31	OH LINES Direct	CUST	4,543	-	-	-	-	-	-	4,543	310	
32	OH LINES Primary	DEM	144,129	89,708	6,380	42,720	4,493	0	827	-	105	
33	OH LINES Primary (MDS)	CUST	107,617	95,984	9,305	2,291	8	-	29	-	418	
34	OH LINES Secondary	DEM	10,191	7,436	599	2,120	-	-	37	-	106	
35	OH LINES Secondary (MDS)	CUST	28,107	25,075	2,430	594	-	-	7	-	420	
36	TOTAL OH LINES		294,587	218,203	18,714	47,725	4,501	0	901	4,543		
37												
38	UG LINES Direct	CUST	386	-	-	-	-	-	-	386	310	
39	UG LINES Primary	DEM	400,188	249,083	17,715	118,616	12,476	0	2,297	-	105	
40	UG LINES Primary (MDS)	CUST	353,059	314,894	30,526	7,517	25	-	97	-	418	
41	UG LINES Secondary	DEM	48,259	35,212	2,835	10,038	-	-	175	-	106	
42	UG LINES Secondary (MDS)	CUST	9,173	8,183	793	194	-	-	2	-	420	
43	TOTAL UG LINES		811,085	607,372	51,870	136,364	12,501	0	2,571	386		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	45,340	28,221	2,007	13,439	1,414	0	260	-	105	
47	Transformers Primary (MDS)	CUST	118,810	105,967	10,273	2,529	9	-	33	-	418	
48	Transformers Secondary	DEM	292,620	213,505	17,191	60,865	-	-	1,059	-	106	
49	Transformers Secondary (MDS)	CUST	541,309	482,923	46,803	11,446	-	-	137	-	420	
50	TOTAL Transformers		998,080	830,616	76,274	88,279	1,422	0	1,488	-		
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	1,485,584	966,423	71,406	405,887	34,168	0	7,701	-		
58	Distribution Plant	CUST	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982		
59												
60	TOTAL DISTRIBUTION PLANT		3,688,875	2,497,270	236,550	457,410	35,664	1,574	8,425	451,982		
61												
62												
63	<u>PROD. TRANS. & DIST PLANT</u>											
64	Production	DEM	6,754,475	4,041,835	321,380	1,983,067	235,474	168,839	3,881	-		
65	Production	EGY	570,340	287,813	26,597	198,139	31,541	23,236	3,013	-		
66	Transmission	DEM	499,579	298,945	23,770	146,673	17,416	12,488	287	-		
67	Subtransmission	DEM	490,985	293,802	23,361	144,150	17,117	12,273	282	-		
68	Distribution Primary	DEM	1,095,982	682,157	48,517	324,850	34,168	0	6,291	-		

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	G\$LDPR	GSLDSU	LS ENERGY	LS FACILITIES	ALLOC. FACTOR
69	Distribution Secondary	DEM	389,602	284,266	22,889	81,037	-	-	1,409	-	
70	Distribution	CUST	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982	
71	Other	CUST	-	-	-	-	-	-	-	-	
72	TOTAL PROD, TRANS, & DIST PLANT		12,004,254	7,419,665	631,659	2,929,439	337,211	218,410	15,888	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	17,988	1,430	8,825	1,048	751	17	-	123
75	Production	EGY	7,469	3,769	348	2,595	413	304	39	-	201
76	Transmission	DEM	5,299	3,171	252	1,556	185	132	3	-	117
77	Subtransmission	DEM	4,265	2,552	203	1,252	149	107	2	-	117
78	Distribution Primary	DEM	22,435	13,964	993	6,650	699	0	129	-	105
79	Distribution Secondary	DEM	5,674	4,140	333	1,180	-	-	21	-	106
80	Distribution	CUST	18,978	13,186	1,422	444	13	14	6	3,893	907
81	Other	CUST	14,371	12,818	1,243	306	1	0	4	-	412
82	TOTAL COMMUNICATION EQUIPMENT		108,551	71,587	6,225	22,808	2,508	1,308	222	3,893	
83											
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
85	Production	DEM	7,483	4,478	356	2,197	261	187	4	-	123
86	Production	EGY	-	-	-	-	-	-	-	-	201
87	Transmission	DEM	2,560	1,532	122	752	89	64	1	-	117
88	Subtransmission	DEM	7,197	4,306	342	2,113	251	180	4	-	117
89	Distribution Primary	DEM	22,471	13,987	995	6,661	701	0	129	-	105
90	Distribution Secondary	DEM	2,734	1,995	161	569	-	-	10	-	106
91	Distribution	CUST	43,330	30,106	3,248	1,013	29	31	14	8,889	907
92	Other	CUST	32,813	29,265	2,837	699	2	0	9	-	412
93	TOTAL TRANSPORTATION EQUIPMENT		118,587	85,668	8,060	14,003	1,333	462	172	8,889	
94											
95	<u>PLUS: GENERAL & INTANGIBLE</u>										
96	Production	DEM	402,516	240,863	19,152	118,176	14,032	10,062	231	-	123
97	Production - Solar	DEM	4,620	2,765	220	1,356	161	115	3	-	121
98	Production	EGY	102,740	51,846	4,791	35,692	5,682	4,186	543	-	201
99	Transmission	DEM	15,422	9,228	734	4,528	538	385	9	-	117
100	Subtransmission	DEM	43,359	25,946	2,063	12,730	1,512	1,084	25	-	117
101	Distribution Primary	DEM	142,546	88,723	6,310	42,251	4,444	0	818	-	105
102	Distribution Secondary	DEM	16,471	12,018	968	3,426	-	-	60	-	106
103	Distribution	CUST	261,054	181,380	19,567	6,105	177	187	86	53,552	907
104	Other	CUST	197,960	176,558	17,116	4,215	14	3	54	-	412
105	TOTAL GENERAL & INTANGIBLE		1,186,687	789,326	70,920	228,479	26,560	16,021	1,828	53,552	
106											
107	<u>PLUS: ROU LEASES</u>										
108	Production	DEM	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	123
109											
110	<u>EQUALS: PLANT IN SERVICE</u>										
111	Production	DEM	7,199,154	4,307,928	342,538	2,113,621	250,976	179,954	4,136	-	
112	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-	
113	Transmission	DEM	522,859	312,875	24,878	153,508	18,228	13,070	300	-	
114	Subtransmission	DEM	545,806	326,607	25,970	160,245	19,028	13,643	314	-	
115	Distribution Primary	DEM	1,283,435	798,830	56,815	380,411	40,012	0	7,367	-	
116	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-	
117	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316	
118	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-	
119											
120	TOTAL PLANT IN SERVICE		13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316	

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TAMPA ELECTRIC COMPANY
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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	15,770	1,254	7,737	919	659	15	-	123
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121
4	Production	EGY	-	-	-	-	-	-	-	-	201
5	Transmission	DEM	10,636	6,365	506	3,123	371	266	6	-	117
6	Subtransmission	DEM	10,453	6,255	497	3,069	364	261	6	-	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		66,034	41,205	3,169	20,032	2,296	1,186	145	-	

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TAMPA ELECTRIC COMPANY
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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	923,193	73,406	452,951	53,784	38,564	886	-	123	
3	Production Demand - Solar Facilities	DEM	222,986	133,433	10,610	65,467	7,774	5,574	128	-	121	
4	Production Energy	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-	201	
5	TOTAL PRODUCTION DEPREE RESERVE		2,059,519	1,204,861	97,715	620,468	77,803	56,106	2,566	-		
6												
7												
8	<u>TRANSMISSION RESERVE</u>											
9	Step-Up Substations	DEM	46,016	27,535	2,189	13,510	1,604	1,150	26	-	123	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		46,016	27,535	2,189	13,510	1,604	1,150	26	-		
12												
13	High-Volt Transmission LINES	DEM	132,871	79,509	6,322	39,010	4,632	3,321	76	-	117	
14												
15	Subtransmission											
16	Substations	DEM	43,645	26,117	2,077	12,814	1,522	1,091	25	-	117	
17	LINES	DEM	72,368	43,305	3,443	21,247	2,523	1,809	42	-	117	
18	Subtransmission		116,013	69,421	5,520	34,061	4,044	2,900	67	-		
19												
20	TOTAL TRANSMISSION DEPREE RESERVE		294,899	176,466	14,031	86,580	10,281	7,371	169	-		

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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	62,901	39,150	2,784	18,644	1,961	0	361	-	105	
26	Poles Primary (MDS)	CUST	74,405	66,362	6,433	1,584	5	-	20	-	418	
27	Poles Secondary	DEM	17,577	12,825	1,033	3,656	-	-	64	-	106	
28	Poles Secondary (MDS)	CUST	23,659	21,108	2,046	500	-	-	6	-	420	
29	TOTAL POLES		193,174	139,445	12,296	24,384	1,966	0	451	14,632		
30												
31	OH LINES Direct	CUST	2,332	-	-	-	-	-	-	2,332	310	
32	OH LINES Primary	DEM	73,986	46,050	3,275	21,930	2,307	0	425	-	105	
33	OH LINES Primary (MDS)	CUST	55,243	49,272	4,776	1,176	4	-	15	-	418	
34	OH LINES Secondary	DEM	5,232	3,817	307	1,088	-	-	19	-	106	
35	OH LINES Secondary (MDS)	CUST	14,428	12,872	1,247	305	-	-	4	-	420	
36	TOTAL OH LINES		151,221	112,011	9,606	24,499	2,311	0	462	2,332		
37												
38	UG LINES Direct	CUST	72	-	-	-	-	-	-	72	310	
39	UG LINES Primary	DEM	74,963	46,658	3,318	22,219	2,337	0	430	-	105	
40	UG LINES Primary (MDS)	CUST	66,135	58,986	5,718	1,408	5	-	18	-	418	
41	UG LINES Secondary	DEM	9,040	6,596	531	1,880	-	-	33	-	106	
42	UG LINES Secondary (MDS)	CUST	1,718	1,533	149	36	-	-	0	-	420	
43	TOTAL UG LINES		151,929	113,773	9,716	25,544	2,342	0	482	72		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	17,072	10,626	756	5,060	532	0	98	-	105	
47	Transformers Primary (MDS)	CUST	44,735	39,900	3,888	952	3	-	12	-	418	
48	Transformers Secondary	DEM	110,180	80,391	6,473	22,917	-	-	399	-	106	
49	Transformers Secondary (MDS)	CUST	203,819	181,835	17,623	4,310	-	-	52	-	420	
50	TOTAL Transformers		375,806	312,751	28,719	33,240	535	0	560	-		
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	463,496	303,715	22,575	124,825	10,022	0	2,359	-		
58	Distribution Reserve	CUST	802,268	577,281	58,793	16,281	262	267	215	149,170		
59												
60	TOTAL DISTRIBUTION DEP REERVE		1,265,764	880,996	81,367	141,106	10,284	267	2,574	149,170		
61												
62												

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TAMPA ELECTRIC COMPANY
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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	1,084,161	86,205	531,928	63,162	45,288	1,041	-		
65	Production	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-		
66	Transmission	DEM	132,871	79,509	6,322	39,010	4,632	3,321	76	-		
67	Subtransmission	DEM	116,013	69,421	5,520	34,061	4,044	2,900	67	-		
68	Distribution Primary	DEM	321,468	200,087	14,231	95,283	10,022	0	1,845	-		
69	Distribution Secondary	DEM	142,028	103,629	8,344	29,542	-	-	514	-		
70	Distribution	CUST	802,268	577,281	58,793	16,281	262	267	215	149,170		
71	Other	CUST	-	-	-	-	-	-	-	-		
72												
73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		3,620,182	2,262,323	193,113	848,154	98,367	63,744	5,310	149,170		

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TAMPA ELECTRIC COMPANY
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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	8,267	657	4,056	482	345	8	-	123
76	Production	EGY	3,433	1,732	160	1,193	190	140	18	-	201
77	Transmission	DEM	2,435	1,457	116	715	85	61	1	-	117
78	Subtransmission	DEM	1,980	1,173	93	576	68	49	1	-	117
79	Distribution Primary	DEM	10,311	6,418	456	3,056	321	0	59	-	105
80	Distribution Secondary	DEM	2,608	1,903	153	542	-	-	9	-	106
81	Distribution	CUST	8,722	6,060	654	204	6	6	3	1,789	907
82	Other	CUST	6,605	5,891	571	141	0	0	2	-	412
83	TOTAL COMM EQUIP DEPRE RESERVE		49,891	32,902	2,861	10,483	1,153	601	102	1,789	
84											
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
86	Production	DEM	2,681	1,604	128	787	93	67	2	-	123
87	Production	EGY	-	-	-	-	-	-	-	-	201
88	Transmission	DEM	891	533	42	262	31	22	1	-	117
89	Subtransmission	DEM	2,505	1,499	119	736	87	63	1	-	117
90	Distribution Primary	DEM	7,823	4,869	346	2,319	244	0	45	-	105
91	Distribution Secondary	DEM	952	694	56	198	-	-	3	-	106
92	Distribution	CUST	15,085	10,481	1,131	353	10	11	5	3,094	907
93	Other	CUST	11,423	10,188	988	243	1	0	3	-	412
94	TOTAL TRANSP EQUIP DEPRE RESERVE		41,360	29,869	2,810	4,897	467	163	60	3,094	
95											
96	<u>PLUS: GENERAL & INTANGIBLE</u>										
97	Production	DEM	99,691	59,655	4,743	29,269	3,475	2,492	57	-	123
98	Production - Solar	DEM	439	263	21	129	15	11	0	-	121
99	Production	EGY	25,439	12,837	1,186	8,838	1,407	1,036	134	-	201
100	Transmission	DEM	3,818	2,285	182	1,121	133	95	2	-	117
101	Subtransmission	DEM	10,736	6,424	511	3,152	374	268	6	-	117
102	Distribution Primary	DEM	35,439	22,058	1,569	10,504	1,105	0	203	-	105
103	Distribution Secondary	DEM	4,078	2,976	240	848	-	-	15	-	106
104	Distribution	CUST	64,638	44,910	4,845	1,512	44	46	21	13,260	907
105	Other	CUST	49,095	43,788	4,245	1,045	4	1	13	-	412
106	TOTAL GENERAL & INTANGIBLE		293,374	195,195	17,541	56,418	6,557	3,950	453	13,260	
107											
108	<u>EQUALS: DEPRECIATION RESERVE</u>										
109	Production	DEM	1,928,413	1,153,950	91,754	566,169	67,228	48,204	1,108	-	
110	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-	
111	Transmission	DEM	140,015	83,784	6,662	41,108	4,881	3,500	80	-	
112	Subtransmission	DEM	131,215	78,518	6,243	38,524	4,574	3,280	75	-	
113	Distribution Primary	DEM	375,042	233,432	16,602	111,163	11,692	0	2,153	-	
114	Distribution Secondary	DEM	149,666	109,201	8,793	31,130	-	-	541	-	
115	Distribution	CUST	890,713	638,732	65,422	18,349	322	330	244	167,314	
116	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-	
117											
118	TOTAL ACCUM DEPRECIATION RESERVE		4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314	

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TAMPA ELECTRIC COMPANY
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 (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	54,511	4,334	26,745	3,176	2,277	52	123
3	Production	EGY	7,692	3,882	359	2,672	425	313	41	201
4	Transmission	DEM	6,738	4,032	321	1,978	235	168	4	117
5	Subtransmission	DEM	6,622	3,962	315	1,944	231	166	4	117
6	Distribution Primary	DEM	14,781	9,200	654	4,381	461	0	85	105
7	Distribution Secondary	DEM	5,254	3,834	309	1,093	-	-	19	106
8	Distribution	CUST	29,715	20,646	2,227	695	20	21	10	907
9	Other	CUST	-	-	-	-	-	-	-	412
10	TOTAL MATERIALS & SUPPLIES		161,897	100,066	8,519	39,508	4,548	2,946	214	6,096
11										
12	PLUS: EXCLUSIONS									
13	Production	DEM	(276,878)	(165,682)	(13,174)	(81,289)	(9,652)	(6,921)	(159)	123
14	Production	EGY	(26,078)	(13,160)	(1,216)	(9,060)	(1,442)	(1,062)	(138)	201
15	Transmission	DEM	(20,443)	(12,233)	(973)	(6,002)	(713)	(511)	(12)	117
16	Subtransmission	DEM	(21,316)	(12,755)	(1,014)	(6,258)	(743)	(533)	(12)	117
17	Distribution Primary	DEM	(49,970)	(31,102)	(2,212)	(14,811)	(1,558)	(0)	(287)	105
18	Distribution Secondary	DEM	(15,883)	(11,589)	(933)	(3,304)	-	-	(57)	106
19	Distribution	CUST	(96,820)	(67,271)	(7,257)	(2,264)	(66)	(69)	(32)	907
20	Other	CUST	(9,394)	(8,378)	(812)	(200)	(1)	(0)	(3)	412
21	TOTAL CASH		(516,781)	(322,169)	(27,591)	(123,188)	(14,175)	(9,097)	(700)	(19,862)
22										
23	PLUS: NET ADDITIONS									
24	Production	DEM	600,864	359,553	28,589	176,409	20,947	15,020	345	123
25	Production	EGY	56,593	28,559	2,639	19,661	3,130	2,306	299	201
26	Transmission	DEM	44,365	26,548	2,111	13,025	1,547	1,109	25	117
27	Subtransmission	DEM	46,258	27,680	2,201	13,581	1,613	1,156	27	117
28	Distribution Primary	DEM	108,441	67,495	4,800	32,142	3,381	0	622	105
29	Distribution Secondary	DEM	34,468	25,149	2,025	7,169	-	-	125	106
30	Distribution	CUST	210,113	145,987	15,749	4,913	143	150	69	907
31	Other	CUST	20,386	18,182	1,763	434	1	0	6	412
32	TOTAL NET ADDITIONS		1,121,487	699,153	59,877	267,335	30,761	19,741	1,518	43,102
33										
34	MINUS: NET DEDUCTIONS									
35	Production	DEM	383,918	229,734	18,267	112,716	13,384	9,597	221	123
36	Production	EGY	36,160	18,248	1,686	12,562	2,000	1,473	191	201
37	Transmission	DEM	28,347	16,962	1,349	8,322	988	709	16	117
38	Subtransmission	DEM	29,556	17,686	1,406	8,677	1,030	739	17	117
39	Distribution Primary	DEM	69,288	43,126	3,067	20,537	2,160	0	398	105
40	Distribution Secondary	DEM	22,023	16,069	1,294	4,581	-	-	80	106
41	Distribution	CUST	134,250	93,277	10,063	3,139	91	96	44	907
42	Other	CUST	13,025	11,617	1,126	277	1	0	4	412
43	TOTAL NET DEDUCTIONS		716,567	446,719	38,258	170,812	19,655	12,613	970	27,540

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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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	
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	18,648	1,483	9,149	1,086	779	18	-	
50	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-	
51	Transmission	DEM	2,313	1,384	110	679	81	58	1	=	
52	Subtransmission	DEM	2,008	1,201	96	589	70	50	1	-	
53	Distribution Primary	DEM	3,965	2,468	176	1,175	124	0	23	-	
54	Distribution Secondary	DEM	1,816	1,325	107	378	-	-	7	-	
55	Distribution	CUST	8,758	6,085	656	205	6	6	3	1,797	
56	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-	
57											
58	TOTAL WORKING CAPITAL		86,671	48,817	4,255	25,570	3,506	2,469	256	1,797	

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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	63,913	5,082	31,358	3,724	2,670	61	123
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>65,454</u>	<u>5,224</u>	<u>32,419</u>	<u>3,892</u>	<u>2,794</u>	<u>78</u>	
6										
7										
8	<u>TRANSMISSION CWIP</u>									
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	123
10	Hi-Volt Transmission	DEM	6,812	4,076	324	2,000	237	170	4	117
11	Subtransmission Common	DEM	6,695	4,006	319	1,966	233	167	4	117
12	TOTAL TRANSMISSION CWIP		<u>13,507</u>	<u>8,082</u>	<u>643</u>	<u>3,965</u>	<u>471</u>	<u>338</u>	<u>8</u>	
13										
14										
15	<u>DISTRIBUTION CWIP</u>									
16	Distribution Primary	DEM	(10,923)	(6,798)	(484)	(3,237)	(341)	(0)	(63)	105
17	Distribution Secondary	DEM	(3,883)	(2,833)	(228)	(808)	-	-	(14)	106
18	Distribution	CUST	(21,958)	(15,257)	(1,646)	(513)	(15)	(16)	(7)	907
19	TOTAL DISTRIBUTION CWIP		<u>(36,764)</u>	<u>(24,888)</u>	<u>(2,357)</u>	<u>(4,559)</u>	<u>(355)</u>	<u>(16)</u>	<u>(84)</u>	
20										
21										
22	<u>PROD, TRANS & DIST CWIP</u>									
23	Production	DEM	106,808	63,913	5,082	31,358	3,724	2,670	61	
24	Production	EGY	3,054	1,541	142	1,061	169	124	16	
25	Transmission	DEM	6,812	4,076	324	2,000	237	170	4	
26	Subtransmission	DEM	6,695	4,006	319	1,966	233	167	4	
27	Distribution Primary	DEM	(10,923)	(6,798)	(484)	(3,237)	(341)	(0)	(63)	
28	Distribution Secondary	DEM	(3,883)	(2,833)	(228)	(808)	-	-	(14)	
29	Distribution	CUST	(21,958)	(15,257)	(1,646)	(513)	(15)	(16)	(7)	
30	Other	CUST	-	-	-	-	-	-	-	
31	TOTAL PROD, TRANS & DIST CWIP		<u>86,605</u>	<u>48,649</u>	<u>3,510</u>	<u>31,826</u>	<u>4,008</u>	<u>3,116</u>	<u>1</u>	<u>(4,504)</u>

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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	
32	<u>PLUS: GENERAL CWIP</u>										
33	Production	DEM	48,112	28,790	2,289	14,125	1,677	1,203	28	-	123
34	Production	EGY	12,702	6,410	592	4,413	702	517	67	-	201
35	Transmission	DEM	1,907	1,141	91	560	66	48	1	-	117
36	Subtransmission	DEM	5,360	3,208	255	1,574	187	134	3	-	117
37	Distribution Primary	DEM	16,738	10,418	741	4,961	522	0	96	-	105
38	Distribution Secondary	DEM	2,036	1,486	120	424	-	-	7	-	106
39	Distribution	CUST	32,274	22,424	2,419	755	22	23	11	6,621	907
40	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	412
41	TOTAL GENERAL CWIP		143,570	95,674	8,620	27,331	3,179	1,925	220	6,621	
42											
43	<u>EQUALS: TOTAL CWIP</u>										
44	Production	DEM	154,919	92,703	7,371	45,483	5,401	3,872	89	-	
45	Production	EGY	15,756	7,951	735	5,474	871	642	83	-	
46	Transmission	DEM	8,719	5,217	415	2,560	304	218	5	-	
47	Subtransmission	DEM	12,055	7,214	574	3,539	420	301	7	-	
48	Distribution Primary	DEM	5,815	3,619	257	1,724	181	0	33	-	
49	Distribution Secondary	DEM	(1,847)	(1,347)	(108)	(384)	-	-	(7)	-	
50	Distribution	CUST	10,316	7,168	773	241	7	7	3	2,116	
51	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	
52											
53	TOTAL CWIP		230,175	144,323	12,130	59,157	7,186	5,041	221	2,116	

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TAMPA ELECTRIC COMPANY
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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	4,307,928	342,538	2,113,621	250,976	179,954	4,136	-		
3	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
4	Transmission	DEM	522,859	312,875	24,878	153,508	18,228	13,070	300	-		
5	Subtransmission	DEM	545,806	326,607	25,970	160,245	19,028	13,643	314	-		
6	Distribution Primary	DEM	1,283,435	798,830	56,815	380,411	40,012	0	7,367	-		
7	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-		
8	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316		
9	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
10	TOTAL PLANT IN SERVICE		13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316		
11												
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>											
13	Production	DEM	26,353	15,770	1,254	7,737	919	659	15	-		
14	Production	EGY	-	-	-	-	-	-	-	-		
15	Transmission	DEM	10,636	6,365	506	3,123	371	266	6	-		
16	Subtransmission	DEM	10,453	6,255	497	3,069	364	261	6	-		
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	41,205	3,169	20,032	2,296	1,186	145	-		
22												
23	<u>EQUALS: TOTAL PLANT</u>											
24	Production	DEM	7,225,507	4,323,698	343,792	2,121,358	251,895	180,613	4,152	-		
25	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
26	Transmission	DEM	533,495	319,240	25,384	156,630	18,599	13,336	307	-		
27	Subtransmission	DEM	556,259	332,862	26,467	163,314	19,392	13,905	320	-		
28	Distribution Primary	DEM	1,304,025	811,646	57,726	386,514	40,653	0	7,486	-		
29	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-		
30	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316		
31	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
32	TOTAL PLANT		13,486,112	8,407,452	720,033	3,214,760	369,908	237,388	18,255	518,316		
33												
34	<u>LESS: DEPRECIATION RESERVE</u>											
35	Production	DEM	1,928,413	1,153,950	91,754	566,169	67,228	48,204	1,108	-		
36	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-		
37	Transmission	DEM	140,015	83,784	6,662	41,108	4,881	3,500	80	-		
38	Subtransmission	DEM	131,215	78,518	6,243	38,524	4,574	3,280	75	-		
39	Distribution Primary	DEM	375,042	233,432	16,602	111,163	11,692	0	2,153	-		
40	Distribution Secondary	DEM	149,666	109,201	8,793	31,130	-	-	541	-		
41	Distribution	CUST	890,713	638,732	65,422	18,349	322	330	244	167,314		
42	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-		
43	TOTAL DEPRECIATION RESERVE		4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314		

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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
44	<u>EQUALS: NET PLANT</u>									
45	Production	DEM	5,297,094	3,169,748	252,037	1,555,190	184,667	132,409	3,044	-
46	Production	EGY	357,929	180,623	16,692	124,347	19,794	14,582	1,891	-
47	Transmission	DEM	393,480	235,456	18,722	115,523	13,717	9,836	226	-
48	Subtransmission	DEM	425,045	254,344	20,224	124,790	14,818	10,625	244	-
49	Distribution Primary	DEM	928,983	578,214	41,124	275,351	28,961	0	5,333	-
50	Distribution Secondary	DEM	264,814	193,217	15,558	55,081	-	-	958	-
51	Distribution	CUST	1,635,940	1,116,786	123,960	40,736	1,394	1,475	586	351,002
52	Other	CUST	178,020	158,774	15,392	3,791	13	2	49	-
53	TOTAL NET PLANT		9,481,305	5,887,162	503,708	2,294,809	263,364	168,930	12,330	351,002
54										
55	<u>PLUS: WORKING CAPITAL</u>									
56	Production	DEM	31,163	18,648	1,483	9,149	1,086	779	18	-
57	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-
58	Transmission	DEM	2,313	1,384	110	679	81	58	1	-
59	Subtransmission	DEM	2,008	1,201	96	589	70	50	1	-
60	Distribution Primary	DEM	3,965	2,468	176	1,175	124	0	23	-
61	Distribution Secondary	DEM	1,816	1,325	107	378	-	-	7	-
62	Distribution	CUST	8,758	6,085	656	205	6	6	3	1,797
63	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-
64	TOTAL WORKING CAPITAL		86,671	48,817	4,255	25,570	3,506	2,469	256	1,797
65										
66	<u>PLUS: CWIP</u>									
67	Production	DEM	154,919	92,703	7,371	45,483	5,401	3,872	89	-
68	Production	EGY	15,756	7,951	735	5,474	871	642	83	-
69	Transmission	DEM	8,719	5,217	415	2,560	304	218	5	-
70	Subtransmission	DEM	12,055	7,214	574	3,539	420	301	7	-
71	Distribution Primary	DEM	5,815	3,619	257	1,724	181	0	33	-
72	Distribution Secondary	DEM	(1,847)	(1,347)	(108)	(384)	-	-	(7)	-
73	Distribution	CUST	10,316	7,168	773	241	7	7	3	2,116
74	Other	CUST	24,441	21,798	2,113	520	2	0	7	-
75	TOTAL CWIP		230,175	144,323	12,130	59,157	7,186	5,041	221	2,116
76										
77	<u>EQUALS: RATE BASE</u>									
78	Production	DEM	5,483,176	3,281,098	260,891	1,609,822	191,154	137,061	3,150	-
79	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179	-
80	Transmission	DEM	404,511	242,057	19,247	118,762	14,102	10,111	232	-
81	Subtransmission	DEM	439,108	262,759	20,893	128,919	15,308	10,976	252	-
82	Distribution Primary	DEM	938,763	584,301	41,557	278,250	29,266	0	5,389	-
83	Distribution Secondary	DEM	264,784	193,195	15,556	55,075	-	-	958	-
84	Distribution	CUST	1,655,014	1,130,039	125,389	41,182	1,407	1,489	592	354,915
85	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-
86	TOTAL RATE BASE		9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915

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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	FUNCTIONALIZED REVENUE REQUIREMENTS									
2	Production	DEM	915,272	547,693	43,549	268,717	31,908	22,879	526	
3	Production	EGY	109,751	55,510	5,117	38,034	6,044	4,466	579	
4	Transmission	DEM	56,047	33,538	2,667	16,455	1,954	1,401	32	
5	Subtransmission	DEM	69,633	41,668	3,313	20,444	2,428	1,741	40	
6	Distribution Primary	DEM	156,211	97,228	6,915	46,301	4,870	0	897	
7	Distribution Secondary	DEM	46,405	33,858	2,726	9,652	-	-	168	
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	337,463	232,816	27,986	10,426	475	509	157	65,095
9	Other: Meter Reading, Billing, Cust Svc	CUST	78,739	70,204	6,808	1,691	8	2	24	(0)
10	Revenue Associated Expense & Fees	REV	5,843	3,643	375	1,223	174	93	14	324
11	TOTAL BASE REVENUE REQUIREMENTS		1,775,364	1,116,157	99,455	412,944	47,861	31,090	2,437	65,419
12										
13	Revenue Expense Expansion Factor		1.00330							
14	BILLING UNITS (ANNUAL)									
15	MWh Sales Related To:									
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	Billing kW Related To:									
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	FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)									
28	Customer Related - \$/Bill									
29	MDS, Meters, Svcs, IS Equip		\$ 0.83	\$ 25.31	\$ 31.38	\$ 47.47	\$ 640.17	\$ 3,868.28	\$ 55.67	
30	Meter Reading, Billing, Cust Svc		\$ 0.25	\$ 7.63	\$ 7.63	\$ 7.70	\$ 11.29	\$ 14.05	\$ 8.63	
31	TOTAL CUSTOMER		\$ 1.08	\$ 32.94	\$ 39.02	\$ 55.17	\$ 651.46	\$ 3,882.33	\$ 64.30	
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			5.340	4.595	3.803	2.788	2.708	0.490	
38	Transmission			0.733	0.631	0.522	0.383	0.372	0.067	
39	Distribution Primary			0.948	0.730	0.655	0.425	0.000	0.835	
40	Distribution Secondary			0.330	0.288	0.138	0.000	0.000	0.156	
41										
42	Based on Billing KW Demand - (\$/kW/month)									
43	Production Demand				\$ 14.84	\$ 12.15	\$ 7.16			
44	Transmission Demand				\$ 2.04	\$ 1.67	\$ 0.98			
45	Distribution Primary Demand				\$ 2.56	\$ 1.85	\$ -			
46	Distribution Secondary Demand				\$ 0.54	\$ -	\$ -			

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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	3,281,098	260,891	1,609,822	191,154	137,061	3,150	
3	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179	
4	Transmission	DEM	404,511	242,057	19,247	118,762	14,102	10,111	232	
5	Subtransmission	DEM	439,108	262,759	20,893	128,919	15,308	10,976	252	
6	Distribution Primary	DEM	938,763	584,301	41,557	278,250	29,266	0	5,389	
7	Distribution Secondary	DEM	264,784	193,195	15,556	55,075	-	958	-	
8	Distribution	CUST	1,655,014	1,130,039	125,389	41,182	1,407	1,489	592	354,915
9	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-
10	TOTAL RATE BASE		9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915
11										
12	<u>MULTIPLIED BY RATE OF RETURN</u>		7.37	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	241,817	19,228	118,644	14,088	10,101	232	-
16	Production	EGY	30,391	15,337	1,417	10,558	1,681	1,238	161	-
17	Transmission	DEM	29,812	17,840	1,418	8,753	1,039	745	17	-
18	Subtransmission	DEM	32,362	19,365	1,540	9,501	1,128	809	19	-
19	Distribution Primary	DEM	69,187	43,063	3,063	20,507	2,157	0	397	-
20	Distribution Secondary	DEM	19,515	14,238	1,146	4,059	-	-	71	-
21	Distribution	CUST	121,975	83,284	9,241	3,035	104	110	44	26,157
22	Other	CUST	14,771	13,174	1,277	315	1	0	4	-
23	TOTAL RETURN ON RATE BASE		722,124	448,118	38,331	175,372	20,198	13,004	944	26,157
24										
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs., ITC and PDA)</u>									
26	Production	DEM	(68,583)	(41,040)	(3,263)	(20,135)	(2,391)	(1,714)	(39)	-
27	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-
28	Transmission	DEM	(1,517)	(908)	(72)	(445)	(53)	(38)	(1)	-
29	Subtransmission	DEM	(1,134)	(679)	(54)	(333)	(40)	(28)	(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)	(4,941)	(533)	(166)	(5)	(5)	(2)	(1,459)
33	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES		(89,192)	(54,121)	(4,467)	(24,194)	(2,875)	(1,979)	(96)	(1,459)
35										
36	<u>LESS INTEREST EXPENSE</u>									
37	Production	DEM	101,439	60,700	4,826	29,782	3,536	2,536	58	-
38	Production	EGY	7,629	3,850	356	2,650	422	311	40	-
39	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-
40	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-
41	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-
42	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-
43	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281
44	Other	CUST	3,708	3,307	321	79	0	0	1	-
45	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281

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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	2,437	194	1,195	142	102	2	-	
48	Production	EGY	306	155	14	106	17	12	2	-	
49	Transmission	DEM	300	180	14	88	10	8	0	-	
50	Subtransmission	DEM	326	195	16	96	11	8	0	-	
51	Distribution Primary	DEM	697	434	31	207	22	0	4	-	
52	Distribution Secondary	DEM	197	143	12	41	-	-	1	-	
53	Distribution	CUST	1,229	854	92	29	1	1	0	252	
54	Other	CUST	149	133	13	3	0	0	0	-	
55	<u>TOTAL PERMANENT TIMING DIFFERENCES</u>										
56			<u>7,276</u>	<u>4,530</u>	<u>385</u>	<u>1,765</u>	<u>203</u>	<u>131</u>	<u>9</u>	<u>252</u>	
57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>										
58	Production	DEM	238,160	142,514	11,332	69,922	8,303	5,953	137	-	
59	Production	EGY	18,326	9,248	855	6,366	1,013	747	97	-	
60	Transmission	DEM	21,112	12,634	1,005	6,198	736	528	12	-	
61	Subtransmission	DEM	23,431	14,021	1,115	6,879	817	586	13	-	
62	Distribution Primary	DEM	48,515	30,197	2,148	14,380	1,512	0	278	-	
63	Distribution Secondary	DEM	13,552	9,888	796	2,819	-	-	49	-	
64	Distribution	CUST	85,475	57,924	6,505	2,182	79	84	32	18,670	
65	Other	CUST	10,371	9,250	897	221	1	0	3	-	
66			<u>458,943</u>	<u>285,674</u>	<u>24,652</u>	<u>108,968</u>	<u>12,461</u>	<u>7,897</u>	<u>621</u>	<u>18,670</u>	
67	<u>TOTAL OPER INCOME BEFORE FIT</u>										
68											
69	<u>PLUS: OPER. INCOME.*(FIT/(1-FIT))</u>										
70	Production	DEM	63,308	37,883	3,012	18,587	2,207	1,582	36	-	
71	Production	EGY	4,871	2,458	227	1,692	269	198	26	-	
72	Transmission	DEM	5,612	3,358	267	1,648	196	140	3	-	
73	Subtransmission	DEM	6,228	3,727	296	1,829	217	156	4	-	
74	Distribution Primary	DEM	12,896	8,027	571	3,823	402	0	74	-	
75	Distribution Secondary	DEM	3,603	2,629	212	749	-	-	13	-	
76	Distribution	CUST	22,721	15,397	1,729	580	21	22	8	4,963	
77	Other	CUST	2,757	2,459	238	59	0	0	1	-	
78	<u>TOTAL FEDERAL INCOME TAX</u>										
79			<u>121,997</u>	<u>75,939</u>	<u>6,553</u>	<u>28,966</u>	<u>3,312</u>	<u>2,099</u>	<u>165</u>	<u>4,963</u>	
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
81	Production	DEM	301,469	180,397	14,344	88,509	10,510	7,536	173	-	
82	Production	EGY	23,197	11,706	1,082	8,059	1,283	945	123	-	
83	Transmission	DEM	26,725	15,992	1,272	7,846	932	668	15	-	
84	Subtransmission	DEM	29,659	17,748	1,411	8,708	1,034	741	17	-	
85	Distribution Primary	DEM	61,412	38,224	2,719	18,202	1,915	0	353	-	
86	Distribution Secondary	DEM	17,155	12,517	1,008	3,568	-	-	62	-	
87	Distribution	CUST	108,196	73,321	8,235	2,761	100	106	40	23,632	
88	Other	CUST	13,128	11,708	1,135	280	1	0	4	-	
89	<u>TOTAL FEDERAL TAXABLE INCOME</u>										
			<u>580,940</u>	<u>361,613</u>	<u>31,205</u>	<u>137,934</u>	<u>15,774</u>	<u>9,996</u>	<u>786</u>	<u>23,632</u>	

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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	10,499	835	5,151	612	439	10	-
92	Production	EGY	1,350	681	63	469	75	55	7	-
93	Transmission	DEM	1,555	931	74	457	54	39	1	-
94	Subtransmission	DEM	1,726	1,033	82	507	60	43	1	-
95	Distribution Primary	DEM	3,574	2,225	158	1,059	111	0	21	-
96	Distribution Secondary	DEM	998	728	59	208	-	-	4	-
97	Distribution	CUST	6,297	4,267	479	161	6	6	2	1,375
98	Other	CUST	764	681	66	16	0	0	0	-
99	TOTAL STATE INCOME TAX		33,811	21,046	1,816	8,028	918	582	46	1,375
100										
101										
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>									
103	Production	DEM	4,072	2,437	194	1,195	142	102	2	-
104	Production	EGY	306	155	14	106	17	12	2	-
105	Transmission	DEM	300	180	14	88	10	8	0	-
106	Subtransmission	DEM	326	195	16	96	11	8	0	-
107	Distribution Primary	DEM	697	434	31	207	22	0	4	-
108	Distribution Secondary	DEM	197	143	12	41	-	-	1	-
109	Distribution	CUST	1,229	854	92	29	1	1	0	252
110	Other	CUST	149	133	13	3	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,530	385	1,765	203	131	9	252
112										
113	<u>PLUS INTEREST EXPENSE</u>									
114	Production	DEM	101,439	60,700	4,826	29,782	3,536	2,536	58	-
115	Production	EGY	7,629	3,850	356	2,650	422	311	40	-
116	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-
117	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-
118	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-
119	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-
120	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281
121	Other	CUST	3,708	3,307	321	79	0	0	1	-
122	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281
123										
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
125	Production	DEM	416,382	249,160	19,812	122,247	14,516	10,408	239	-
126	Production	EGY	31,870	16,083	1,486	11,072	1,762	1,298	168	-
127	Transmission	DEM	35,463	21,221	1,687	10,412	1,236	886	20	-
128	Subtransmission	DEM	39,183	23,447	1,864	11,504	1,366	979	23	-
129	Distribution Primary	DEM	81,656	50,824	3,615	24,203	2,546	0	469	-
130	Distribution Secondary	DEM	22,855	16,676	1,343	4,754	-	-	83	-
131	Distribution	CUST	143,882	98,008	10,917	3,609	126	133	52	31,037
132	Other	CUST	17,451	15,564	1,509	372	1	0	5	-
133	TOTAL OPERATING INCOME BEFORE TAXES		788,741	490,982	42,232	188,172	21,553	13,706	1,059	31,037

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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	30,636	2,436	15,031	1,785	1,280	29	-	
136	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
137	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-	
138	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-	
139	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-	
140	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-	
141	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027	
142	Other	CUST	4,329	3,861	374	92	0	0	1	-	
143	<u>TOTAL TAXES OTHER THAN INCOME</u>										
144			101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	
145	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>										
146	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-	
147	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
148	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-	
149	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-	
150	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-	
151	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-	
152	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761	
153	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
154	<u>TOTAL DEPREC & AMORTIZ EXPENSE</u>										
155			531,436	331,589	29,675	124,875	14,391	9,431	713	20,761	
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	<u>TOTAL OTHER EXPENSES</u>										
166			-	-	-	-	-	-	-	-	
167	<u>PLUS: O & M EXPENSE</u>										
168	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
169	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
170	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
171	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
172	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	
173	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-	
174	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
175	Other	CUST	68,841	59,810	5,825	2,575	180	94	33	324	
176	<u>TOTAL O & M EXPENSE</u>										
			391,771	258,143	24,528	82,558	9,841	6,337	619	9,744	

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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	549,177	43,667	269,446	31,995	22,941	527
184	Production	EGY	110,474	55,749	5,152	38,379	6,109	4,501	584
185	Transmission	DEM	57,029	34,126	2,713	16,743	1,988	1,426	33
186	Subtransmission	DEM	69,942	41,853	3,328	20,535	2,438	1,748	40
187	Distribution Primary	DEM	171,082	106,484	7,573	50,709	5,334	0	982
188	Distribution Secondary	DEM	46,643	34,032	2,740	9,702	-	169	-
189	Distribution	CUST	338,193	233,323	28,040	10,443	475	509	157
190	Other	CUST	103,052	90,322	8,783	3,304	182	95	43
191	TOTAL TOTAL REVENUE LESS REV TAXES		1,814,167	1,145,065	101,997	419,260	48,521	31,220	2,535
192									
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>								
194	Production	DEM	463	291	6	204	7	17	(1)
195	Production	EGY	56	30	1	29	1	3	(1)
196	Transmission	DEM	29	18	0	13	0	1	(0)
197	Subtransmission	DEM	35	22	0	16	1	1	(0)
198	Distribution Primary	DEM	86	56	1	38	1	0	(1)
199	Distribution Secondary	DEM	24	18	0	7	-	-	(0)
200	Distribution	CUST	171	124	4	8	0	0	(53)
201	Other	CUST	52	48	1	3	0	0	(0)
202	TOTAL REVENUE TAXES		915	607	13	318	11	23	(4)
203									
204	<u>EQUALS: TOTAL REVENUES</u>								
205	Production	DEM	918,215	549,468	43,673	269,650	32,002	22,957	527
206	Production	EGY	110,530	55,779	5,153	38,409	6,111	4,504	583
207	Transmission	DEM	57,058	34,144	2,714	16,756	1,989	1,427	33
208	Subtransmission	DEM	69,977	41,875	3,328	20,550	2,439	1,750	40
209	Distribution Primary	DEM	171,168	106,540	7,574	50,747	5,335	0	981
210	Distribution Secondary	DEM	46,666	34,050	2,741	9,709	-	-	168
211	Distribution	CUST	338,364	233,447	28,044	10,451	475	510	157
212	Other	CUST	103,104	90,370	8,784	3,306	182	95	43
213	TOTAL REVENUES		1,815,082	1,145,673	102,010	419,578	48,532	31,242	2,531

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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	1,108	88	543	65	46	1	-	
216	Production	EGY	676	216	33	329	62	33	4	-	
217	Transmission	DEM	932	558	44	274	32	23	1	-	
218	Subtransmission	DEM	256	153	12	75	9	6	0	-	
219	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-	
220	Distribution Secondary	DEM	208	151	12	43	-	-	1	-	
221	Distribution	CUST	540	375	40	13	0	0	0	111	
222	Other	CUST	18,521	16,523	1,601	392	0	0	5	-	
223											
224	TOTAL REVENUE OTHER THAN SALES		37,746	28,272	2,485	6,044	629	109	96	111	
225											
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>										
227	Production	DEM	916,364	548,361	43,585	269,106	31,937	22,911	526	-	
228	Production	EGY	109,854	55,563	5,120	38,080	6,048	4,471	579	-	
229	Transmission	DEM	56,126	33,586	2,669	16,482	1,956	1,403	32	-	
230	Subtransmission	DEM	69,722	41,722	3,316	20,475	2,430	1,743	40	-	
231	Distribution Primary	DEM	156,405	97,352	6,921	46,371	4,875	0	896	-	
232	Distribution Secondary	DEM	46,459	33,899	2,728	9,666	-	-	168	-	
233	Distribution	CUST	337,824	233,071	28,004	10,438	475	509	157	65,081	
234	Other	CUST	84,583	73,846	7,183	2,914	182	95	38	324	
235											
236	TOTAL SALES REVENUE		1,777,336	1,117,400	99,525	413,534	47,903	31,133	2,435	65,404	

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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	kW	3,929,693	2,293,414	189,972	1,182,868	151,726	108,896	2,818	-
	% of Total Company	%	100.0000%	58.3611%	4.8343%	30.1008%	3.8610%	2.7711%	0.0717%	0.0000%
105	Distribution Primary Capacity - NCP	kW	4,697,938	2,924,072	207,967	1,392,471	146,460	0	26,968	-
	% of Total Company	%	100.0000%	62.2416%	4.4268%	29.6400%	0.0000%	0.0000%	0.5740%	0.0000%
106	Distri. Secondary Capacity - Customer Max Demands	kW	7,187,230	5,244,042	422,249	1,494,939	-	-	25,999	-
	% of Total Company	%	100.0000%	72.9633%	5.8750%	20.7999%	0.0000%	0.0000%	0.3617%	0.0000%
117	Transmission - 12 CP	kW	3,974,500	2,305,262	190,161	1,215,603	151,752	108,905	2,818	-
	% of Total Company	%	100.0000%	58.0013%	4.7845%	30.5850%	3.8181%	2.7401%	0.0709%	0.0000%
118	Transmission - 4 CP	kW	4,388,500	2,626,051	208,806	1,288,433	152,991	109,698	2,522	-
	% of Total Company	%	100.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%
121	Production Capacity 4 CP (solar allocator placeholder)	%	100.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%
	% of Total Company	%	100.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%
122	Production Capacity - 12 CP	%	100.0000%	58.0013%	4.7845%	30.5850%	3.8181%	2.7401%	0.0709%	0.0000%
	% of Total Company	%	100.0000%	58.0013%	4.7845%	30.5850%	3.8181%	2.7401%	0.0709%	0.0000%
123	Production Capacity - 4 CP	%	0.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%
	% of Total Company	%	0.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%
124	Production Capacity - 12 CP & 25% AD	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
125	Production Capacity - 12 CP & 50% AD	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
126	Proposed Production Capacity - 12CP & 25% AD	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
128	Proposed Production Capacity - 12CP & 50% AD	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
201	Energy - Output to Line	mWh	21,513,101	10,856,246	1,003,244	7,473,780	1,189,706	876,470	113,655	-
	% of Total Company	%	100.0000%	50.4634%	4.6634%	34.7406%	5.5301%	4.0741%	0.5283%	0.0000%
202	Direct Assignment - Wholesale	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
204	Retail Energy - Output to Line	mWh	21,513,101	10,856,246	1,003,244	7,473,780	1,189,706	876,470	113,655	-
	% of Total Company	%	100.0000%	50.4634%	4.6634%	34.7406%	5.5301%	4.0741%	0.5283%	0.0000%
205	Retail Jurisdictional Direct Assignment	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	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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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	33,744	24,003	3,334	1,480	88	95	24	4,721
607	% of Total Company	%	100.0000%	71.1318%	9.8808%	4.3862%	0.2596%	0.2804%	0.0698%	13.9914%
907	Distribution Plant - Customer Component	\$000's	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982
907	% of Total Company	%	100.0000%	69.4800%	7.4953%	2.3385%	0.0679%	0.0715%	0.0329%	20.5139%
817	Transmission - 12 CP (Retail Only)	kW	4,388,500	2,626,051	208,806	1,288,433	152,991	109,698	2,522	-
817	% of Total Company	%	100.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%

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MINIMUM FILING REQUIREMENTS

SCHEDULE E

COST OF SERVICE STUDY: 4CP-PROPOSED 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	1,774,352	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708
3	Other Revenues	40,729	30,944	2,742	6,100	627	109	97	111
4									
5	TOTAL OPERATING REVENUES	1,815,082	1,130,820	101,957	417,177	48,530	30,109	3,670	82,819
6									
7	<u>OPERATING EXPENSES</u>								
8									
9	Power Transactions	626	316	29	218	35	26	3	-
10	O&M Expense	391,771	258,132	24,480	82,686	9,824	6,342	617	9,690
11	Deprec & Amortiz Expense	531,436	331,589	29,675	124,875	14,391	9,431	713	20,761
12	Taxes Other than Income	101,592	64,035	5,532	23,437	2,701	1,720	140	4,027
13	Income Taxes	67,060	39,383	3,914	12,302	1,369	425	403	9,265
14	Gain/(Loss) on Disposal	-	-	-	-	-	-	-	-
15									
16	TOTAL OPERATING EXPENSES	1,092,486	693,455	63,630	243,517	28,320	17,944	1,877	43,743
17									
18	<u>NET OPERATING INCOME</u>								
19		722,595	437,365	38,327	173,660	20,210	12,166	1,793	39,075
20									
21	<u>RATE BASE</u>								
22									
23	Plant in Service	13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316
24	Plant Held for Future Use	68,034	41,205	3,169	20,032	2,296	1,186	145	-
25	Working Capital	86,671	48,817	4,255	25,570	3,506	2,469	256	1,797
26	Construction Work in Progress	230,175	144,323	12,130	59,157	7,186	5,041	221	2,116
27	Less: Depreciation Reserve	4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314
28									
29	TOTAL RATE BASE	9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915
30									
31									
32									
33	RATE OF RETURN (%)	7.37	7.19	7.37	7.30	7.37	6.90	14.00	11.01
34									
35	RATE OF RETURN INDEX	1.00	0.98	1.00	0.99	1.00	0.93	1.90	1.49

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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	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915		
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	448,118	38,331	175,372	20,198	13,004	944	26,157		
41											
42	Less: Achieved Net Operating Income	722,595	437,365	38,327	173,660	20,210	12,166	1,793	39,075		
43											
44	Equals: Return Deficiency/(Surplus)	(472)	10,753	3	1,712	(12)	838	(849)	(12,918)		
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)	(633)	14,449	5	2,301	(16)	1,126	(1,141)	(17,356)		
48											
49	Plus: Revenues @ Present Rates	1,815,082	1,130,820	101,957	417,177	48,530	30,109	3,670	82,819		
50											
51	Equals: Total Revenue Requirements	1,814,449	1,145,269	101,962	419,478	48,514	31,235	2,529	65,463		
52	Less: Other Revenues	(40,729)	(30,944)	(2,742)	(6,100)	(627)	(109)	(97)	(111)		
53											
54	Equals: Total Sales Revenue Requirements	1,773,719	1,114,325	99,220	413,378	47,887	31,126	2,432	65,352		
55											
56	Sales Revenue Requirements Index	1.00	0.99	1.00	0.99	1.00	0.96	1.47	1.27		

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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	1,099,876	99,215	411,077	47,903	30,000	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	187	15	92	11	8	0	-	123
7	Transmission	DEM	707	423	34	208	25	18	0	-	117
8	Subtransmission	DEM	139	83	7	41	5	3	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	9,798	703	4,659	492	29	84	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,539	921	73	452	54	38	1	-	123
15	Production	EGY	145	73	7	51	8	6	1	-	201
16	Transmission	DEM	225	135	11	66	8	6	0	-	117
17	Transmission Firm Whsl.	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	117	70	6	34	4	3	0	-	117
19	Distribution Primary	DEM	274	171	12	81	9	0	2	-	105
20	Distribution Secondary	DEM	89	65	5	18	-	-	0	-	106
21	Distribution	CUST	540	375	40	13	0	0	0	111	907
22	Other	CUST	52	47	5	1	0	0	0	-	412
23	TOTAL PLANT RELATED REVENUE		2,981	1,856	159	716	83	53	4	111	
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	-	-	508
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	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708	
37	Production	DEM	1,851	1,108	88	543	65	46	1	-	
38	Production	EGY	683	232	33	322	60	33	4	-	
39	Transmission	DEM	932	558	44	274	32	23	1	-	
40	Subtransmission	DEM	256	153	12	75	9	6	0	-	
41	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-	
42	Distribution Secondary	DEM	208	151	12	43	-	-	1	-	
43	Distribution	CUST	540	375	40	13	0	0	0	111	
44	Other	CUST	21,497	19,178	1,859	455	0	0	5	-	
45											
46	TOTAL OPERATING REVENUE		1,815,082	1,130,820	101,957	417,177	48,530	30,109	3,670	82,819	

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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	-	-	-	-	-	-	-	123	
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	56,902	4,525	27,918	3,315	2,377	55	123	
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	71,693	5,891	38,101	4,936	3,571	209		
19											
20											
21	<u>TRANSMISSION O&M</u>										
22	Step-Up Substations	DEM	3,435	2,056	163	1,009	120	86	2	123	
23											
24	High-Volt Transmission	DEM	1,992	1,192	95	585	69	50	1	117	
25											
26	Subtransmission										
27	Substations	DEM	4,111	2,460	196	1,207	143	103	2	117	
28	LINES	DEM	1,477	884	70	434	51	37	1	117	
29	Subtransmission		5,587	3,344	266	1,640	195	140	3		
30											
31	TOTAL TRANSMISSION O&M		11,015	6,591	524	3,234	384	275	6		

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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	9,755	6,072	432	2,891	304	0	56	-	105
37	OH LINES Primary (MDS)	CUST	9,364	8,352	810	199	1	-	3	-	418
38	OH LINES Secondary	DEM	1,685	1,230	99	351	-	-	6	-	106
39	OH LINES Secondary (MDS)	CUST	2,766	2,468	239	58	-	-	1	-	420
40	TOTAL OH LINES		24,837	18,121	1,580	3,500	305	0	65	1,267	
41											
42	UG LINES Direct	CUST	3	-	-	-	-	-	-	3	310
43	UG LINES Primary	DEM	3,290	2,048	146	975	103	0	19	-	105
44	UG LINES Primary (MDS)	CUST	2,903	2,589	251	62	0	-	1	-	418
45	UG LINES Secondary	DEM	397	290	23	83	-	-	1	-	106
46	UG LINES Secondary (MDS)	CUST	75	67	7	2	-	-	0	-	420
47	TOTAL UG LINES		6,668	4,994	426	1,121	103	0	21	3	
48											
49	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
50	Transformers Primary	DEM	14	9	1	4	0	0	0	-	105
51	Transformers Primary (MDS)	CUST	36	32	3	1	0	-	0	-	418
52	Transformers Secondary	DEM	89	65	5	19	-	-	0	-	106
53	Transformers Secondary (MDS)	CUST	165	147	14	3	-	-	0	-	420
54	TOTAL Transformers		304	253	23	27	0	0	0	-	
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	20,451	12,962	937	5,870	570	0	113	-	
62	Distribution O&M	CUST	33,744	24,003	3,334	1,480	88	95	24	4,721	
63											
64	TOTAL DISTRIBUTION O&M		54,195	36,965	4,271	7,350	657	95	136	4,721	
65											
66											
67	<u>PROD. TRANS & DIST O&M</u>										
68	Production	DEM	98,527	58,958	4,688	28,927	3,435	2,463	57	-	
69	Production	EGY	29,310	14,791	1,367	10,183	1,621	1,194	155	-	
70	Transmission	DEM	1,992	1,192	95	585	69	50	1	-	
71	Subtransmission	DEM	5,587	3,344	266	1,640	195	140	3	-	
72	Distribution Primary	DEM	18,279	11,377	809	5,418	570	0	105	-	
73	Distribution Secondary	DEM	2,171	1,584	128	452	-	-	8	-	
74	Distribution	CUST	33,744	24,003	3,334	1,480	88	95	24	4,721	
75	Other	CUST	-	-	-	-	-	-	-	-	
76	TOTAL PROD. TRANS & DIST O&M		189,612	115,249	10,686	48,684	5,977	3,941	352	4,721	

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TAMPA ELECTRIC COMPANY
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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	3,593	324	1,343	156	98	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	38,575	3,719	2,196	161	99	25	270	
84											
85	<u>PLUS: ADMIN & GENERAL O&M (EXCL STORM ACCRUAL)</u>										
86	Production	DEM	57,915	34,656	2,756	17,003	2,019	1,448	33	-	123
87	Production - Solar	DEM	3,180	1,903	151	934	111	79	2	-	121
88	Production	EGY	12,296	6,205	573	4,272	680	501	65	-	201
89	Transmission	DEM	1,647	986	78	484	57	41	1	-	117
90	Subtransmission	DEM	5,533	3,311	263	1,625	193	138	3	-	117
91	Distribution Primary	DEM	17,228	10,723	763	5,106	537	0	99	-	105
92	Distribution Secondary	DEM	1,935	1,412	114	402	-	-	7	-	106
93	Distribution	CUST	33,584	23,889	3,318	1,473	87	94	23	4,699	607
94	Other	CUST	23,797	21,224	2,057	507	2	0	7	-	412
95	TOTAL ADMIN & GENERAL O&M		157,115	104,308	10,074	31,806	3,686	2,302	240	4,699	
96											
97	<u>PLUS: ADMIN & GENERAL (STORM ACCRUAL ONLY)</u>										
98	Production	DEM	-	-	-	-	-	-	-	-	123
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	104,308	10,074	31,806	3,686	2,302	240	4,699	
108											
109	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
110	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
111	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-	
112	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
113	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
114	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	
115	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-	
116	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
117	Other	CUST	68,841	59,799	5,777	2,703	162	99	31	270	
118											
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		391,771	258,132	24,480	82,686	9,824	6,342	617	9,690	
120											
121	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
122	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-	
123	Production	EGY	42,233	21,312	1,969	14,672	2,336	1,721	223	-	
124	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-	
125	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-	
126	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-	

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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	4,106	2,996	241	854	-	-	15	-	
128	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420	
129	Other	CUST	68,841	59,799	5,777	2,703	162	99	31	270	
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		392,398	258,448	24,509	82,903	9,859	6,368	620	9,690	

TAMPA ELECTRIC COMPANY
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 WITNESS: WILLIAMS
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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	113,946	9,060	55,906	6,638	4,760	109	-	123
3	Production Demand - Solar Facilities	DEM	70,700	42,307	3,364	20,757	2,465	1,767	41	-	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	168,450	13,551	85,060	10,440	7,512	278	-	
6											
7											
8	<u>TRANSMISSION DEPREC EXPENSE</u>										
9	Step-Up Substations	DEM	4,400	2,633	209	1,292	153	110	3	-	123
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121
11	Step-Up Substations		4,400	2,633	209	1,292	153	110	3	-	
12											
13	High-Volt Transmission	DEM	13,062	7,816	621	3,835	455	326	8	-	117
14											
15	Subtransmission										
16	Substations	DEM	5,099	3,051	243	1,497	178	127	3	-	117
17	LINES	DEM	7,611	4,555	362	2,235	265	190	4	-	117
18	Subtransmission		12,711	7,606	605	3,732	443	318	7	-	
19											
20	TOTAL TRANSMISSION DEPREC EXPENSE		30,172	18,054	1,436	8,858	1,052	754	17	-	

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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	8,790	5,471	389	2,605	274	0	50	-	105	
26	Poles Primary (MDS)	CUST	10,398	9,274	899	221	1	-	3	-	418	
27	Poles Secondary	DEM	2,456	1,792	144	511	-	-	9	-	106	
28	Poles Secondary (MDS)	CUST	3,306	2,950	286	70	-	-	1	-	420	
29	TOTAL POLES		<u>26,995</u>	<u>19,486</u>	<u>1,718</u>	<u>3,408</u>	<u>275</u>	<u>0</u>	<u>63</u>	<u>2,045</u>		
30												
31	OH LINES Direct	CUST	107	-	-	-	-	-	-	107	310	
32	OH LINES Primary	DEM	3,395	2,113	150	1,006	106	0	19	-	105	
33	OH LINES Primary (MDS)	CUST	2,535	2,261	219	54	0	-	1	-	418	
34	OH LINES Secondary	DEM	240	175	14	50	-	-	1	-	106	
35	OH LINES Secondary (MDS)	CUST	662	591	57	14	-	-	0	-	420	
36	TOTAL OH LINES		<u>6,939</u>	<u>5,140</u>	<u>441</u>	<u>1,124</u>	<u>106</u>	<u>0</u>	<u>21</u>	<u>107</u>		
37												
38	UG LINES Direct	CUST	10	-	-	-	-	-	-	10	310	
39	UG LINES Primary	DEM	10,532	6,556	466	3,122	328	0	60	-	105	
40	UG LINES Primary (MDS)	CUST	9,292	8,288	803	198	1	-	3	-	418	
41	UG LINES Secondary	DEM	1,270	927	75	264	-	-	5	-	106	
42	UG LINES Secondary (MDS)	CUST	241	215	21	5	-	-	0	-	420	
43	TOTAL UG LINES		<u>21,346</u>	<u>15,985</u>	<u>1,365</u>	<u>3,589</u>	<u>329</u>	<u>0</u>	<u>68</u>	<u>10</u>		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	1,781	1,108	79	528	56	0	10	-	105	
47	Transformers Primary (MDS)	CUST	4,666	4,161	403	99	0	-	1	-	418	
48	Transformers Secondary	DEM	11,491	8,384	675	2,390	-	-	42	-	106	
49	Transformers Secondary (MDS)	CUST	21,257	18,965	1,838	449	-	-	5	-	420	
50	TOTAL Transformers		<u>39,195</u>	<u>32,619</u>	<u>2,995</u>	<u>3,467</u>	<u>56</u>	<u>0</u>	<u>58</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	49,762	32,630	2,427	13,383	1,069	0	253	-		
59	Distribution Expense	CUST	90,937	62,378	7,769	3,038	150	162	46	17,393		
60												
61	TOTAL DISTRIBUTION DEPREC EXPENSE		<u>140,700</u>	<u>95,009</u>	<u>10,196</u>	<u>16,421</u>	<u>1,220</u>	<u>162</u>	<u>299</u>	<u>17,393</u>		
62												

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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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

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	158,885	12,633	77,955	9,256	6,637	153	-
65	Production	EGY	24,172	12,198	1,127	8,397	1,337	985	128	-
66	Transmission	DEM	13,062	7,816	621	3,835	455	326	8	-
67	Subtransmission	DEM	12,711	7,806	605	3,732	443	318	7	-
68	Distribution Primary	DEM	34,305	21,352	1,519	10,168	1,069	0	197	-
69	Distribution Secondary	DEM	15,458	11,278	908	3,215	-	-	56	-
70	Distribution	CUST	90,937	62,378	7,769	3,038	150	162	46	17,393
71	Other	CUST	-	-	-	-	-	-	-	-
72										
73	TOTAL PROD, TRANS & DIST DEPREC EXP		456,163	281,513	25,183	110,339	12,711	8,428	594	17,393

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TAMPA ELECTRIC COMPANY
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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	1,358	108	666	79	57	1	-	123
76	Production	EGY	564	285	26	196	31	23	3	-	201
77	Transmission	DEM	400	239	19	117	14	10	0	-	117
78	Subtransmission	DEM	322	193	15	95	11	8	0	-	117
79	Distribution Primary	DEM	1,694	1,055	75	502	53	0	10	-	105
80	Distribution Secondary	DEM	429	313	25	89	-	-	2	-	106
81	Distribution	CUST	1,433	996	107	34	1	1	0	294	907
82	Other	CUST	1,085	968	94	23	0	0	0	-	412
83											
84	TOTAL COMMUNICATION EQP DEPREC EXP		8,198	5,406	470	1,722	189	99	17	294	
85											
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
87	Production	DEM	428	256	20	126	15	11	0	-	123
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	256	20	126	15	11	0	-	
97											
98	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
99	Production	DEM	22,182	13,273	1,055	6,512	773	554	13	-	123
100	Production - Solar	DEM	152	91	7	45	5	4	0	-	121
101	Production	EGY	5,896	2,976	275	2,048	326	240	31	-	201
102	Transmission	DEM	885	530	42	260	31	22	1	-	117
103	Subtransmission	DEM	2,488	1,489	118	731	87	62	1	-	117
104	Distribution Primary	DEM	7,770	4,836	344	2,303	242	0	45	-	105
105	Distribution Secondary	DEM	945	690	56	197	-	-	3	-	106
106	Distribution	CUST	14,982	10,410	1,123	350	10	11	5	3,073	907
107	Other	CUST	11,346	10,119	981	242	1	0	3	-	412
108											
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		66,647	44,414	4,002	12,688	1,476	894	102	3,073	
110											
111	<u>EQUALS: DEPRECIATION EXPENSE</u>										
112	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-	
113	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-	
114	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-	
115	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-	
116	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-	
117	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-	
118	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761	
119	Other	CUST	12,431	11,087	1,075	265	1	0	3	-	
120											
121	TOTAL DEPRECIATION EXPENSE		531,436	331,589	29,675	124,875	14,391	9,431	713	20,761	

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TAMPA ELECTRIC COMPANY
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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	3,270	260	1,604	190	137	3	-	123
3	Production - Solar	DEM	-	-	-	-	-	-	-	-	121
4	Production	EGY	1,443	728	67	501	80	59	8	-	201
5	Transmission	DEM	217	130	10	64	8	5	0	-	117
6	Subtransmission	DEM	609	364	29	179	21	15	0	-	117
7	Distribution Primary	DEM	1,901	1,183	84	563	59	0	11	-	105
8	Distribution Secondary	DEM	231	169	14	48	-	-	1	-	106
9	Distribution	CUST	3,665	2,547	275	86	2	3	1	752	907
10	Other	CUST	2,776	2,476	240	59	0	0	1	-	412
11	TOTAL PAYROLL TAXES		16,305	10,866	979	3,104	361	219	25	752	
12											
13	<u>PLUS: PROPERTY TAXES</u>										
14	Production	DEM	45,179	27,035	2,150	13,264	1,575	1,129	26	-	123
15	Production	EGY	4,255	2,147	198	1,478	235	173	22	-	201
16	Transmission	DEM	3,319	1,986	158	975	116	83	2	-	117
17	Subtransmission	DEM	3,461	2,071	165	1,016	121	87	2	-	117
18	Distribution Primary	DEM	8,154	5,075	361	2,417	254	0	47	-	105
19	Distribution Secondary	DEM	2,592	1,891	152	539	-	-	9	-	106
20	Distribution	CUST	15,798	10,977	1,184	369	11	11	5	3,241	907
21	Other	CUST	1,533	1,367	133	33	0	0	0	-	412
22	TOTAL PROPERTY TAXES		84,291	52,549	4,501	20,091	2,312	1,483	114	3,241	
23											
24											
25	<u>PLUS: OTHER TAXES</u>										
26	Production	DEM	(76)	(45)	(4)	(22)	(3)	(2)	(0)	-	123
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	(13)	(8)	(1)	(4)	(0)	(0)	(0)	-	105
31	Distribution Secondary	DEM	(4)	(3)	(0)	(1)	-	-	(0)	-	106
32	Distribution	CUST	(23)	(16)	(2)	(1)	(0)	(0)	(0)	(5)	907
33	Other	CUST	(3)	(2)	(0)	(0)	(0)	(0)	(0)	-	412
34	TOTAL OTHER TAXES		(135)	(84)	(7)	(33)	(4)	(2)	(0)	(5)	
35											
36	<u>EQUALS: NON-REVENUE TAXES</u>										
37	Production	DEM	50,567	30,259	2,406	14,846	1,763	1,264	29	-	
38	Production	EGY	5,692	2,872	265	1,977	315	232	30	-	
39	Transmission	DEM	3,530	2,113	168	1,036	123	88	2	-	
40	Subtransmission	DEM	4,064	2,432	193	1,193	142	102	2	-	
41	Distribution Primary	DEM	10,042	6,250	445	2,976	313	0	58	-	
42	Distribution Secondary	DEM	2,819	2,057	166	586	-	-	10	-	
43	Distribution	CUST	19,441	13,508	1,457	455	13	14	6	3,988	
44	Other	CUST	4,306	3,840	372	92	0	0	1	-	
45	TOTAL NON-REVENUE TAXES		100,461	63,331	5,472	23,162	2,669	1,700	139	3,988	

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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	377	30	185	22	16	0	-	123
48	Production	EGY	47	24	2	16	3	2	0	-	204
49	Transmission	DEM	50	30	2	15	2	1	0	-	117
50	Subtransmission	DEM	54	32	3	16	2	1	0	-	117
51	Distribution Primary	DEM	108	67	5	32	3	0	1	-	105
52	Distribution Secondary	DEM	30	22	2	6	-	0	0	-	106
53	Distribution	CUST	190	132	14	4	0	0	0	39	907
54	Other	CUST	23	21	2	0	0	0	0	-	412
55	TOTAL REGULATORY ASSESSMENT FEE										
56			1,132	704	60	275	32	20	1	39	
57	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
59	Production	DEM	51,197	30,636	2,436	15,031	1,785	1,280	29	-	
60	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	
61	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-	
62	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-	
63	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-	
64	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-	
65	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027	
66	Other	CUST	4,329	3,861	374	92	0	0	1	-	
67											
68	TOTAL TAXES OTHER THAN INCOME										
			101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	

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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	TOTAL OPERATING REVENUES									
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,774,352	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708
3	Production	DEM	1,851	1,108	88	543	65	46	1	-
4	Production	EGY	683	232	33	322	60	33	4	-
5	Transmission	DEM	932	558	44	274	32	23	1	-
6	Subtransmission	DEM	256	153	12	75	9	6	0	-
7	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-
8	Distribution Secondary	DEM	208	151	12	43	-	-	1	-
9	Distribution	CUST	540	375	40	13	0	0	0	111
10	Other	CUST	21,497	19,178	1,859	455	0	0	5	-
11	TOTAL OPERATING REVENUES		1,815,082	1,130,820	101,957	417,177	48,530	30,109	3,670	82,819
12										
13	LESS: O&M EXPENSE									
14	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-
15	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-
16	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-
17	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-
18	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-
19	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-
20	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420
21	Other	CUST	68,841	59,799	5,777	2,703	162	99	31	270
22	TOTAL O&M EXPENSE		391,771	258,132	24,480	82,686	9,824	6,342	617	9,690
23										
24	LESS: FUEL & POWER TRANSACTIONS									
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										
29	LESS: DEPRECIATION EXPENSE									
30	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-
31	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-
32	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-
33	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-
34	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-
35	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-
36	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761
37	Other	CUST	12,431	11,087	1,075	265	1	0	3	-
38	TOTAL DEPRECIATION EXPENSE		531,436	331,589	29,675	124,875	14,391	9,431	713	20,761

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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	30,636	2,436	15,031	1,785	1,280	29	-	-	
52	Production	EGY	5,739	2,896	268	1,994	317	234	30	-	-	
53	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-	-	
54	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-	-	
55	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-	-	
56	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-	-	
57	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027	-	
58	Other	CUST	4,329	3,861	374	92	0	0	1	-	-	
59	TOTAL TAXES OTHER THAN INCOME											
60			101,592	64,035	5,532	23,437	2,701	1,720	140	4,027	-	
61	<u>LESS: LOSS ON DISPOSITION & MISC</u>											
62	Production	DEM	-	-	-	-	-	-	-	-	123	
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	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708	-	
74	Production	DEM	(499,520)	(298,909)	(23,767)	(146,655)	(17,414)	(12,486)	(287)	-	-	
75	Production	EGY	(77,921)	(39,434)	(3,633)	(26,986)	(4,287)	(3,170)	(411)	-	-	
76	Transmission	DEM	(20,634)	(12,347)	(982)	(6,058)	(719)	(516)	(12)	-	-	
77	Subtransmission	DEM	(30,504)	(18,253)	(1,451)	(8,956)	(1,063)	(762)	(18)	-	-	
78	Distribution Primary	DEM	(74,663)	(46,471)	(3,305)	(22,130)	(2,328)	(0)	(429)	-	-	
79	Distribution Secondary	DEM	(23,580)	(17,205)	(1,385)	(4,905)	-	-	(85)	-	-	
80	Distribution	CUST	(193,772)	(134,940)	(17,083)	(6,821)	(349)	(376)	(105)	(34,097)	-	
81	Other	CUST	(64,104)	(55,568)	(5,367)	(2,605)	(164)	(100)	(30)	(270)	-	
82	TOTAL OPERATING INCOME											
			789,656	476,747	42,241	185,961	21,579	12,590	2,196	48,340	-	

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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	60,700	4,826	29,782	3,536	2,536	58	-	123
85	Production	EGY	7,629	3,850	356	2,650	422	311	40	-	201
86	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-	117
87	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-	117
88	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-	105
89	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-	106
90	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281	907
91	Other	CUST	3,708	3,307	321	79	0	0	1	-	412
92	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281	
93											
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>										
95	Production	DEM	4,072	2,437	194	1,195	142	102	2	-	123
96	Production	EGY	306	155	14	106	17	12	2	-	201
97	Transmission	DEM	300	180	14	88	10	8	0	-	117
98	Subtransmission	DEM	326	195	16	96	11	8	0	-	117
99	Distribution Primary	DEM	697	434	31	207	22	0	4	-	105
100	Distribution Secondary	DEM	197	143	12	41	-	-	1	-	106
101	Distribution	CUST	1,229	854	92	29	1	1	0	252	907
102	Other	CUST	149	133	13	3	0	0	0	-	412
103	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,530	385	1,765	203	131	9	252	
104											
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
106	Sales	REV	1,774,352	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708	
107	Production	DEM	(596,886)	(357,173)	(28,400)	(175,242)	(20,809)	(14,920)	(343)	-	
108	Production	EGY	(85,244)	(43,130)	(3,974)	(29,530)	(4,692)	(3,468)	(450)	-	
109	Transmission	DEM	(27,817)	(16,645)	(1,324)	(8,167)	(970)	(695)	(16)	-	
110	Subtransmission	DEM	(38,301)	(22,919)	(1,822)	(11,245)	(1,335)	(957)	(22)	-	
111	Distribution Primary	DEM	(91,333)	(56,847)	(4,043)	(27,071)	(2,847)	(0)	(524)	-	
112	Distribution Secondary	DEM	(28,282)	(20,635)	(1,662)	(5,883)	-	-	(102)	-	
113	Distribution	CUST	(223,160)	(155,359)	(19,286)	(7,508)	(369)	(397)	(115)	(40,126)	
114	Other	CUST	(67,663)	(58,743)	(5,675)	(2,681)	(164)	(100)	(31)	(270)	
115	TOTAL FLORIDA TAXABLE INCOME		615,666	368,425	33,030	143,751	16,717	9,463	1,969	42,311	
116											
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
118	Sales	REV	97,589	60,493	5,457	22,609	2,635	1,650	197	4,549	
119	Production	DEM	(32,829)	(19,645)	(1,562)	(9,638)	(1,144)	(821)	(19)	-	
120	Production	EGY	(4,688)	(2,372)	(219)	(1,624)	(258)	(191)	(25)	-	
121	Transmission	DEM	(1,530)	(916)	(73)	(449)	(53)	(38)	(1)	-	
122	Subtransmission	DEM	(2,107)	(1,261)	(100)	(618)	(73)	(53)	(1)	-	
123	Distribution Primary	DEM	(5,023)	(3,127)	(222)	(1,489)	(157)	(0)	(29)	-	
124	Distribution Secondary	DEM	(1,555)	(1,135)	(91)	(324)	-	-	(6)	-	
125	Distribution	CUST	(12,274)	(8,545)	(1,061)	(413)	(20)	(22)	(6)	(2,207)	
126	Other	CUST	(3,721)	(3,231)	(312)	(147)	(9)	(5)	(2)	(15)	
127	TOTAL FLORIDA INCOME TAX		33,862	20,263	1,817	7,906	919	520	108	2,327	

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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	1,039,383	93,758	388,468	45,268	28,350	3,377	78,159	
130	Production	DEM	(564,058)	(337,529)	(26,838)	(165,603)	(19,664)	(14,100)	(324)	-	
131	Production	EGY	(80,555)	(40,757)	(3,756)	(27,906)	(4,434)	(3,277)	(425)	-	
132	Transmission	DEM	(26,287)	(15,730)	(1,251)	(7,718)	(916)	(657)	(15)	-	
133	Subtransmission	DEM	(36,195)	(21,659)	(1,722)	(10,626)	(1,262)	(905)	(21)	-	
134	Distribution Primary	DEM	(86,310)	(53,720)	(3,821)	(25,582)	(2,691)	(0)	(495)	-	
135	Distribution Secondary	DEM	(26,726)	(19,500)	(1,570)	(5,559)	-	-	(97)	-	
136	Distribution	CUST	(210,887)	(146,814)	(18,225)	(7,095)	(349)	(375)	(108)	(37,919)	
137	Other	CUST	(63,941)	(55,512)	(5,363)	(2,533)	(155)	(94)	(30)	(255)	
138	TOTAL FEDERAL TAXABLE INCOME		581,804	348,161	31,213	135,845	15,798	8,942	1,861	39,984	
139											
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>										
141	Sales	REV	352,120	218,270	19,689	81,578	9,506	5,954	709	16,413	
142	Production	DEM	(118,452)	(70,881)	(5,636)	(34,777)	(4,129)	(2,961)	(68)	-	
143	Production	EGY	(16,917)	(8,559)	(789)	(5,860)	(931)	(688)	(89)	-	
144	Transmission	DEM	(5,520)	(3,303)	(263)	(1,621)	(192)	(138)	(3)	-	
145	Subtransmission	DEM	(7,601)	(4,548)	(362)	(2,232)	(265)	(190)	(4)	-	
146	Distribution Primary	DEM	(18,125)	(11,281)	(802)	(5,372)	(565)	(0)	(104)	-	
147	Distribution Secondary	DEM	(5,613)	(4,095)	(330)	(1,167)	-	-	(20)	-	
148	Distribution	CUST	(44,286)	(30,831)	(3,827)	(1,490)	(73)	(79)	(23)	(7,963)	
149	Other	CUST	(13,428)	(11,657)	(1,126)	(532)	(33)	(20)	(6)	(54)	
150	TOTAL FEDERAL INCOME TAX		122,179	73,114	6,555	28,527	3,318	1,878	391	8,397	
151											
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>										
153	Production	DEM	(68,583)	(41,040)	(3,263)	(20,135)	(2,391)	(1,714)	(39)	-	123
154	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-	201
155	Transmission	DEM	(1,396)	(835)	(66)	(410)	(49)	(35)	(1)	-	117
156	Subtransmission	DEM	(1,044)	(625)	(50)	(306)	(36)	(26)	(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)	(4,941)	(533)	(166)	(5)	(5)	(2)	(1,459)	907
160	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-	412
161	TOTAL ADJUSTMENT TO INCOME TAXES		(88,980)	(53,995)	(4,457)	(24,132)	(2,868)	(1,974)	(96)	(1,459)	
162											
163	<u>TOTAL INCOME TAXES (FED, STATE, AND ADJUSTMENTS)</u>										
164	Sales	REV	449,710	278,764	25,146	104,188	12,141	7,604	906	20,962	
165	Production	DEM	(219,864)	(131,565)	(10,461)	(64,550)	(7,665)	(5,496)	(126)	-	
166	Production	EGY	(26,348)	(13,325)	(1,228)	(9,132)	(1,451)	(1,072)	(139)	-	
167	Transmission	DEM	(8,446)	(5,054)	(402)	(2,480)	(294)	(211)	(5)	-	
168	Subtransmission	DEM	(10,751)	(6,433)	(512)	(3,156)	(375)	(269)	(6)	-	
169	Distribution Primary	DEM	(27,150)	(16,899)	(1,202)	(8,047)	(846)	(0)	(156)	-	
170	Distribution Secondary	DEM	(8,428)	(6,150)	(495)	(1,753)	-	-	(30)	-	
171	Distribution	CUST	(63,671)	(44,317)	(5,421)	(2,069)	(98)	(106)	(31)	(11,629)	
172	Other	CUST	(17,991)	(15,639)	(1,511)	(697)	(42)	(25)	(8)	(68)	
173											
174	TOTAL INCOME TAXES		67,060	39,383	3,914	12,302	1,369	425	403	9,265	

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TAMPA ELECTRIC COMPANY
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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	2,688,900	213,803	1,319,269	156,653	112,323	2,582	-	123	
3	Production Demand - Solar Facilities	DEM	2,068,978	1,238,064	98,443	607,438	72,128	51,717	1,189	-	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	4,214,776	338,843	2,124,846	260,322	187,277	6,784	-		
6												
7												
8	<u>TRANSMISSION PLANT</u>											
9	Step-Up Substations	DEM	191,967	114,872	9,134	56,360	6,692	4,799	110	-	123	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		191,967	114,872	9,134	56,360	6,692	4,799	110	-		
12												
13	High-Volt Substations & LINES	DEM	499,579	298,945	23,770	146,673	17,416	12,488	287	-	117	
14												
15	Subtransmission											
16	Substations	DEM	225,310	134,824	10,720	66,149	7,855	5,632	129	-	117	
17	LINES	DEM	265,675	158,978	12,641	78,000	9,262	6,641	153	-	117	
18	Subtransmission		490,985	293,802	23,361	144,150	17,117	12,273	282	-		
19												
20	TOTAL TRANSMISSION PLANT		1,182,531	707,619	56,265	347,183	41,225	29,559	679	-		

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
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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	137,886	85,823	6,104	40,870	4,299	0	792	-	105	
26	Poles Primary (MDS)	CUST	163,105	145,474	14,102	3,473	12	-	45	-	418	
27	Poles Secondary	DEM	38,531	28,114	2,264	8,014	-	-	139	-	106	
28	Poles Secondary (MDS)	CUST	51,864	46,270	4,484	1,097	-	-	13	-	420	
29	TOTAL POLES		423,461	305,680	26,954	53,453	4,310	0	989	32,074		
30												
31	OH LINES Direct	CUST	4,543	-	-	-	-	-	-	4,543	310	
32	OH LINES Primary	DEM	144,129	89,708	6,380	42,720	4,493	0	827	-	105	
33	OH LINES Primary (MDS)	CUST	107,617	95,984	9,305	2,291	8	-	29	-	418	
34	OH LINES Secondary	DEM	10,191	7,436	599	2,120	-	-	37	-	106	
35	OH LINES Secondary (MDS)	CUST	28,107	25,075	2,430	594	-	-	7	-	420	
36	TOTAL OH LINES		294,587	218,203	18,714	47,725	4,501	0	901	4,543		
37												
38	UG LINES Direct	CUST	386	-	-	-	-	-	-	386	310	
39	UG LINES Primary	DEM	400,188	249,083	17,715	118,616	12,476	0	2,297	-	105	
40	UG LINES Primary (MDS)	CUST	353,059	314,894	30,526	7,517	25	-	97	-	418	
41	UG LINES Secondary	DEM	48,259	35,212	2,835	10,038	-	-	175	-	106	
42	UG LINES Secondary (MDS)	CUST	9,173	8,183	793	194	-	-	2	-	420	
43	TOTAL UG LINES		811,065	607,372	51,870	136,364	12,501	0	2,571	386		
44												
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310	
46	Transformers Primary	DEM	45,340	28,221	2,007	13,439	1,414	0	260	-	105	
47	Transformers Primary (MDS)	CUST	118,810	105,967	10,273	2,529	9	-	33	-	418	
48	Transformers Secondary	DEM	292,620	213,505	17,191	60,865	-	-	1,059	-	106	
49	Transformers Secondary (MDS)	CUST	541,309	482,923	46,803	11,446	-	-	137	-	420	
50	TOTAL Transformers		998,080	830,616	78,274	88,279	1,422	0	1,488	-		
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	1,485,584	966,423	71,406	405,887	34,168	0	7,701	-		
58	Distribution Plant	CUST	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982		
59												
60	TOTAL DISTRIBUTION PLANT		3,688,875	2,497,270	236,550	457,410	35,664	1,574	8,425	451,982		
61												
62	<u>PROD. TRANS. & DIST PLANT</u>											
64	Production	DEM	6,754,475	4,041,835	321,380	1,983,067	235,474	168,839	3,881	-		
65	Production	EGY	570,340	287,813	26,597	198,139	31,541	23,236	3,013	-		
66	Transmission	DEM	499,579	298,945	23,770	146,673	17,416	12,488	287	-		
67	Subtransmission	DEM	490,985	293,802	23,361	144,150	17,117	12,273	282	-		
68	Distribution Primary	DEM	1,095,982	682,157	48,517	324,850	34,168	0	6,291	-		

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	389,602	284,266	22,889	81,037	-	-	1,409	-	
70	Distribution	CUST	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982	
71	Other	CUST	-	-	-	-	-	-	-	-	
72	TOTAL PROD, TRANS, & DIST PLANT		12,004,254	7,419,665	631,659	2,929,439	337,211	218,410	15,888	451,982	

TAMPA ELECTRIC COMPANY
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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	17,988	1,430	8,825	1,048	751	17	-	123	
75	Production	EGY	7,469	3,769	348	2,595	413	304	39	-	201	
76	Transmission	DEM	5,299	3,171	252	1,556	185	132	3	-	117	
77	Subtransmission	DEM	4,265	2,552	203	1,252	149	107	2	-	117	
78	Distribution Primary	DEM	22,435	13,964	993	6,650	699	0	129	-	105	
79	Distribution Secondary	DEM	5,674	4,140	333	1,180	-	-	21	-	106	
80	Distribution	CUST	18,978	13,186	1,422	444	13	14	6	3,893	907	
81	Other	CUST	14,371	12,818	1,243	306	1	0	4	-	412	
82	TOTAL COMMUNICATION EQUIPMENT		108,551	71,587	6,225	22,808	2,508	1,308	222	3,893		
83	<u>PLUS: TRANSPORTATION EQUIPMENT</u>											
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>											
85	Production	DEM	7,483	4,478	356	2,197	261	187	4	-	123	
86	Production	EGY	-	-	-	-	-	-	-	-	201	
87	Transmission	DEM	2,560	1,532	122	752	89	64	1	-	117	
88	Subtransmission	DEM	7,197	4,306	342	2,113	251	180	4	-	117	
89	Distribution Primary	DEM	22,471	13,987	995	6,661	701	0	129	-	105	
90	Distribution Secondary	DEM	2,734	1,995	161	569	-	-	10	-	106	
91	Distribution	CUST	43,330	30,106	3,248	1,013	29	31	14	8,889	907	
92	Other	CUST	32,813	29,265	2,837	699	2	0	9	-	412	
93	TOTAL TRANSPORTATION EQUIPMENT		118,587	85,668	8,060	14,003	1,333	462	172	8,889		
94	<u>PLUS: GENERAL & INTANGIBLE</u>											
95	<u>PLUS: GENERAL & INTANGIBLE</u>											
96	Production	DEM	402,516	240,863	19,152	118,176	14,032	10,062	231	-	123	
97	Production - Solar	DEM	4,620	2,765	220	1,356	161	115	3	-	121	
98	Production	EGY	102,740	51,846	4,791	35,692	5,682	4,186	543	-	201	
99	Transmission	DEM	15,422	9,228	734	4,528	538	385	9	-	117	
100	Subtransmission	DEM	43,359	25,946	2,063	12,730	1,512	1,084	25	-	117	
101	Distribution Primary	DEM	142,546	88,723	6,310	42,251	4,444	0	818	-	105	
102	Distribution Secondary	DEM	16,471	12,018	968	3,426	-	-	60	-	106	
103	Distribution	CUST	261,054	181,380	19,567	6,105	177	187	86	53,552	907	
104	Other	CUST	197,960	176,558	17,116	4,215	14	3	54	-	412	
105	TOTAL GENERAL & INTANGIBLE		1,186,687	789,326	70,920	228,479	26,560	16,021	1,828	53,552		
106	<u>PLUS: ROU LEASES</u>											
107	<u>PLUS: ROU LEASES</u>											
108	Production	DEM	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	123	
109	<u>EQUALS: PLANT IN SERVICE</u>											
110	<u>EQUALS: PLANT IN SERVICE</u>											
111	Production	DEM	7,199,154	4,307,928	342,538	2,113,621	250,976	179,954	4,136	-		
112	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
113	Transmission	DEM	522,859	312,875	24,878	153,508	18,228	13,070	300	-		
114	Subtransmission	DEM	545,806	326,607	25,970	160,245	19,028	13,643	314	-		
115	Distribution Primary	DEM	1,283,435	798,830	56,815	380,411	40,012	0	7,367	-		
116	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-		
117	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316		
118	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
119	<u>TOTAL PLANT IN SERVICE</u>											
120	<u>TOTAL PLANT IN SERVICE</u>		13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316		

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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

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	15,770	1,254	7,737	919	659	15	123
3	Production - Solar	DEM	-	-	-	-	-	-	-	121
4	Production	EGY	-	-	-	-	-	-	-	201
5	Transmission	DEM	10,636	6,365	506	3,123	371	266	6	117
6	Subtransmission	DEM	10,453	6,255	497	3,069	364	261	6	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	41,205	3,169	20,032	2,296	1,186	145	

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TAMPA ELECTRIC COMPANY
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

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	923,193	73,406	452,951	53,784	38,564	886	-	123	
3	Production Demand - Solar Facilities	DEM	222,986	133,433	10,610	65,467	7,774	5,574	128	-	121	
4	Production Energy	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-	201	
5	TOTAL PRODUCTION DEPREE RESERVE		2,059,519	1,204,861	97,715	620,468	77,803	56,106	2,566	-		
6												
7												
8	<u>TRANSMISSION RESERVE</u>											
9	Step-Up Substations	DEM	46,016	27,535	2,189	13,510	1,604	1,150	26	-	123	
10	Step-Up Substations - Solar	DEM	-	-	-	-	-	-	-	-	121	
11	Step-Up Substations		46,016	27,535	2,189	13,510	1,604	1,150	26	-		
12												
13	High-Volt Transmission LINES	DEM	132,871	79,509	6,322	39,010	4,632	3,321	76	-	117	
14												
15	Subtransmission											
16	Substations	DEM	43,645	26,117	2,077	12,814	1,522	1,091	25	-	117	
17	LINES	DEM	72,368	43,305	3,443	21,247	2,523	1,809	42	-	117	
18	Subtransmission		116,013	69,421	5,520	34,061	4,044	2,900	67	-		
19												
20	TOTAL TRANSMISSION DEPREE RESERVE		294,899	176,466	14,031	86,580	10,281	7,371	169	-		

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TAMPA ELECTRIC COMPANY
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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	62,901	39,150	2,784	18,644	1,961	0	361	-	105
26	Poles Primary (MDS)	CUST	74,405	66,362	6,433	1,584	5	-	20	-	418
27	Poles Secondary	DEM	17,577	12,825	1,033	3,656	-	-	64	-	106
28	Poles Secondary (MDS)	CUST	23,659	21,108	2,046	500	-	-	6	-	420
29	TOTAL POLES		<u>193,174</u>	<u>139,445</u>	<u>12,296</u>	<u>24,384</u>	<u>1,966</u>	<u>0</u>	<u>451</u>	<u>14,632</u>	
30											
31	OH LINES Direct	CUST	2,332	-	-	-	-	-	-	2,332	310
32	OH LINES Primary	DEM	73,986	46,050	3,275	21,930	2,307	0	425	-	105
33	OH LINES Primary (MDS)	CUST	55,243	49,272	4,776	1,176	4	-	15	-	418
34	OH LINES Secondary	DEM	5,232	3,817	307	1,088	-	-	19	-	106
35	OH LINES Secondary (MDS)	CUST	14,428	12,872	1,247	305	-	-	4	-	420
36	TOTAL OH LINES		<u>151,221</u>	<u>112,011</u>	<u>9,606</u>	<u>24,499</u>	<u>2,311</u>	<u>0</u>	<u>462</u>	<u>2,332</u>	
37											
38	UG LINES Direct	CUST	72	-	-	-	-	-	-	72	310
39	UG LINES Primary	DEM	74,963	46,658	3,318	22,219	2,337	0	430	-	105
40	UG LINES Primary (MDS)	CUST	66,135	58,986	5,718	1,408	5	-	18	-	418
41	UG LINES Secondary	DEM	9,040	6,596	531	1,880	-	-	33	-	106
42	UG LINES Secondary (MDS)	CUST	1,718	1,533	149	36	-	-	0	-	420
43	TOTAL UG LINES		<u>151,929</u>	<u>113,773</u>	<u>9,716</u>	<u>25,544</u>	<u>2,342</u>	<u>0</u>	<u>482</u>	<u>72</u>	
44											
45	Transformers Direct	CUST	-	-	-	-	-	-	-	-	310
46	Transformers Primary	DEM	17,072	10,626	756	5,060	532	0	98	-	105
47	Transformers Primary (MDS)	CUST	44,735	39,900	3,868	952	3	-	12	-	418
48	Transformers Secondary	DEM	110,180	80,391	6,473	22,917	-	-	399	-	106
49	Transformers Secondary (MDS)	CUST	203,819	181,835	17,623	4,310	-	-	52	-	420
50	TOTAL Transformers		<u>375,806</u>	<u>312,751</u>	<u>28,719</u>	<u>33,240</u>	<u>535</u>	<u>0</u>	<u>560</u>	<u>-</u>	
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	463,496	303,715	22,575	124,825	10,022	0	2,359	-	
58	Distribution Reserve	CUST	802,268	577,281	58,793	16,281	262	267	215	149,170	
59											
60	TOTAL DISTRIBUTION DEPRE RESERVE		<u>1,265,764</u>	<u>880,996</u>	<u>81,367</u>	<u>141,106</u>	<u>10,284</u>	<u>267</u>	<u>2,574</u>	<u>149,170</u>	
61											
62											

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
 Tampa Electric 2025 OB Budget

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

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	1,084,161	86,205	531,928	63,162	45,288	1,041	-
65	Production	EGY	293,748	148,235	13,699	102,050	16,245	11,968	1,552	-
66	Transmission	DEM	132,871	79,509	6,322	39,010	4,632	3,321	76	-
67	Subtransmission	DEM	116,013	69,421	5,520	34,061	4,044	2,900	67	-
68	Distribution Primary	DEM	321,468	200,087	14,231	95,283	10,022	0	1,845	-
69	Distribution Secondary	DEM	142,028	103,629	8,344	29,542	-	-	514	-
70	Distribution	CUST	802,268	577,281	58,793	16,281	262	267	215	149,170
71	Other	CUST	-	-	-	-	-	-	-	-
72										
73	TOTAL PROD. TRANS. & DIST DEPRE RESERVE		3,620,182	2,262,323	193,113	848,154	98,367	63,744	5,310	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	8,267	657	4,056	482	345	8	-	123	
76	Production	EGY	3,433	1,732	160	1,193	190	140	18	-	201	
77	Transmission	DEM	2,435	1,457	116	715	85	61	1	-	117	
78	Subtransmission	DEM	1,960	1,173	93	576	68	49	1	-	117	
79	Distribution Primary	DEM	10,311	6,418	456	3,056	321	0	59	-	105	
80	Distribution Secondary	DEM	2,608	1,903	153	542	-	-	9	-	106	
81	Distribution	CUST	8,722	6,060	654	204	6	6	3	1,789	907	
82	Other	CUST	6,605	5,891	571	141	0	0	2	-	412	
83	TOTAL COMM EQUIP DEP RESE		49,891	32,902	2,861	10,483	1,153	601	102	1,789		
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>											
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>											
86	Production	DEM	2,681	1,604	128	787	93	67	2	-	123	
87	Production	EGY	-	-	-	-	-	-	-	-	201	
88	Transmission	DEM	891	533	42	262	31	22	1	-	117	
89	Subtransmission	DEM	2,505	1,499	119	736	87	63	1	-	117	
90	Distribution Primary	DEM	7,823	4,869	346	2,319	244	0	45	-	105	
91	Distribution Secondary	DEM	952	694	56	198	-	-	3	-	106	
92	Distribution	CUST	15,085	10,481	1,131	353	10	11	5	3,094	907	
93	Other	CUST	11,423	10,188	988	243	1	0	3	-	412	
94	TOTAL TRANSP EQUIP DEP RESE		41,360	29,869	2,810	4,897	467	163	60	3,094		
95	<u>PLUS: GENERAL & INTANGIBLE</u>											
96	<u>PLUS: GENERAL & INTANGIBLE</u>											
97	Production	DEM	99,691	59,655	4,743	29,269	3,475	2,492	57	-	123	
98	Production - Solar	DEM	439	263	21	129	15	11	0	-	121	
99	Production	EGY	25,439	12,837	1,186	8,838	1,407	1,036	134	-	201	
100	Transmission	DEM	3,818	2,285	182	1,121	133	95	2	-	117	
101	Subtransmission	DEM	10,736	6,424	511	3,152	374	268	6	-	117	
102	Distribution Primary	DEM	35,439	22,058	1,569	10,504	1,105	0	203	-	105	
103	Distribution Secondary	DEM	4,078	2,976	240	848	-	-	15	-	106	
104	Distribution	CUST	64,638	44,910	4,845	1,512	44	46	21	13,260	907	
105	Other	CUST	49,095	43,788	4,245	1,045	4	1	13	-	412	
106	TOTAL GENERAL & INTANGIBLE		293,374	195,195	17,541	56,418	6,557	3,950	453	13,260		
107	<u>EQUALS: DEPRECIATION RESERVE</u>											
108	<u>EQUALS: DEPRECIATION RESERVE</u>											
109	Production	DEM	1,928,413	1,153,950	91,754	566,169	67,228	48,204	1,108	-		
110	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-		
111	Transmission	DEM	140,015	83,784	6,662	41,108	4,881	3,500	80	-		
112	Subtransmission	DEM	131,215	78,518	6,243	38,524	4,574	3,280	75	-		
113	Distribution Primary	DEM	375,042	233,432	16,602	111,163	11,692	0	2,153	-		
114	Distribution Secondary	DEM	149,666	109,201	8,793	31,130	-	-	541	-		
115	Distribution	CUST	890,713	638,732	65,422	18,349	322	330	244	167,314		
116	Other	CUST	67,124	58,867	5,804	1,429	5	1	18	-		
117	<u>TOTAL ACCUM DEPRECIATION RESERVE</u>											
118	<u>TOTAL ACCUM DEPRECIATION RESERVE</u>											
			4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314		

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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	54,511	4,334	26,745	3,176	2,277	52	-	123
3	Production	EGY	7,692	3,882	359	2,672	425	313	41	-	201
4	Transmission	DEM	6,738	4,032	321	1,978	235	168	4	-	117
5	Subtransmission	DEM	6,622	3,962	315	1,944	231	166	4	-	117
6	Distribution Primary	DEM	14,781	9,200	654	4,381	461	0	85	-	105
7	Distribution Secondary	DEM	5,254	3,834	309	1,093	-	-	19	-	106
8	Distribution	CUST	29,715	20,646	2,227	695	20	21	10	6,096	907
9	Other	CUST	-	-	-	-	-	-	-	-	412
10	TOTAL MATERIALS & SUPPLIES		<u>161,897</u>	<u>100,066</u>	<u>8,519</u>	<u>39,508</u>	<u>4,548</u>	<u>2,946</u>	<u>214</u>	<u>6,096</u>	
11											
12	<u>PLUS: EXCLUSIONS</u>										
13	Production	DEM	(276,878)	(165,682)	(13,174)	(81,289)	(9,652)	(6,921)	(159)	-	123
14	Production	EGY	(26,078)	(13,160)	(1,216)	(9,060)	(1,442)	(1,062)	(138)	-	201
15	Transmission	DEM	(20,443)	(12,233)	(973)	(6,002)	(713)	(511)	(12)	-	117
16	Subtransmission	DEM	(21,316)	(12,755)	(1,014)	(6,258)	(743)	(533)	(12)	-	117
17	Distribution Primary	DEM	(49,970)	(31,102)	(2,212)	(14,811)	(1,558)	(0)	(287)	-	105
18	Distribution Secondary	DEM	(15,883)	(11,589)	(933)	(3,304)	-	-	(57)	-	106
19	Distribution	CUST	(96,820)	(67,271)	(7,257)	(2,264)	(66)	(69)	(32)	(19,862)	907
20	Other	CUST	(9,394)	(8,378)	(812)	(200)	(1)	(0)	(3)	-	412
21	TOTAL CASH		<u>(516,781)</u>	<u>(322,169)</u>	<u>(27,591)</u>	<u>(123,188)</u>	<u>(14,175)</u>	<u>(9,097)</u>	<u>(700)</u>	<u>(19,862)</u>	
22											
23	<u>PLUS: NET ADDITIONS</u>										
24	Production	DEM	600,864	359,553	28,589	176,409	20,947	15,020	345	-	123
25	Production	EGY	56,593	28,559	2,639	19,661	3,130	2,306	299	-	201
26	Transmission	DEM	44,365	26,548	2,111	13,025	1,547	1,109	25	-	117
27	Subtransmission	DEM	46,258	27,680	2,201	13,581	1,613	1,156	27	-	117
28	Distribution Primary	DEM	108,441	67,495	4,800	32,142	3,381	0	622	-	105
29	Distribution Secondary	DEM	34,468	25,149	2,025	7,169	-	-	125	-	106
30	Distribution	CUST	210,113	145,987	15,749	4,913	143	150	69	43,102	907
31	Other	CUST	20,386	18,182	1,763	434	1	0	6	-	412
32	TOTAL NET ADDITIONS		<u>1,121,487</u>	<u>699,153</u>	<u>59,877</u>	<u>267,335</u>	<u>30,761</u>	<u>19,741</u>	<u>1,518</u>	<u>43,102</u>	
33											
34	<u>MINUS: NET DEDUCTIONS</u>										
35	Production	DEM	383,918	229,734	18,267	112,716	13,384	9,597	221	-	123
36	Production	EGY	36,160	18,248	1,686	12,562	2,000	1,473	191	-	201
37	Transmission	DEM	28,347	16,962	1,349	8,322	988	709	16	-	117
38	Subtransmission	DEM	29,556	17,686	1,406	8,677	1,030	739	17	-	117
39	Distribution Primary	DEM	69,288	43,126	3,067	20,537	2,160	0	398	-	105
40	Distribution Secondary	DEM	22,023	16,069	1,294	4,581	-	-	80	-	106
41	Distribution	CUST	134,250	93,277	10,063	3,139	91	96	44	27,540	907
42	Other	CUST	13,025	11,617	1,126	277	1	0	4	-	412
43	TOTAL NET DEDUCTIONS		<u>716,567</u>	<u>446,719</u>	<u>38,258</u>	<u>170,812</u>	<u>19,655</u>	<u>12,613</u>	<u>970</u>	<u>27,540</u>	

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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	18,648	1,483	9,149	1,086	779	18	-	
50	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-	
51	Transmission	DEM	2,313	1,384	110	679	81	58	1	-	
52	Subtransmission	DEM	2,008	1,201	96	589	70	50	1	-	
53	Distribution Primary	DEM	3,965	2,468	176	1,175	124	0	23	-	
54	Distribution Secondary	DEM	1,816	1,325	107	378	-	-	7	-	
55	Distribution	CUST	8,758	6,085	656	205	6	6	3	1,797	
56	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-	
57											
58	TOTAL WORKING CAPITAL		86,671	48,817	4,255	25,570	3,506	2,469	256	1,797	

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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	63,913	5,082	31,358	3,724	2,670	61	-	123	
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>65,454</u>	<u>5,224</u>	<u>32,419</u>	<u>3,892</u>	<u>2,794</u>	<u>78</u>	<u>-</u>		
6												
7												
8	<u>TRANSMISSION CWIP</u>											
9	Step-Up Substations	DEM	-	-	-	-	-	-	-	-	123	
10	Hi-Volt Transmission	DEM	6,812	4,076	324	2,000	237	170	4	-	117	
11	Subtransmission Common	DEM	6,695	4,006	319	1,966	233	167	4	-	117	
12	TOTAL TRANSMISSION CWIP		<u>13,507</u>	<u>8,082</u>	<u>643</u>	<u>3,965</u>	<u>471</u>	<u>338</u>	<u>8</u>	<u>-</u>		
13												
14												
15	<u>DISTRIBUTION CWIP</u>											
16	Distribution Primary	DEM	(10,923)	(6,798)	(484)	(3,237)	(341)	(0)	(63)	-	105	
17	Distribution Secondary	DEM	(3,883)	(2,833)	(228)	(808)	-	-	(14)	-	106	
18	Distribution	CUST	(21,958)	(15,257)	(1,646)	(513)	(15)	(16)	(7)	(4,504)	907	
19	TOTAL DISTRIBUTION CWIP		<u>(36,764)</u>	<u>(24,888)</u>	<u>(2,357)</u>	<u>(4,559)</u>	<u>(355)</u>	<u>(16)</u>	<u>(84)</u>	<u>(4,504)</u>		
20												
21												
22	<u>PROD, TRANS & DIST CWIP</u>											
23	Production	DEM	106,808	63,913	5,082	31,358	3,724	2,670	61	-		
24	Production	EGY	3,054	1,541	142	1,061	169	124	16	-		
25	Transmission	DEM	6,812	4,076	324	2,000	237	170	4	-		
26	Subtransmission	DEM	6,695	4,006	319	1,966	233	167	4	-		
27	Distribution Primary	DEM	(10,923)	(6,798)	(484)	(3,237)	(341)	(0)	(63)	-		
28	Distribution Secondary	DEM	(3,883)	(2,833)	(228)	(808)	-	-	(14)	-		
29	Distribution	CUST	(21,958)	(15,257)	(1,646)	(513)	(15)	(16)	(7)	(4,504)		
30	Other	CUST	-	-	-	-	-	-	-	-		
31	TOTAL PROD, TRANS & DIST CWIP		<u>86,605</u>	<u>48,649</u>	<u>3,510</u>	<u>31,826</u>	<u>4,008</u>	<u>3,116</u>	<u>1</u>	<u>(4,504)</u>		

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PROPOSED RATE STRUCTURE
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 Tampa Electric 2025 OB Budget

TAMPA ELECTRIC COMPANY
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 (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	28,790	2,289	14,125	1,677	1,203	28	-	123
34	Production	EGY	12,702	6,410	592	4,413	702	517	67	-	201
35	Transmission	DEM	1,907	1,141	91	560	66	48	1	-	117
36	Subtransmission	DEM	5,360	3,208	255	1,574	187	134	3	-	117
37	Distribution Primary	DEM	16,738	10,418	741	4,961	522	0	96	-	105
38	Distribution Secondary	DEM	2,036	1,486	120	424	-	-	7	-	106
39	Distribution	CUST	32,274	22,424	2,419	755	22	23	11	6,621	907
40	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	412
41	TOTAL GENERAL CWIP		143,570	95,674	8,620	27,331	3,179	1,925	220	6,621	
42	<u>EQUALS: TOTAL CWIP</u>										
44	Production	DEM	154,919	92,703	7,371	45,483	5,401	3,872	89	-	
45	Production	EGY	15,756	7,951	735	5,474	871	642	83	-	
46	Transmission	DEM	8,719	5,217	415	2,560	304	218	5	-	
47	Subtransmission	DEM	12,055	7,214	574	3,539	420	301	7	-	
48	Distribution Primary	DEM	5,815	3,619	257	1,724	181	0	33	-	
49	Distribution Secondary	DEM	(1,847)	(1,347)	(108)	(384)	-	-	(7)	-	
50	Distribution	CUST	10,316	7,168	773	241	7	7	3	2,116	
51	Other	CUST	24,441	21,798	2,113	520	2	0	7	-	
52											
53	TOTAL CWIP		230,175	144,323	12,130	59,157	7,186	5,041	221	2,116	

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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	4,307,928	342,538	2,113,621	250,976	179,954	4,136	-		
3	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
4	Transmission	DEM	522,859	312,875	24,878	153,508	18,228	13,070	300	-		
5	Subtransmission	DEM	545,806	326,607	25,970	160,245	19,028	13,643	314	-		
6	Distribution Primary	DEM	1,283,435	798,830	56,815	380,411	40,012	0	7,367	-		
7	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-		
8	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316		
9	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
10	TOTAL PLANT IN SERVICE		13,418,078	8,366,246	716,864	3,194,728	367,612	236,202	18,110	518,316		
11												
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>											
13	Production	DEM	26,353	15,770	1,254	7,737	919	659	15	-		
14	Production	EGY	-	-	-	-	-	-	-	-		
15	Transmission	DEM	10,636	6,365	506	3,123	371	266	6	-		
16	Subtransmission	DEM	10,453	6,255	497	3,069	364	261	6	-		
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	41,205	3,169	20,032	2,296	1,186	145	-		
22												
23	<u>EQUALS: TOTAL PLANT</u>											
24	Production	DEM	7,225,507	4,323,698	343,792	2,121,358	251,895	180,613	4,152	-		
25	Production	EGY	680,548	343,428	31,737	236,427	37,635	27,726	3,595	-		
26	Transmission	DEM	533,495	319,240	25,384	156,630	18,599	13,336	307	-		
27	Subtransmission	DEM	556,259	332,862	26,467	163,314	19,392	13,905	320	-		
28	Distribution Primary	DEM	1,304,025	811,646	57,726	386,514	40,653	0	7,486	-		
29	Distribution Secondary	DEM	414,480	302,419	24,351	86,212	-	-	1,499	-		
30	Distribution	CUST	2,526,653	1,755,519	189,381	59,085	1,716	1,805	830	518,316		
31	Other	CUST	245,144	218,641	21,195	5,220	18	3	67	-		
32	TOTAL PLANT		13,486,112	8,407,452	720,033	3,214,760	369,908	237,388	18,255	518,316		
33												
34	<u>LESS: DEPRECIATION RESERVE</u>											
35	Production	DEM	1,928,413	1,153,950	91,754	566,169	67,228	48,204	1,108	-		
36	Production	EGY	322,620	162,805	15,045	112,080	17,841	13,144	1,704	-		
37	Transmission	DEM	140,015	83,784	6,662	41,108	4,881	3,500	80	-		
38	Subtransmission	DEM	131,215	78,518	6,243	38,524	4,574	3,280	75	-		
39	Distribution Primary	DEM	375,042	233,432	16,602	111,163	11,692	0	2,153	-		
40	Distribution Secondary	DEM	149,666	109,201	8,793	31,130	-	-	541	-		
41	Distribution	CUST	890,713	638,732	65,422	18,349	322	330	244	167,314		
42	Other	CUST	67,124	59,867	5,804	1,429	5	1	18	-		
43	TOTAL DEPRECIATION RESERVE		4,004,807	2,520,290	216,325	919,951	106,544	68,458	5,925	167,314		

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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	3,169,748	252,037	1,555,190	184,667	132,409	3,044	-
46	Production	EGY	357,929	180,623	16,692	124,347	19,794	14,582	1,891	-
47	Transmission	DEM	393,480	235,456	18,722	115,523	13,717	9,836	226	-
48	Subtransmission	DEM	425,045	254,344	20,224	124,790	14,818	10,625	244	-
49	Distribution Primary	DEM	928,983	578,214	41,124	275,351	28,961	0	5,333	-
50	Distribution Secondary	DEM	264,814	193,217	15,558	55,081	-	958	-	-
51	Distribution	CUST	1,635,940	1,116,786	123,960	40,736	1,394	1,475	586	351,002
52	Other	CUST	178,020	158,774	15,392	3,791	13	2	49	-
53	TOTAL NET PLANT		9,481,305	5,887,162	503,708	2,294,809	263,364	168,930	12,330	351,002
54										
55	<u>PLUS: WORKING CAPITAL</u>									
56	Production	DEM	31,163	18,648	1,483	9,149	1,086	779	18	-
57	Production	EGY	38,682	19,520	1,804	13,438	2,139	1,576	204	-
58	Transmission	DEM	2,313	1,384	110	679	81	58	1	-
59	Subtransmission	DEM	2,008	1,201	96	589	70	50	1	-
60	Distribution Primary	DEM	3,965	2,468	176	1,175	124	0	23	-
61	Distribution Secondary	DEM	1,816	1,325	107	378	-	-	7	-
62	Distribution	CUST	8,758	6,085	656	205	6	6	3	1,797
63	Other	CUST	(2,033)	(1,814)	(176)	(43)	(0)	(0)	(1)	-
64	TOTAL WORKING CAPITAL		86,671	48,817	4,255	25,570	3,506	2,469	256	1,797
65										
66	<u>PLUS: CWIP</u>									
67	Production	DEM	154,919	92,703	7,371	45,483	5,401	3,872	89	-
68	Production	EGY	15,756	7,951	735	5,474	871	642	83	-
69	Transmission	DEM	8,719	5,217	415	2,560	304	218	5	-
70	Subtransmission	DEM	12,055	7,214	574	3,539	420	301	7	-
71	Distribution Primary	DEM	5,815	3,619	257	1,724	181	0	33	-
72	Distribution Secondary	DEM	(1,847)	(1,347)	(108)	(384)	-	-	(7)	-
73	Distribution	CUST	10,316	7,168	773	241	7	7	3	2,116
74	Other	CUST	24,441	21,798	2,113	520	2	0	7	-
75	TOTAL CWIP		230,175	144,323	12,130	59,157	7,186	5,041	221	2,116
76										
77	<u>EQUALS: RATE BASE</u>									
78	Production	DEM	5,483,176	3,281,098	260,891	1,609,822	191,154	137,061	3,150	-
79	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179	-
80	Transmission	DEM	404,511	242,057	19,247	118,762	14,102	10,111	232	-
81	Subtransmission	DEM	439,108	262,759	20,893	128,919	15,308	10,976	252	-
82	Distribution Primary	DEM	938,763	584,301	41,557	278,250	29,266	0	5,389	-
83	Distribution Secondary	DEM	264,784	193,195	15,556	55,075	-	-	958	-
84	Distribution	CUST	1,655,014	1,130,039	125,389	41,182	1,407	1,489	592	354,915
85	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-
86	TOTAL RATE BASE		9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915

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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	547,693	43,549	268,717	31,908	22,879	526
3	Production	EGY	109,743	55,493	5,117	38,041	6,047	4,466	579
4	Transmission	DEM	56,209	33,635	2,674	16,503	1,960	1,405	32
5	Subtransmission	DEM	69,754	41,740	3,319	20,479	2,432	1,744	40
6	Distribution Primary	DEM	156,211	97,228	6,915	46,301	4,870	0	897
7	Distribution Secondary	DEM	46,405	33,858	2,726	9,652	-	-	168
8	Distribution: MDS, Meters, Svcs, IS Equip, Lighting	CUST	337,463	232,816	27,986	10,426	475	509	157
9	Other: Meter Reading, Billing, Cust Srvc	CUST	75,735	67,521	6,550	1,633	8	2	24
10	Revenue Associated Expense & Fees	REV	5,820	3,615	326	1,344	156	98	11
11	TOTAL BASE REVENUE REQUIREMENTS		<u>1,772,612</u>	<u>1,113,600</u>	<u>99,162</u>	<u>413,096</u>	<u>47,856</u>	<u>31,102</u>	<u>2,434</u>
12									<u>65,365</u>
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	<u>Annual Bills (Factor 412)</u>								
26									
27	<u>FUNCTIONALIZED UNIT COSTS (adjusted by Revenue Expense Expansion Factor)</u>								
28	Customer Related - \$/Bill								
29	MDS, Meters, Svcs, IS Equip		\$ 0.83	\$ 25.31	\$ 31.38	\$ 47.47	\$ 640.16	\$ 3,868.25	\$ 55.67
30	Meter Reading, Billing, Cust Srvc		\$ 0.24	\$ 7.34	\$ 7.34	\$ 7.43	\$ 11.24	\$ 13.61	\$ 8.37
31	TOTAL CUSTOMER		\$ 1.07	\$ 32.65	\$ 38.73	\$ 54.91	\$ 651.40	\$ 3,881.86	\$ 64.04
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			5.340	4.595	3.803	2.788	2.708	0.490
38	Transmission			0.735	0.632	0.523	0.384	0.373	0.067
39	Distribution Primary			0.948	0.730	0.655	0.425	0.000	0.835
40	Distribution Secondary			0.330	0.288	0.138	0.000	0.000	0.156
41									
42	Based on Billing KW Demand - (\$/kWh/month)								
43	Production Demand				\$ 14.84	\$ 12.15	\$ 7.16		
44	Transmission Demand				\$ 2.04	\$ 1.67	\$ 0.99		
45	Distribution Primary Demand				\$ 2.56	\$ 1.85	\$ -		
46	Distribution Secondary Demand				\$ 0.54	\$ -	\$ -		

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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	3,281,098	260,891	1,609,822	191,154	137,061	3,150	-	
3	Production	EGY	412,367	208,094	19,230	143,259	22,804	16,800	2,179	-	
4	Transmission	DEM	404,511	242,057	19,247	118,762	14,102	10,111	232	-	
5	Subtransmission	DEM	439,108	262,759	20,893	128,919	15,308	10,976	252	-	
6	Distribution Primary	DEM	938,763	584,301	41,557	278,250	29,266	0	5,389	-	
7	Distribution Secondary	DEM	264,784	193,195	15,556	55,075	-	-	958	-	
8	Distribution	CUST	1,655,014	1,130,039	125,389	41,182	1,407	1,489	592	354,915	
9	Other	CUST	200,427	178,758	17,329	4,268	14	3	55	-	
10	TOTAL RATE BASE		9,798,150	6,080,302	520,092	2,379,537	274,056	176,440	12,808	354,915	
11											
12	<u>MULTIPLIED BY RATE OF RETURN</u>										
13			7.37	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	241,817	19,228	118,644	14,088	10,101	232	-	
16	Production	EGY	30,391	15,337	1,417	10,558	1,681	1,238	161	-	
17	Transmission	DEM	29,812	17,840	1,418	8,753	1,039	745	17	-	
18	Subtransmission	DEM	32,362	19,365	1,540	9,501	1,128	809	19	-	
19	Distribution Primary	DEM	69,187	43,063	3,063	20,507	2,157	0	397	-	
20	Distribution Secondary	DEM	19,515	14,238	1,146	4,059	-	-	71	-	
21	Distribution	CUST	121,975	83,284	9,241	3,035	104	110	44	26,157	
22	Other	CUST	14,771	13,174	1,277	315	1	0	4	-	
23	TOTAL RETURN ON RATE BASE		722,124	448,118	38,331	175,372	20,198	13,004	944	26,157	
24											
25	<u>PLUS: ADJ. TO INCOME TAXES (True-Ups, Adjs., ITC and PDA)</u>										
26	Production	DEM	(68,583)	(41,040)	(3,263)	(20,135)	(2,391)	(1,714)	(39)	-	
27	Production	EGY	(4,743)	(2,394)	(221)	(1,648)	(262)	(193)	(25)	-	
28	Transmission	DEM	(1,396)	(835)	(66)	(410)	(49)	(35)	(1)	-	
29	Subtransmission	DEM	(1,044)	(625)	(50)	(306)	(36)	(26)	(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)	(4,941)	(533)	(166)	(5)	(5)	(2)	(1,459)	
33	Other	CUST	(842)	(751)	(73)	(18)	(0)	(0)	(0)	-	
34	TOTAL ADJ'S TO INCOME TAXES		(88,980)	(53,995)	(4,457)	(24,132)	(2,868)	(1,974)	(96)	(1,459)	
35											
36	<u>LESS INTEREST EXPENSE</u>										
37	Production	DEM	101,439	60,700	4,826	29,782	3,536	2,536	58	-	
38	Production	EGY	7,629	3,850	356	2,650	422	311	40	-	
39	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-	
40	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-	
41	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-	
42	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-	
43	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281	
44	Other	CUST	3,708	3,307	321	79	0	0	1	-	
45	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281	

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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	2,437	194	1,195	142	102	2	-
48	Production	EGY	306	155	14	106	17	12	2	-
49	Transmission	DEM	300	180	14	88	10	8	0	-
50	Subtransmission	DEM	326	195	16	96	11	8	0	-
51	Distribution Primary	DEM	697	434	31	207	22	0	4	-
52	Distribution Secondary	DEM	197	143	12	41	-	-	1	-
53	Distribution	CUST	1,229	854	92	29	1	1	0	252
54	Other	CUST	149	133	13	3	0	0	0	-
55	<u>TOTAL PERMANENT TIMING DIFFERENCES</u>									
56			<u>7,276</u>	<u>4,530</u>	<u>385</u>	<u>1,765</u>	<u>203</u>	<u>131</u>	<u>9</u>	<u>252</u>
57	<u>EQUALS: OPERATING INCOME BEFORE FIT</u>									
58	Production	DEM	238,160	142,514	11,332	69,922	8,303	5,953	137	-
59	Production	EGY	18,326	9,248	855	6,366	1,013	747	97	-
60	Transmission	DEM	21,233	12,706	1,010	6,234	740	531	12	-
61	Subtransmission	DEM	23,521	14,075	1,119	6,906	820	588	14	-
62	Distribution Primary	DEM	48,515	30,197	2,148	14,380	1,512	0	278	-
63	Distribution Secondary	DEM	13,552	9,888	796	2,819	-	-	49	-
64	Distribution	CUST	85,475	57,924	6,505	2,182	79	84	32	18,670
65	Other	CUST	10,371	9,250	897	221	1	0	3	-
66			<u>459,154</u>	<u>285,801</u>	<u>24,662</u>	<u>109,030</u>	<u>12,469</u>	<u>7,902</u>	<u>621</u>	<u>18,670</u>
67	<u>TOTAL OPER INCOME BEFORE FIT</u>									
68										
69	<u>PLUS: OPER. INCOME.*(FIT)/(1-FIT)</u>									
70	Production	DEM	63,308	37,883	3,012	18,587	2,207	1,582	36	-
71	Production	EGY	4,871	2,458	227	1,692	269	198	26	-
72	Transmission	DEM	5,644	3,378	269	1,657	197	141	3	-
73	Subtransmission	DEM	6,252	3,741	297	1,836	218	156	4	-
74	Distribution Primary	DEM	12,896	8,027	571	3,823	402	0	74	-
75	Distribution Secondary	DEM	3,603	2,629	212	749	-	-	13	-
76	Distribution	CUST	22,721	15,397	1,729	580	21	22	8	4,963
77	Other	CUST	2,757	2,469	238	59	0	0	1	-
78	<u>TOTAL FEDERAL INCOME TAX</u>									
79			<u>122,054</u>	<u>75,972</u>	<u>6,556</u>	<u>28,983</u>	<u>3,314</u>	<u>2,101</u>	<u>165</u>	<u>4,963</u>
80	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
81	Production	DEM	301,469	180,397	14,344	88,509	10,510	7,536	173	-
82	Production	EGY	23,197	11,706	1,082	8,059	1,283	945	123	-
83	Transmission	DEM	26,878	16,083	1,279	7,891	937	672	15	-
84	Subtransmission	DEM	29,774	17,816	1,417	8,741	1,038	744	17	-
85	Distribution Primary	DEM	61,412	38,224	2,719	18,202	1,915	0	353	-
86	Distribution Secondary	DEM	17,155	12,517	1,008	3,568	-	-	62	-
87	Distribution	CUST	108,196	73,321	8,235	2,761	100	106	40	23,632
88	Other	CUST	13,128	11,708	1,135	280	1	0	4	-
89	<u>TOTAL FEDERAL TAXABLE INCOME</u>									
			<u>581,208</u>	<u>361,773</u>	<u>31,217</u>	<u>138,012</u>	<u>15,783</u>	<u>10,003</u>	<u>787</u>	<u>23,632</u>

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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	10,499	835	5,151	612	439	10	-
92	Production	EGY	1,350	681	63	469	75	55	7	-
93	Transmission	DEM	1,564	936	74	459	55	39	1	-
94	Subtransmission	DEM	1,733	1,037	82	509	60	43	1	-
95	Distribution Primary	DEM	3,574	2,225	158	1,059	111	0	21	-
96	Distribution Secondary	DEM	998	728	59	208	-	-	4	-
97	Distribution	CUST	6,297	4,267	479	161	6	6	2	1,375
98	Other	CUST	764	681	66	16	0	0	0	-
99	TOTAL STATE INCOME TAX		33,827	21,056	1,817	8,032	919	582	46	1,375
100										
101										
102	<u>MINUS: PERMANENT TIMING DIFFERENCES</u>									
103	Production	DEM	4,072	2,437	194	1,195	142	102	2	-
104	Production	EGY	306	155	14	106	17	12	2	-
105	Transmission	DEM	300	180	14	88	10	8	0	-
106	Subtransmission	DEM	326	195	16	96	11	8	0	-
107	Distribution Primary	DEM	697	434	31	207	22	0	4	-
108	Distribution Secondary	DEM	197	143	12	41	-	-	1	-
109	Distribution	CUST	1,229	854	92	29	1	1	0	252
110	Other	CUST	149	133	13	3	0	0	0	-
111	TOTAL PERMANENT TIMING DIFFERENCES		7,276	4,530	385	1,765	203	131	9	252
112										
113	<u>PLUS INTEREST EXPENSE</u>									
114	Production	DEM	101,439	60,700	4,826	29,782	3,536	2,536	58	-
115	Production	EGY	7,629	3,850	356	2,650	422	311	40	-
116	Transmission	DEM	7,483	4,478	356	2,197	261	187	4	-
117	Subtransmission	DEM	8,123	4,861	387	2,385	283	203	5	-
118	Distribution Primary	DEM	17,367	10,810	769	5,148	541	0	100	-
119	Distribution Secondary	DEM	4,899	3,574	288	1,019	-	-	18	-
120	Distribution	CUST	30,618	21,273	2,295	716	21	22	10	6,281
121	Other	CUST	3,708	3,307	321	79	0	0	1	-
122	TOTAL INTEREST EXPENSE		181,266	112,853	9,597	43,976	5,065	3,258	236	6,281
123										
124	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
125	Production	DEM	416,382	249,160	19,812	122,247	14,516	10,408	239	-
126	Production	EGY	31,870	16,083	1,486	11,072	1,762	1,298	168	-
127	Transmission	DEM	35,625	21,318	1,695	10,459	1,242	891	20	-
128	Subtransmission	DEM	39,304	23,519	1,870	11,539	1,370	982	23	-
129	Distribution Primary	DEM	81,656	50,824	3,615	24,203	2,546	0	469	-
130	Distribution Secondary	DEM	22,855	16,676	1,343	4,754	-	-	83	-
131	Distribution	CUST	143,882	98,008	10,917	3,609	126	133	52	31,037
132	Other	CUST	17,451	15,564	1,509	372	1	0	5	-
133	TOTAL OPERATING INCOME BEFORE TAXES		789,024	491,152	42,246	188,255	21,563	13,713	1,059	31,037

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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	30,636	2,436	15,031	1,785	1,280	29	-
136	Production	EGY	5,739	2,896	268	1,994	317	234	30	-
137	Transmission	DEM	3,580	2,142	170	1,051	125	89	2	-
138	Subtransmission	DEM	4,118	2,464	196	1,209	144	103	2	-
139	Distribution Primary	DEM	10,149	6,317	449	3,008	316	0	58	-
140	Distribution Secondary	DEM	2,850	2,079	167	593	-	-	10	-
141	Distribution	CUST	19,631	13,640	1,471	459	13	14	6	4,027
142	Other	CUST	4,329	3,861	374	92	0	0	1	-
143	TOTAL TAXES OTHER THAN INCOME		101,592	64,035	5,532	23,437	2,701	1,720	140	4,027
144	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>									
146	Production	DEM	290,552	173,864	13,825	85,304	10,129	7,263	167	-
147	Production	EGY	30,632	15,458	1,429	10,642	1,694	1,248	162	-
148	Transmission	DEM	14,347	8,585	683	4,212	500	359	8	-
149	Subtransmission	DEM	15,521	9,288	738	4,557	541	388	9	-
150	Distribution Primary	DEM	43,769	27,242	1,938	12,973	1,365	0	251	-
151	Distribution Secondary	DEM	16,832	12,281	989	3,501	-	-	61	-
152	Distribution	CUST	107,353	73,784	9,000	3,421	161	174	52	20,761
153	Other	CUST	12,431	11,087	1,075	265	1	0	3	-
154	TOTAL DEPREC & AMORTIZ EXPENSE		531,436	331,589	29,675	124,875	14,391	9,431	713	20,761
155	<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	<u>PLUS: O & M EXPENSE</u>									
168	Production	DEM	159,622	95,517	7,595	46,864	5,565	3,990	92	-
169	Production	EGY	41,606	20,996	1,940	14,454	2,301	1,695	220	-
170	Transmission	DEM	3,639	2,178	173	1,068	127	91	2	-
171	Subtransmission	DEM	11,121	6,655	529	3,265	388	278	6	-
172	Distribution Primary	DEM	35,507	22,100	1,572	10,524	1,107	0	204	-
173	Distribution Secondary	DEM	4,106	2,996	241	854	-	-	15	-
174	Distribution	CUST	67,328	47,892	6,653	2,953	175	189	47	9,420
175	Other	CUST	68,841	59,799	5,777	2,703	162	99	31	270
176	TOTAL O & M EXPENSE		391,771	258,132	24,480	82,686	9,824	6,342	617	9,690

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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	<u>TOTAL FUEL & POWER TRANSACTIONS</u>								
181			626	316	29	218	35	26	3
182	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>								
183	Production	DEM	917,752	549,177	43,667	269,446	31,995	22,941	527
184	Production	EGY	110,474	55,749	5,152	38,379	6,109	4,501	584
185	Transmission	DEM	57,191	34,223	2,721	16,791	1,994	1,430	33
186	Subtransmission	DEM	70,063	41,925	3,334	20,570	2,443	1,751	40
187	Distribution Primary	DEM	171,082	106,484	7,573	50,709	5,334	0	982
188	Distribution Secondary	DEM	46,643	34,032	2,740	9,702	-	169	-
189	Distribution	CUST	338,193	233,323	28,040	10,443	475	509	157
190	Other	CUST	103,052	90,311	8,734	3,431	165	100	41
191	<u>TOTAL TOTAL REVENUE LESS REV TAXES</u>								
192			1,814,450	1,145,224	101,962	419,471	48,514	31,232	2,533
193	<u>PLUS: ADD'L REVENUE TAXES (Bad Debt & Regulatory Assess. Fee)</u>								
194	Production	DEM	(1)	21	0	5	(0)	3	(1)
195	Production	EGY	(0)	2	0	1	(0)	1	(1)
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)	4	0	1	(0)	0	(1)
199	Distribution Secondary	DEM	(0)	1	0	0	-	-	(0)
200	Distribution	CUST	(0)	9	0	0	(0)	0	(0)
201	Other	CUST	(0)	4	0	0	(0)	0	(0)
202	<u>TOTAL REVENUE TAXES</u>								
203			(2)	45	0	7	(0)	3	(4)
204	<u>EQUALS: TOTAL REVENUES</u>								
205	Production	DEM	917,751	549,198	43,667	269,450	31,995	22,943	527
206	Production	EGY	110,474	55,751	5,152	38,380	6,109	4,501	583
207	Transmission	DEM	57,191	34,224	2,721	16,791	1,994	1,430	33
208	Subtransmission	DEM	70,063	41,927	3,334	20,570	2,443	1,752	40
209	Distribution Primary	DEM	171,082	106,488	7,573	50,710	5,334	0	981
210	Distribution Secondary	DEM	46,643	34,033	2,740	9,702	-	168	-
211	Distribution	CUST	338,193	233,332	28,040	10,443	475	510	157
212	Other	CUST	103,052	90,314	8,734	3,431	165	100	40
213	<u>TOTAL REVENUES</u>								
			1,814,448	1,145,269	101,962	419,478	48,514	31,235	2,529

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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	1,108	88	543	65	46	1	-
216	Production	EGY	683	232	33	322	60	33	4	-
217	Transmission	DEM	932	558	44	274	32	23	1	-
218	Subtransmission	DEM	256	153	12	75	9	6	0	-
219	Distribution Primary	DEM	14,763	9,189	654	4,376	460	0	85	-
220	Distribution Secondary	DEM	208	151	12	43	-	-	1	-
221	Distribution	CUST	540	375	40	13	0	0	0	111
222	Other	CUST	21,497	19,178	1,859	455	0	0	5	-
223										
224	TOTAL REVENUE OTHER THAN SALES		40,729	30,944	2,742	6,100	627	109	97	111
225										
226	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMEN</u>									
227	Production	DEM	915,900	548,091	43,579	268,907	31,930	22,897	526	-
228	Production	EGY	109,791	55,519	5,119	38,058	6,049	4,469	579	-
229	Transmission	DEM	56,259	33,666	2,677	16,518	1,961	1,406	32	-
230	Subtransmission	DEM	69,808	41,774	3,321	20,495	2,434	1,745	40	-
231	Distribution Primary	DEM	156,319	97,300	6,920	46,334	4,873	0	896	-
232	Distribution Secondary	DEM	46,435	33,882	2,728	9,659	-	-	168	-
233	Distribution	CUST	337,653	232,957	28,000	10,431	475	509	157	65,081
234	Other	CUST	81,555	71,136	6,876	2,977	165	100	35	270
235										
236	TOTAL SALES REVENUE		1,773,719	1,114,325	99,220	413,378	47,887	31,126	2,432	65,351

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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 0.0000%	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 - 4 CP % of Total Company	kW %	4,388,500 100.0000%	2,626,051 59.8394%	208,806 4.7580%	1,288,433 29.3593%	152,991 3.4862%	109,698 2.4997%	2,522 0.0575%	- 0.0000%
121	Production Capacity 4 CP (solar allocator placeholder) % of Total Company	% %	100.0000% 100.0000%	59.8394% 59.8394%	4.7580% 4.7580%	29.3593% 29.3593%	3.4862% 3.4862%	2.4997% 2.4997%	0.0575% 0.0575%	0.0000% 0.0000%
122	Production Capacity - 12 CP % of Total Company	% %	100.0000% 100.0000%	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%
123	Production Capacity - 4 CP % of Total Company	% %	0.0000% 0.0000%	59.8394% 59.8394%	4.7580% 4.7580%	29.3593% 29.3593%	3.4862% 3.4862%	2.4997% 2.4997%	0.0575% 0.0575%	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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TAMPA ELECTRIC COMPANY
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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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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 4 CP
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA
 MINIMUM DISTRIBUTION SYSTEM (MDS) 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	1,774,352	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708
501	% of Total Company	%	100.0000%	61.9875%	5.5916%	23.1677%	2.6997%	1.6908%	0.2014%	4.6613%
507	Revenue from Sales - Retail Only	\$000's	1,774,352	1,099,876	99,215	411,077	47,903	30,000	3,573	82,708
507	% of Total Company	%	100.0000%	61.9875%	5.5916%	23.1677%	2.6997%	1.6908%	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	33,744	24,003	3,334	1,480	88	95	24	4,721
607	% of Total Company	%	100.0000%	71.1318%	9.8808%	4.3862%	0.2596%	0.2804%	0.0698%	13.9914%
907	Distribution Plant - Customer Component	\$000's	2,203,291	1,530,847	165,144	51,524	1,496	1,574	724	451,982
907	% of Total Company	%	100.0000%	69.4800%	7.4953%	2.3385%	0.0679%	0.0715%	0.0329%	20.5139%
817	Transmission - 12 CP (Retail Only)	kW	4,388,500	2,626,051	208,806	1,288,433	152,991	109,698	2,522	-
817	% of Total Company	%	100.0000%	59.8394%	4.7580%	29.3593%	3.4862%	2.4997%	0.0575%	0.0000%

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MINIMUM FILING REQUIREMENTS

SCHEDULE E

COST OF SERVICE FULL MDS

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FULL MDS

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TAMPA ELECTRIC COMPANY PRODUCTION PLANT COST (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 2					
Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL COMPANY	0.0000% REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		598,645	(598,645)	0	0	0
3							
4	Big Bend Unit 1	0	0	-	-	-	0
5	Big Bend Unit 2	0	0	-	-	-	0
6	Big Bend Unit 3	0	0	-	-	-	0
7	Big Bend Unit 4	432	382,562	599,381	981,943	-	981,943
8	Big Bend Unit 4 FGD		257,984		257,984	-	257,984
9	Big Bend Tools		736	(736)	0	0	0
10							
11	Total Big Bend	432	641,283	598,645	1,239,927	-	1,239,927
12							
13	Steam Prod Dismantling		-	-	-	-	-
14							
15	TOTAL STEAM	432	641,283	598,645	1,239,927	-	1,239,927
16							
17	Other Production						
18	Big Bend CT4	61	45,608	0	45,608	0	45,608
19	Big Bend CT5	350	177,361	0	177,361	0	177,361
20	Big Bend CT6	350	176,044	0	176,044	0	176,044
21	Big Bend ST1	419	466,138	0	466,138	0	466,138
22	Phillips Station	0	0	0	0	0	0
23	Solar	1,248.6	2,068,978	0	2,068,978	0	2,068,978
24	MacDill AFB	0	92,808	0	92,808	0	92,808
25	Cty of Tpa Prime Mvrs	0	0	0	-	0	0
26							
27	Bayside Unit 1	768	425,075	0	425,075	0	425,075
28	Bayside Unit 2	954	544,547	0	544,547	0	544,547
29	Bayside Unit 3	56	36,333	0	36,333	0	36,333
30	Bayside Unit 4	56	23,869	0	23,869	0	23,869
31	Bayside Unit 5	56	32,228	0	32,228	0	32,228
32	Bayside Unit 6	56	36,126	0	36,126	0	36,126
33	Bayside Common		246,820	0	246,820	0	246,820
34							
35	Polk 1	220	600,191	0	600,191	0	600,191
36	Polk 2	150	63,956	0	63,956	0	63,956
37	Polk 3	150	61,087	0	61,087	0	61,087
38	Polk 4	150	43,234	0	43,234	0	43,234
39	Polk 5	150	40,558	0	40,558	0	40,558
40	Polk 2 CC	461	473,833	0	473,833	0	473,833
41	Polk Common		238,126	0	238,126	0	238,126
42							
43	Other Prod Dismantling		0	0	-	0	0
44							
45	TOTAL OTHER	5,656	5,892,920	0	5,892,920	-	5,892,920
46							
47	Total Steam & Other Gen	6,088	6,534,203	598,645	7,132,848	-	7,132,848

* Source: Generating Unit Capacities memo dated 7-1-2023 (or TYSP, when available). Updated Annually. Use Winter Ratings for Big Bend & Polk 1; Summer Ratings for all other Units/Stations.

TAMPA ELECTRIC COMPANY TRANSMISSION PLANT INVESTMENT (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25				PAGE 3				
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT				COMMON
				TOTAL HI-VOLT	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	8,103	3,689	3,689	-	9,767	4,344
2	350	Line Land	9,697	9,767	0	0	9,767	(71)
3		Subtotal Land	17,800	13,456	3,689	0	6,536	5,627
4								
5	350.01	Line Right of Way	12,162	6,536		-		4,415
6								5,556
7		Subtotal 350 (substa)	8,103	3,689	3,689		-	
8		Subtotal 350 (lines)	21,859	16,303	-	-	16,303	
9								
10	TOTAL ACCT 350 - LAND & ROW		29,962	19,992	3,689	-	16,303	9,970
11								
12	352	Struct & Improvements	76,277	17,608	17,608	0	0	58,669
13	*353	Station Equipment	458,231	280,397	170,670	109,727	0	177,835
14		* includes solar						
15	354	Towers & Fixtures	5,092	3,072	0	0	3,072	1,421
	TOTAL ACCTS 352 & 353*		534,509	298,005	188,278	109,727	0	236,504
16			453,647	293,409	0	0	293,409	160,238
17			188,926	92,412	0	0	92,412	96,514
18			2,111	1,600	0	0	1,600	511
19	355	Poles & Fixtures			0	0	0	4,323
20	356	OH Conductors			0	0	0	12,363
21	356.01	Clearing ROW			0	0	0	3,154
22	357	UG Conduit	4,323	-	0	0	17,065	
23	358	UG Cables & Fixtures	12,363					
24	359	Roads & Trails	20,219	17,065				
25								
26	TOTAL ACCTS 354-359		686,681	408,157	-	-	408,157	278,524
27								
28								
29								
30	TOTAL TRANSMISSION *		1,251,152	726,154	191,967	109,727	424,460	524,998
31								
32								
33	SUMMARY							
34	TOTAL TRANS SUBSTATION *		542,612	301,694	191,967	109,727	0	240,918
35	TOTAL TRANS LINES		708,540	424,460	-	-	424,460	284,080

DERIVATION OF TRANSMISSION PLANT INTERNAL ALLOCATORS				HI-VOLT			COMMON
T1000	Transmission Substation Structures	Total	Step Ups & Interconnects	Hi_Volt	Lines	Substation & Lines	
	350 Substation Land	4,415				4,415	
	352 Structures & Improvements	76,277	17,608	0	0	58,669	
	*353 Station Equipment *	458,231	170,670	109,727	0	177,835	
	Total \$'s *	538,923	188,278	109,727		240,918	
	Total %	100.0%	34.9%	20.4%	0.0%	44.7%	
					16,303		
T1001	Transmission Substation Poles, Lines & Fixtures	708,540					
	350 Total \$'s Lines (excl ROW)	21,859				5,556	
	354-359 Total % Towers, Poles & Conductors	686,681			408,157	278,524	
					424,460	284,080	
					59.9%	40.1%	

TAMPA ELECTRIC COMPANY DISTRIBUTION PLANT COST (000's) FOR THE FORECAST PERIOD ENDING 12-31-25		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED														
LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT 380 Line Land	ACCOUNT 360 Sub Land	ACCOUNT 361 Structures	ACCOUNT 382 Station Equipment	ACCOUNT 364 Poles	ACCOUNT 365 OH Conductors	ACCOUNT 367 UG Lines	ACCOUNT 368 Line X-toppers	ACCOUNT 369 OH Services	ACCOUNT 370 UG Services	ACCOUNT 370 Meters	ACCOUNT 371 Installations on Customers' Premises	ACCOUNT 373 Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	DISTRIBUTION PLANT															
2	SUBSTATIONS DIRECT	DEM														
3	SUBSTATIONS COMMON	DEM	369,438			33,936	324,383									
4	SUBSTATIONS	TOTAL	369,438	10,120	33,936	324,383										
5																
6	POLES DIRECT (S)	CUST	32,074													
7	POLES PRIMARY	DEM	137,765													
8	POLES SECONDARY (MDS)	DEM	18,065													
9	POLES SECONDARY (MDS)	DEM	38,531													
10	POLES SECONDARY (MDS)	DEM	51,864													
11	POLES	TOTAL	429,461													
12																
13	OH LINES DIRECT (S)	CUST	4,543													
14	OH LINES PRIMARY	DEM	144,129						4,543							
15	OH LINES PRIMARY (MDS)	DEM	107,617						144,129							
16	OH LINES SECONDARY	DEM	10,191						107,617							
17	OH LINES SECONDARY (MDS)	DEM	28,107						10,191							
18	OH LINES	TOTAL	284,587						284,107							
19									284,587							
20	UG LINES DIRECT (S)	CUST	386							386						
21	UG LINES PRIMARY	DEM	400,168							400,168						
22	UG LINES PRIMARY (MDS)	CUST	353,059							353,059						
23	UG LINES SECONDARY	DEM	48,259							48,259						
24	UG LINES SECONDARY (MDS)	DEM	9,173							9,173						
25	UG LINES	TOTAL	811,065							811,065						
26																
27	TRANSFORMERS DIRECT	CUST	45,340													
28	TRANSFORMERS PRIMARY	DEM	118,810								45,340					
29	TRANSFORMERS PRIMARY (MDS)	CUST	292,620								118,810					
30	TRANSFORMERS SECONDARY	DEM	541,309								292,620					
31	TRANSFORMERS SECONDARY (MDS)	CUST	998,080								541,309					
32	TRANSFORMERS	TOTAL	2,032,291								998,080					
33	SERVICES	CUST	228,413									74,343	154,070			
34	METERS	CUST	149,852											149,852		
35	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST														
36	STREET LIGHTING	CUST														
37																
38																
39																
40	DISTRIBUTION PLANT	DEM	1,465,584			35,936	324,383	176,618	154,321	448,447	337,960					
41	DISTRIBUTION PLANT	CUST	2,032,291					2,072,844	340,267	362,618	660,119	74,343	154,070	149,852		414,979
42																
43	DISTRIBUTION PLANT	TOTAL	3,508,875	10,120	35,936	324,383	324,383	423,461	294,587	811,065	998,080	74,343	154,070	149,852		414,979

TAMPA ELECTRIC COMPANY DISTRIBUTION PLANT COST (000's) FOR THE FORECAST PERIOD ENDING 12-31-25		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED		PAGES	
DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS					
	Services (Prorata to OH & UG)	Poles & Conductors (Accts 364,365,366,367)	Investment \$'s	Prorata %	UG Prorata
		OH Prorata	UG Prorata		
D1000	Services (Prorata to OH & UG)	423,461	423,461	0	0
	Overhead Lines	294,587	294,587	0	0
	Underground Lines	811,065	0	811,065	0
	Poles & Conductors Prorata % to Services	1,529,113	718,049	811,065	53.0%
			47.0%		
D1001	Poles, Overhead Lines & Services	Investment \$'s	Direct	Primary	Secondary
		\$ 423,461	\$ 32,074	137,886	163,105
		294,587	4,543	144,129	107,617
	OH Services Prorata	107,259			
	Total \$	825,308	36,617	282,016	270,722
	Total %	100.0%	4.4%	34.2%	32.8%
				48,723	79,971
				5.9%	9.7%
				107,259	107,259
				13.0%	13.0%
				0	0
				0	0
D1002	Underground Lines & Services	Investment \$'s	Direct	Primary	Secondary
		\$ 811,065	\$ 386	400,188	353,059
	UG Services Prorata				
	Total \$	932,218	386	400,188	353,059
	Total %				
				48,259	9,173
				121,154	121,154
D1003	Station Equipment	Investment \$'s	Direct	Demand	
		\$ 368,438	\$ -	368,438	
	Total \$				
	Total %		0.0%	100.0%	

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED																					
DISTRIBUTION PLANT COST (000\$)		FOR THE FORECAST PERIOD ENDING 12-31-35																					
LINE	DESCRIPTION	FUNCTION	ACCOUNT 380	ACCOUNT 381	ACCOUNT 382	ACCOUNT 384	ACCOUNT 385	ACCOUNT 386	ACCOUNT 387	ACCOUNT 388	ACCOUNT 389	ACCOUNT 390	ACCOUNT 391	ACCOUNT 392	ACCOUNT 393	ACCOUNT 394	ACCOUNT 395	ACCOUNT 396	ACCOUNT 397	ACCOUNT 398	ACCOUNT 399	ACCOUNT 400	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	DISTRIBUTION PLANT																						
2	SUBSTATIONS DIRECT	DEM	388,438																				
3	SUBSTATIONS COMMON	DEM			324,883																		
4	SUBSTATIONS	TOTAL	388,438		324,883																		
5																							
6	POLES DIRECT (S)	CUST	32,074																				
7	POLES PRIMARY	DEM	300,981																				
8	POLES PRIMARY (MDS)	CUST																					
9	POLES SECONDARY	DEM	90,396																				
10	POLES SECONDARY (MDS)	CUST																					
11	POLES	TOTAL	423,461																				
12																							
13	OH LINES DIRECT (L)	CUST	4,543																				
14	OH LINES PRIMARY	DEM	251,747																				
15	OH LINES PRIMARY (MDS)	CUST																					
16	OH LINES SECONDARY	DEM	38,298																				
17	OH LINES SECONDARY (MDS)	CUST																					
18	OH LINES	TOTAL	294,587																				
19																							
20	UG LINES DIRECT (L)	CUST	386																				
21	UG LINES PRIMARY	DEM	783,247																				
22	UG LINES PRIMARY (MDS)	CUST																					
23	UG LINES SECONDARY	DEM	57,432																				
24	UG LINES SECONDARY (MDS)	CUST																					
25	UG LINES	TOTAL	811,065																				
26																							
27	TRANSFORMERS DIRECT	CUST																					
28	TRANSFORMERS PRIMARY	DEM	164,150																				
29	TRANSFORMERS PRIMARY (MDS)	CUST																					
30	TRANSFORMERS SECONDARY	DEM	833,929																				
31	TRANSFORMERS SECONDARY (MDS)	CUST																					
32	TRANSFORMERS	TOTAL	998,080																				
33																							
34	SERVICES	CUST	228,413																				
35	METERS	CUST	149,852																				
36	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST																					
37	STREET LIGHTING	CUST	414,979																				
38																							
39																							
40	DISTRIBUTION PLANT	DEM	2,653,628																				
41	DISTRIBUTION PLANT	CUST	830,247																				
42																							
43	DISTRIBUTION PLANT	TOTAL	3,683,875																				

DERIVATION OF DISTRIBUTION PLANT INTERNAL ALLOCATORS

		Poles & Conductors (Accts 364,365,366,367)			Services (Acct 369)		
		Investment \$'s	OH Prorata	UG Prorata	Investment \$'s	OH Svcs Prorata	UG Svcs Prorata
D1000	Services (Prorata to OH & UG)						
	Poles	423,461	423,461	0			
	Overhead Lines	294,587	294,587	0			
	Underground Lines	811,065	0	811,065			
		1,529,113	718,049	811,065	\$ 228,413	107,259	121,154
	Poles & Conductions Prorata % to Services		47.0%	53.0%	Prorata %	47.0%	53.0%

		Investment \$'s	Direct	Primary	Primary MDS	Secondary	Secondary MDS	Services OH	IS Equipment
D1001	Poles, Overhead Lines & Services								
	Poles	\$ 423,461	\$ 32,074	300,991	-	90,396	-		0
	OH Lines	294,587	4,543	251,747	-	38,298	-		
	OH Services Prorata	107,259						107,259	
	Total \$	\$ 825,308	\$ 36,617	\$ 552,738	\$ -	\$ 128,693	\$ -	\$ 107,259	\$ -
	Total %	100.0%	4.4%	67.0%	0.0%	15.6%	0.0%	13.0%	0.0%

		Investment \$'s	Direct	Primary	Primary MDS	Secondary	Secondary MDS	Services OH
D1002	Underground Lines & Services							
	UG Lines	\$ 811,065	\$ 386	\$ 753,247	\$ -	\$ 57,432	\$ -	
	UG Services Prorata							121,154
	Total \$'s	\$ 932,218	\$ 386	\$ 753,247	\$ -	\$ 57,432	\$ -	\$ 121,154
	Total %							

		Investment \$'s	Direct IS	Demand
D1003	Station Equipment			
	Total \$	\$ 368,438	\$ -	\$ 368,438
	Total %		0.0%	100.0%

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TAMPA ELECTRIC COMPANY			MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)			PAGE 8			
FOR THE FORECAST PERIOD ENDING 12-31-25						
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS						
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)	
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544	
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838	
3	ADJUSTMENTS					
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382	
		LABOR %		DEPREC	DEPREC	
	GENERAL & INTANGIBLE	DISTRIBUTION	COST	EXPENSE	RESERVE	
6	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356	
7	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439	
8	TRANS - HIVLines	1.4150%	\$ 16,490	\$ 946	\$ 4,083	
9	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479	
10	DIST - DstPri	11.6176%	\$ 135,386	\$ 7,770	\$ 33,522	
11	DIST - DstSec	1.4134%	\$ 16,471	\$ 945	\$ 4,078	
12	DIST - Cust	22.4013%	\$ 261,054	\$ 14,982	\$ 64,638	
13	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949	
14	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544	
		DIRECT ASSIGNED ARO		DEPREC	DEPREC	
	ARO - DIRECT	FUNCTIONAL \$'S		EXPENSE	RESERVE	
16	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774	
17	PROD-ENERGY		\$ -	\$ -	\$ -	
18	TRANSMISSION		\$ -	\$ -	\$ -	
19	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917	
20	GENERAL		\$ 269	\$ -	\$ 147	
21	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838	
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION						
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE	
22	PROD-DEMAND *	* includes solar	\$ 407,136	\$ 22,334	\$ 100,130	
23	PROD-ENERGY		\$ 102,740	\$ 5,896	\$ 25,439	
24	TRANS - DEMAND		\$ 16,490	\$ 946	\$ 4,083	
25	SUBTRANS - DEMAND		\$ 46,363	\$ 2,661	\$ 11,479	
26	DIST PRI - DEMAND		\$ 142,546	\$ 7,770	\$ 35,439	
27	DIST SEC - DEMAND		\$ 16,471	\$ 945	\$ 4,078	
28	DIST - CUST		\$ 261,054	\$ 14,982	\$ 64,638	
29	OTH - CUST		\$ 197,960	\$ 11,346	\$ 49,095	
30	TOTAL *		\$ 1,190,759	\$ 66,881	\$ 294,382	

TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
COST OF SERVICE STUDY
FULL MDS
WITNESS: WILLIAMS
PAGE 10 OF 100
FILED: 04/02/2024

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)		PAGE 9			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS					
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838
3	ADJUSTMENTS				
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382
		LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
5	GENERAL & INTANGIBLE				
6	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356
7	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439
8	TRANS - HiVLines	1.4150%	\$ 16,490	\$ 946	\$ 4,083
9	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479
10	DIST - DstPri	19.5379%	\$ 227,685	\$ 13,067	\$ 56,375
11	DIST - DstSec	3.3704%	\$ 39,277	\$ 2,254	\$ 9,725
12	DIST - Cust	12.5240%	\$ 145,948	\$ 8,376	\$ 36,137
13	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949
14	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544
		DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE	
15	ARO - DIRECT				
16	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ -	\$ -	\$ -
19	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917
20	GENERAL		\$ 269	\$ -	\$ 147
21	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE	
22	PROD-DEMAND *	* includes solar	\$ 407,136	\$ 22,334	\$ 100,130
23	PROD-ENERGY		\$ 102,740	\$ 5,896	\$ 25,439
24	TRANS - DEMAND		\$ 16,490	\$ 946	\$ 4,083
25	SUBTRANS - DEMAND		\$ 46,363	\$ 2,661	\$ 11,479
26	DIST PRI - DEMAND		\$ 234,845	\$ 13,067	\$ 58,293
27	DIST SEC - DEMAND		\$ 39,277	\$ 2,254	\$ 9,725
28	DIST - CUST		\$ 145,948	\$ 8,376	\$ 36,137
29	OTH - CUST		\$ 197,960	\$ 11,346	\$ 49,095
30	TOTAL *		\$ 1,190,759	\$ 66,881	\$ 294,382

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)		PAGE 10			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO					
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE
(1)	(2)	(3)	(4)	(5)	(6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	11.5%	\$ 12,593	\$ 951	\$ 5,788
14	Secondary	4.1%	\$ 4,477	\$ 338	\$ 2,058
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HiVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	11.62%	\$ 9,842	\$ 743	\$ 4,523
27	DIST - DstSec	1.41%	\$ 1,197	\$ 90	\$ 550
28	DIST - Cust	22.40%	\$ 18,978	\$ 1,433	\$ 8,722
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND		\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY		\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND		\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND		\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND		\$ 22,435	\$ 1,694	\$ 10,311
36	DIST SEC - DEMAND		\$ 5,674	\$ 429	\$ 2,608
37	DIST - CUST		\$ 18,978	\$ 1,433	\$ 8,722
38	OTH - CUST		\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL		\$ 109,214	\$ 8,248	\$ 50,195

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)		PAGE 11			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO					
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE
(1)	(2)	(3)	(4)	(5)	(6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	10.1%	\$ 10,979	\$ 829	\$ 5,046
14	Secondary	5.6%	\$ 6,091	\$ 460	\$ 2,800
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HiVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	19.54%	\$ 16,552	\$ 1,250	\$ 7,607
27	DIST - DstSec	3.37%	\$ 2,855	\$ 216	\$ 1,312
28	DIST - Cust	12.52%	\$ 10,610	\$ 801	\$ 4,876
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND		\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY		\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND		\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND		\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND		\$ 27,531	\$ 2,079	\$ 12,653
36	DIST SEC - DEMAND		\$ 8,947	\$ 676	\$ 4,112
37	DIST - CUST		\$ 10,610	\$ 801	\$ 4,876
38	OTH - CUST		\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL		\$ 109,214	\$ 8,248	\$ 50,195

TAMPA ELECTRIC COMPANY				MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)				PAGE 12			
FOR THE FORECAST PERIOD ENDING 12-31-25							
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG							
LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)	
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -	
2		39202		\$ 31,049	\$ 8,681	\$ 2,167	
3		39203		\$ 80,731	\$ 30,234	\$ 3,366	
4		39204		\$ -	\$ -	\$ -	
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ 5,533	
6							
7							
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -	
9		39212		\$ 6,412	\$ 2,375	\$ 364	
10		39213		\$ 1,071	\$ 305	\$ 65	
11		39214		\$ -	\$ -	\$ -	
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ 428	
13							
14							
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ 5,961	
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS							
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE	
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ 428	
17							
18	TRANS - HiVLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -	
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -	
20	DIST - DstPri	\$ 11,249	20.10%	\$ 22,471	\$ 7,823	\$ -	
21	DIST - DstSec	\$ 1,369	2.45%	\$ 2,734	\$ 952	\$ -	
22	DIST - Cust	\$ 21,692	38.76%	\$ 43,330	\$ 15,085	\$ -	
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -	
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ 428	
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE			
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ 428			
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -			
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -			
28	DIST PRI - DEMAND	\$ 22,471	\$ 7,823	\$ -			
29	DIST SEC - DEMAND	\$ 2,734	\$ 952	\$ -			
30	DIST - CUST	\$ 43,330	\$ 15,085	\$ -			
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -			
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ 428			

TAMPA ELECTRIC COMPANY			MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)			PAGE 13			
FOR THE FORECAST PERIOD ENDING 12-31-25						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG						
LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 31,049	\$ 8,681	\$ 2,167
3		39203		\$ 80,731	\$ 30,234	\$ 3,366
4		39204		\$ -	\$ -	\$ -
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ 5,533
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 6,412	\$ 2,375	\$ 364
10		39213		\$ 1,071	\$ 305	\$ 65
11		39214		\$ -	\$ -	\$ -
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ 428
13						
14						
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ 5,961
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS						
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ 428
17						
18	TRANS - HivLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -
20	DIST - DstPri	\$ 18,919	33.81%	\$ 37,791	\$ 13,156	\$ -
21	DIST - DstSec	\$ 3,264	5.83%	\$ 6,519	\$ 2,270	\$ -
22	DIST - Cust	\$ 12,127	21.67%	\$ 24,225	\$ 8,433	\$ -
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ 428
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION						
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE		
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ 428		
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -		
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -		
28	DIST PRI - DEMAND	\$ 37,791	\$ 13,156	\$ -		
29	DIST SEC - DEMAND	\$ 6,519	\$ 2,270	\$ -		
30	DIST - CUST	\$ 24,225	\$ 8,433	\$ -		
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -		
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ 428		

LINE	METER TYPE (Meter ID)	METER TYPE: 1:AMR; 2: non-Transmitting meters; 3:AMI	METER INSTALLED SWTR (4)	METER READING SWTR (5)	PROJECTED AVERAGE COUNT OF CUSTOMERS (aka METERS)							FULL COST OF INSTALLED METERS							MONTHLY COST TO READ METERS												
					FERC JURIS (6)	FFSC JURIS (7)	RS (8)	GS (9)	GSD (10)	GSDOPR (11)	GSDOSU (12)	LS (13)	FERC JURIS (14)	FFSC JURIS (15)	RS (16)	GS (17)	GSD (18)	GSDOPR (19)	GSDOSU (20)	LS (21)	FERC JURIS (22)	FFSC JURIS (23)	RS (24)	GS (25)	GSD (26)	GSDOPR (27)	GSDOSU (28)	LS (29)			
					0	0	862,180	784,137	74,824	18,626	0	33	238	0	0	352,853,087	174,643,821	44,850,090	226,909,441	3,449,543	3,587,871	3,016,283	0	0	5,023,120	4,453,123	426,615	3,126,446	1,899	681	3,591
Meter Type					FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS			
AMR					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Non-Transmitting meters					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
AMI					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL					0	0	862,180	784,137	74,824	18,626	0	33	238	0	0	352,853,087	174,643,821	44,850,090	226,909,441 <td>3,449,543 <td>3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td> </td></td>	3,449,543 <td>3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td> </td>	3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td>	3,016,283	0	0	5,023,120	4,453,123	426,615	3,126,446	1,899	681	3,591
Meter Type %s AFTER ADJUSTMENT					FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS			
AMR					0%	0%	100%	100%	100%	0%	0%	27%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Non-Transmitting meters					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
AMI					0%	0%	0%	0%	0%	100%	100%	73%	0%	0%	4%	0%	1%	17%	100%	100%	84%	0%	0%	1%	0%	2%	21%	100%	100%	81%	0%
TOTAL					0%	0%	100%	100%	100%	100%	100%	100%	0%	0%	100%	100%	100%	100%	100%	100%	100%	0%	0%	100%	100%	100%	100%	100%	100%	100%	100%
Transformer Level Metered					FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS	FERC JURIS	FFSC JURIS	RS	GS	GSD	GSDOPR	GSDOSU	LS			
Secondary					0	0	286,407	74,635	18,522	-	-	220	0	0	246,173,899	174,663,321	45,068,076	26,365,323	-	-	73,778	0	0	5,018,016	4,453,123	435,823	123,874	-	-	3,588	
Primary					0	0	339	19	130	92	13	0	0	6,880,897	482,013	3,290,799	2,463,582	-	-	444,503	0	0	5,548	-	392	2,983	1,899	-	-	372	
Subtransmission					0	0	37	-	4	-	38	-	0	0	3,061,184	-	313,300	-	-	2,687,871	0	0	784	-	83	-	-	-	681		
TOTAL					0	0	623,153	764,107	74,664	18,626	81	33	238	0	0	352,853,087	174,643,821	44,850,090	226,909,441 <td>3,449,543 <td>3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td> </td></td>	3,449,543 <td>3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td> </td>	3,587,871 <td>3,016,283</td> <td>0</td> <td>0</td> <td>5,023,120</td> <td>4,453,123</td> <td>426,615</td> <td>3,126,446</td> <td>1,899</td> <td>681</td> <td>3,591</td>	3,016,283	0	0	5,023,120	4,453,123	426,615	3,126,446	1,899	681	3,591

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
COST OF SERVICE STUDY
FULL MDS
WITNESS: WILLIAMS
PAGE 15 OF 100
FILED: 04/02/2024

**TAMPA ELECTRIC COMPANY
WEIGHTED METERS WORK PAPER - PRESENT RATE STRUCTURE
DEVELOPMENT OF ALLOCATION FACTORS
FOR THE FORECAST PERIOD ENDING 12-31-25**

DERIVATION OF METER ALLOCATION FACTORS: 308 & 311

	FERC JURIS	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS
Factor 308 - Meter Investment Assignment								
TOTAL ProjectedCount=>	0	862,433	769,107	74,654	18,363	62	11	236
ORIGINAL Meter Investment Assignment	\$ -	\$ 255,853,087	\$ 174,663,821	\$ 45,550,090	\$ 29,969,441	\$ 2,463,582	\$ 2,687,871	\$ 518,282
Factor 311 - Meter Reading Expense								
TOTAL ProjectedCount=>	0	862,433	769,107	74,654	18,363	62	11	236
Avg. Annual No. of Cust. * Meter Reading \$/Mtr Costs*12 mo.	\$ -	\$ 5.82	\$ 5.79	\$ 5.84	\$ 6.89	\$ 30.63	\$ 61.92	\$ 16.78
Weighted Avg Mtr Reading Costs=>	12	12	12	12	12	12	12	12
ORIGINAL Meter Reading Expense - Direct Allocation	\$ -	\$ 60,265,434	\$ 53,437,475	\$ 5,232,186	\$ 1,517,282	\$ 22,787	\$ 8,173	\$ 47,531
check								
		100%	88.67%	8.68%	2.52%	0.04%	0.01%	0.08%
phv: true-up to budget in FERC Account 902=>	0	\$2,624,612	\$2,327,248	\$227,866	\$66,079	\$992	\$356	\$2,070
phv: variance to budget in FERC Account 902=>	\$ -	\$57,640,822	\$51,110,227	\$5,004,320	\$1,451,203	\$21,794	\$7,817	\$45,461

DERIVATION OF CUSTOMER ALLOCATION FACTORS: 412, 418, & 420

	FERC JURIS	FPSC JURIS	RS	GS	GSD	GSLDPR	GSLDSU	LS
Factor 412 - Annual Number of Bills								
Total Avg Customers (excl Unmetered)	0	848,069	755,937	73,639	18,187	61	11	234
times 12 months	12	12	12	12	12	12	12	12
Annual Number of Bills	0	10,176,825	9,071,244	883,669	218,240	732	132	2,808
Factor 418 - Distribution Primary - Customer Component								
Total Avg Customers (excl Unmetered)		862,337	769,107	74,558	18,363	62	11	236
Remove Customers served at Subtrans		15	-	-	4	-	11	-
only change from above								
Distribution Primary - Customer Component	0	862,322	769,107	74,558	18,359	62	-	236
Factor 420 - Distribution Secondary - Customer Component								
Distribution Primary - Customer Component (Factor 418 above)		862,322	769,107	74,558	18,359	62	-	236
Remove Customers served at Primary		229	-	19	130	62	-	18
Distribution Secondary - Customer Component	0	862,093	769,107	74,539	18,229	-	-	218

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TAMPA ELECTRIC COMPANY
DOCKET NO. 20240026-EI
COST OF SERVICE STUDY
FULL MDS
WITNESS: WILLIAMS
PAGE 16 OF 100
FILED: 04/02/2024

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED		
FUNCTIONALIZATION OF PROPERTY HELD FOR FUTURE USE (\$000)		PAGE 16		
FOR THE FORECAST PERIOD ENDING 12-31-25				
LINE	DESCRIPTION	\$ OR RATIO'S	ADJ. OR RATIO'S	TOTAL COSTS
(1)	(2)	(3)	(4)	(5)
1	(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANNED LAND USE			
2	DESCRIPTION	COSTS	ADJUSTMENTS	TOTAL
3	PRODUCTION	\$ 26,353	\$0	\$26,353
4	TRANSMISSION	\$ 22,551	\$0	\$22,551
5	DISTRIBUTION	\$ 20,590	\$0	\$20,590
6	GENERAL	\$ -	\$0	\$0
7	TOTAL	\$ 69,495	\$0	\$69,495
8	(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO			
9	DESCRIPTION	PTD LABOR \$'S	PTD LABOR %	COST
10	GENERAL			\$ -
11	PROD-DEMAND	32,336	56.3885%	\$ -
12	PROD-ENERGY	8,537	14.8869%	\$ -
13	TRANS - DEMAND	1,370	2.3894%	\$ -
14	SUBTRANS - DEMAND	3,852	6.7179%	\$ -
15	DIST PRI - DEMAND	11,249	19.6173%	\$ -
16	TOTAL	57,345	100.0000%	\$ -
17	(3) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS			
18	DESCRIPTION	PTD PLANT \$'S	PTD PLANT RATIO %	COST
19	PROD-DEMAND	7,324,815	100.0000%	\$ 26,353
20	TRANS - DEMAND	534,187	50.4338%	\$ 11,373
21	SUBTRANS - DEMAND	524,998	49.5662%	\$ 11,177
22	DIST PRI - DEMAND	1,095,982	100.0000%	\$ 20,590
23	TOTAL	9,479,982		\$ 69,495
24	(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))			
25	DESCRIPTION			TOTAL
26	PROD-DEMAND			\$ 26,353
27	TRANS - DEMAND			\$ 11,373
28	SUBTRANS - DEMAND			\$ 11,177
29	DIST PRI - DEMAND			\$ 20,590
30	TOTAL			\$ 69,495

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONALIZATION OF PROPERTY HELD FOR FUTURE USE (\$000)		PAGE 17		
FOR THE FORECAST PERIOD ENDING 12-31-25				
LINE	DESCRIPTION	\$ OR RATIO'S	ADJ. OR RATIO'S	TOTAL COSTS
(1)	(2)	(3)	(4)	(5)
1	(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANNED LAND USE			
2	DESCRIPTION	COSTS	ADJUSTMENTS	TOTAL
3	PRODUCTION	\$ 26,353	\$0	\$26,353
4	TRANSMISSION	\$ 22,551	\$0	\$22,551
5	DISTRIBUTION	\$ 20,590	\$0	\$20,590
6	GENERAL	\$ -	\$0	\$0
7	TOTAL	\$ 69,495	\$0	\$69,495
8	(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO			
9	DESCRIPTION	PTD LABOR \$'S	PTD LABOR %	COST
10	GENERAL			\$ -
11	PROD-DEMAND	32,336	49.7367%	\$ -
12	PROD-ENERGY	8,537	13.1308%	\$ -
13	TRANS - DEMAND	1,370	2.1075%	\$ -
14	SUBTRANS - DEMAND	3,852	5.9254%	\$ -
15	DIST PRI - DEMAND	18,919	29.0995%	\$ -
16	TOTAL	65,014	100.0000%	\$ -
17	(3) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS			
18	DESCRIPTION	PTD PLANT \$'S	PTD PLANT RATIO %	COST
19	PROD-DEMAND	7,324,815	100.0000%	\$ 26,353
20	TRANS - DEMAND	534,187	50.4338%	\$ 11,373
21	SUBTRANS - DEMAND	524,998	49.5662%	\$ 11,177
22	DIST PRI - DEMAND	1,838,573	100.0000%	\$ 20,590
23	TOTAL	10,222,573		\$ 69,495
24	(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))			
25	DESCRIPTION			TOTAL
26	PROD-DEMAND			\$ 26,353
27	TRANS - DEMAND			\$ 11,373
28	SUBTRANS - DEMAND			\$ 11,177
29	DIST PRI - DEMAND			\$ 20,590
30	TOTAL			\$ 69,495

TAMPA ELECTRIC COMPANY		PAGE 18					
PRODUCTION PLANT ACCUM RESERVE FOR DEPREC (\$000)							
FOR THE FORECAST PERIOD ENDING 12-31-25							
Line Number	Description	Net Capability (MW) *	13-Mo Avg Plant Reserve	Tools & Steam Common	TOTAL COMPANY	REQ SALES	FL JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		172,758	(172,758)	-	0	0
3							
4	Big Bend Unit 1	-	0	-	-	-	0
5	Big Bend Unit 2	-	0	-	-	-	0
6	Big Bend Unit 3	-	0	-	-	-	0
7	Big Bend Unit 4	432	171,709	173,094	344,803	-	344,803
8	Big Bend Unit 4 FGD		125,220		125,220	-	125,220
9	Big Bend Tools Amort.		336	(336)	0	0	0
10							
11	Total Big Bend	432	297,265	172,758	470,023	-	470,023
12							
13	Steam Prod Dismantling		74,601	0	74,601	-	74,601
14							
15	TOTAL STEAM	432	371,866	172,758	544,624	-	544,624
16							
17	Other Production						
18	Big Bend CT4	61	21,322	0	21,322	0	21,322
19	Big Bend CT5	350	17,464	0	17,464	0	17,464
20	Big Bend CT6	350	17,372	0	17,372	0	17,372
21	Big Bend ST1	419	31,455	0	31,455	0	31,455
22	Phillips Station	-	0	0	-	0	0
23	Solar	1,249	222,986	0	222,986	0	222,986
24	MacDill AFB	-	1,172	0	1,172	0	1,172
25	Cty of Tpa Prim Mvrs	-	0	0	-	0	0
26							
27	Bayside Unit 1	768	183,515	0	183,515	0	183,515
28	Bayside Unit 2	954	221,959	0	221,959	0	221,959
29	Bayside Unit 3	56	17,140	0	17,140	0	17,140
30	Bayside Unit 4	56	13,164	0	13,164	0	13,164
31	Bayside Unit 5	56	18,272	0	18,272	0	18,272
32	Bayside Unit 6	56	20,411	0	20,411	0	20,411
33	Bayside Common		67,643	0	67,643	0	67,643
34							
35	Polk 1	220	331,894	0	331,894	0	331,894
36	Polk 2	150	24,259	0	24,259	0	24,259
37	Polk 3	150	36,761	0	36,761	0	36,761
38	Polk 4	150	15,165	0	15,165	0	15,165
39	Polk 5	150	14,076	0	14,076	0	14,076
40	Polk 2 CC	461	110,815	0	110,815	0	110,815
41	Polk Common		82,696	0	82,696	0	82,696
42							
43	Other Prod Dismantling		45,353	0	45,353	0	45,353
44							
45	TOTAL OTHER PROD	5,656	1,514,895	-	1,514,895	-	1,514,895
46							
47	Total Steam & Other Gen	6,088	1,886,761	172,758	2,059,519	-	2,059,519

TAMPA ELECTRIC COMPANY			PAGE 19					
TRANSMISSION ACCUM RESERVE FOR DEPRECIATION (\$000)								
FOR THE FORECAST PERIOD ENDING 12-31-25								
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT			COMMON	
				Total Hi-Volt	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	-	-	0	0	0	-
2	350	Line Land	-	-	-	-	-	-
3		Subtotal Land	-	-	-	-	-	-
4								
5	350.01	Line Right of Way	5,183	2,785	0	0	2,785	2,398
6								
7		Subtotal 350 (substa)	-	-	-	-	-	-
8		Subtotal 350 (lines)	5,183	2,785	-	-	2,785	2,398
9								
10	TOTAL ACCT 350 - LAND & ROW		5,183	2,785	-	-	2,785	2,398
11								
12	352	Struct & Improvements	16,974	3,918	3,918	0	0	13,055
13	*353	Station Equipment	99,547	65,935	42,097	23,837	0	33,613
14		* includes solar						
15	TOTAL ACCTS 352 & 353 *		116,521	69,853	46,016	23,837	0	46,668
16								
17	354	Towers & Fixtures	5,314	3,832	0	0	3,832	1,482
18								
19	355	Poles & Fixtures	140,854	91,101	0	0	91,101	49,753
20	356	OH Conductors	32,700	15,995	0	0	15,995	16,705
21	356.01	Clearing ROW	1,808	1,370	0	0	1,370	438
22	357	UG Conduit	1,886	-	0	0	0	1,886
23	358	UG Cables & Fixtures	4,137	-	0	0	0	4,137
24	359	Roads & Trails	3,738	3,155	0	0	3,155	583
25								
26	TOTAL ACCTS 354-359		190,437	115,453	-	-	115,453	74,984
27								
28								
29								
30	TOTAL TRANSMISSION *		312,140	188,091	46,016	23,837	118,238	124,050
31								
32								
33	SUMMARY							
34	TOTAL TRANS SUBSTATION *		116,521	69,853	46,016	23,837	0	46,668
35	TOTAL TRANS LINES		195,619	118,238	-	-	118,238	77,382

LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
				390	390	381	382	384	385	386	388	389.01	389.02	370	371	373
(1)	(2)	(3)	(4)	Line Land	Sub Land	Structures	Station Equipment	Poles	OH Conductors	UG	Line Xformers	OH Services	UG Services	Meters	Installations of Customers' Prem	Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	DISTRIBUTION DEPREC RESERVE															
2	SUBSTATIONS DIRECT	DEM	-													
3	SUBSTATIONS COMMON	DEM	92,546			10,287	82,255									
4	SUBSTATIONS	TOTAL	92,546			10,287	82,255									
5																
6																
7	POLES DIRECT	CUST	14,632					14,632								
8	POLES PRIMARY	DEM	62,901					62,901								
9	POLES PRIMARY (MDS)	CUST	74,405					74,405								
10	POLES SECONDARY	DEM	17,577					17,577								
11	POLES SECONDARY (MDS)	CUST	23,659					23,659								
12	POLES	TOTAL	193,174					193,174								
13																
14	OH LINES DIRECT	CUST	2,332						2,332							
15	OH LINES PRIMARY	DEM	73,986					73,986								
16	OH LINES PRIMARY (MDS)	CUST	55,243					55,243								
17	OH LINES SECONDARY	DEM	5,232					5,232								
18	OH LINES SECONDARY (MDS)	CUST	14,428					14,428								
19	OH LINES	TOTAL	151,221					151,221								
20																
21	UG LINES DIRECT	CUST	72							72						
22	UG LINES PRIMARY	DEM	74,963							74,963						
23	UG LINES PRIMARY (MDS)	CUST	66,135							66,135						
24	UG LINES SECONDARY	DEM	9,040							9,040						
25	UG LINES SECONDARY (MDS)	CUST	1,718							1,718						
26	UG LINES	TOTAL	151,929							151,929						
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	17,072								17,072					
30	TRANSFORMERS PRIMARY (MDS)	CUST	44,735								44,735					
31	TRANSFORMERS SECONDARY	DEM	110,180								110,180					
32	TRANSFORMERS SECONDARY (MDS)	CUST	203,819								203,819					
33	TRANSFORMERS	TOTAL	375,806								375,806					
34																
35	SERVICES	CUST	143,574									66,934	76,640			
36	METERS	CUST	25,381											25,381		
37	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST	-													
38	STREET LIGHTING	CUST	132,134													132,134
39																
40	DISTRIBUTION DEPREC RESERVE	DEM	463,496	-	-	10,287	82,259	80,478	79,218	84,003	127,252	-	-	-	-	-
41	DISTRIBUTION DEPREC RESERVE	CUST	802,268	-	-	-	-	112,696	72,003	67,926	248,554	66,934	76,640	25,381	-	132,134
42																
43	DISTRIBUTION DEPREC RESERVE	TOTAL	1,265,764	-	-	10,287	82,259	193,174	151,221	151,929	375,806	66,934	76,640	25,381	-	132,134

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TAMPA ELECTRIC COMPANY
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LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT 360 Line Land	ACCOUNT 360 Sub Land	ACCOUNT 361 Structures	ACCOUNT 362 Station Equipment	ACCOUNT 364 Poles	ACCOUNT 365 OH Conductors	ACCOUNT 366 UG	ACCOUNT 368 Line Xformers	ACCOUNT 369.01 OH Services	ACCOUNT 369.02 UG Services	ACCOUNT 370 Meters	ACCOUNT 371 Installations or Customers' Prem	ACCOUNT 373 Street Lighting
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	DISTRIBUTION DEPREC RESERVE															
2	SUBSTATIONS DIRECT	DEM	-													
3	SUBSTATIONS COMMON	DEM	92,546			10,287	82,259									
4	SUBSTATIONS	TOTAL	92,546			10,287	82,259									
5																
6																
7	POLES DIRECT	CUST	14,632					14,832								
8	POLES PRIMARY	DEM	137,306					137,306								
9	POLES PRIMARY (MDS)	CUST	-													
10	POLES SECONDARY	DEM	41,237					41,237								
11	POLES SECONDARY (MDS)	CUST	-													
12	POLES	TOTAL	193,174					193,174								
13																
14	OH LINES DIRECT	CUST	2,332						2,332							
15	OH LINES PRIMARY	DEM	129,230						129,230							
16	OH LINES PRIMARY (MDS)	CUST	-													
17	OH LINES SECONDARY	DEM	19,659						19,659							
18	OH LINES SECONDARY (MDS)	CUST	-													
19	OH LINES	TOTAL	151,221						151,221							
20																
21	UG LINES DIRECT	CUST	72							72						
22	UG LINES PRIMARY	DEM	141,098							141,098						
23	UG LINES PRIMARY (MDS)	CUST	-													
24	UG LINES SECONDARY	DEM	10,758							10,758						
25	UG LINES SECONDARY (MDS)	CUST	-													
26	UG LINES	TOTAL	151,929							151,929						
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	61,807								61,807					
30	TRANSFORMERS PRIMARY (MDS)	CUST	-													
31	TRANSFORMERS SECONDARY	DEM	313,999								313,999					
32	TRANSFORMERS SECONDARY (MDS)	CUST	-													
33	TRANSFORMERS	TOTAL	375,806								375,806					
34																
35	SERVICES	CUST	143,574									66,934	76,640			
36	METERS	CUST	25,381											25,381		
37	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST	-													
38	STREET LIGHTING	CUST	132,134													132,134
39																
40	DISTRIBUTION DEPREC RESERVE	DEM	947,639	-	-	10,287	82,259	176,542	148,889	151,856	375,806	-	-	-	-	-
41	DISTRIBUTION DEPREC RESERVE	CUST	318,125	-	-	-	-	14,632	2,332	72	-	66,934	76,640	25,381	-	132,134
42																
43	DISTRIBUTION DEPREC RESERVE	TOTAL	1,265,764	-	-	10,287	82,259	193,174	151,221	151,929	375,806	66,934	76,640	25,381	-	132,134

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TAMPA ELECTRIC COMPANY
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 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)		PAGE 22			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS					
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838
3	ADJUSTMENTS				
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382
		LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
5	GENERAL & INTANGIBLE				
6	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356
7	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439
8	TRANS - HVLines	1.4150%	\$ 16,490	\$ 946	\$ 4,083
9	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479
10	DIST - DstPri	11.6176%	\$ 135,386	\$ 7,770	\$ 33,522
11	DIST - DstSec	1.4134%	\$ 16,471	\$ 945	\$ 4,078
12	DIST - Cust	22.4013%	\$ 261,054	\$ 14,982	\$ 64,638
13	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949
14	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544
		DIRECT ASSIGNED ARO FUNCTIONAL \$'S		DEPREC EXPENSE	DEPREC RESERVE
15	ARO - DIRECT				
16	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ -	\$ -	\$ -
19	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917
20	GENERAL		\$ 269	\$ -	\$ 147
21	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
22	PROD-DEMAND *	* includes solar	\$ 407,136	\$ 22,334	\$ 100,130
23	PROD-ENERGY		\$ 102,740	\$ 5,896	\$ 25,439
24	TRANS - DEMAND		\$ 16,490	\$ 946	\$ 4,083
25	SUBTRANS - DEMAND		\$ 46,363	\$ 2,661	\$ 11,479
26	DIST PRI - DEMAND		\$ 142,546	\$ 7,770	\$ 35,439
27	DIST SEC - DEMAND		\$ 16,471	\$ 945	\$ 4,078
28	DIST - CUST		\$ 261,054	\$ 14,982	\$ 64,638
29	OTH - CUST		\$ 197,960	\$ 11,346	\$ 49,095
30	TOTAL *		\$ 1,190,759	\$ 66,881	\$ 294,382

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)		PAGE 23			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS					
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838
3	ADJUSTMENTS				
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382
		LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
5	GENERAL & INTANGIBLE				
6	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356
7	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439
8	TRANS - HiVLines	1.4150%	\$ 16,490	\$ 946	\$ 4,083
9	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479
10	DIST - DstPri	19.5379%	\$ 227,685	\$ 13,067	\$ 56,375
11	DIST - DstSec	3.3704%	\$ 39,277	\$ 2,254	\$ 9,725
12	DIST - Cust	12.5240%	\$ 145,948	\$ 8,376	\$ 36,137
13	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949
14	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544
		DIRECT ASSIGNED ARO FUNCTIONAL \$'S		DEPREC EXPENSE	DEPREC RESERVE
15	ARO - DIRECT				
16	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ -	\$ -	\$ -
19	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917
20	GENERAL		\$ 269	\$ -	\$ 147
21	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838
(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
22	PROD-DEMAND *	* includes solar	\$ 407,136	\$ 22,334	\$ 100,130
23	PROD-ENERGY		\$ 102,740	\$ 5,896	\$ 25,439
24	TRANS - DEMAND		\$ 16,490	\$ 946	\$ 4,083
25	SUBTRANS - DEMAND		\$ 46,363	\$ 2,661	\$ 11,479
26	DIST PRI - DEMAND		\$ 234,845	\$ 13,067	\$ 58,293
27	DIST SEC - DEMAND		\$ 39,277	\$ 2,254	\$ 9,725
28	DIST - CUST		\$ 145,948	\$ 8,376	\$ 36,137
29	OTH - CUST		\$ 197,960	\$ 11,346	\$ 49,095
30	TOTAL *		\$ 1,190,759	\$ 66,881	\$ 294,382

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED			
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)		PAGE 24			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO					
LINE	DESCRIPTION	RATIO	COST	DEPREC EXPENSE	DEPREC RESERVE
(1)	(2)	(3)	(4)	(5)	(6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	11.5%	\$ 12,593	\$ 951	\$ 5,788
14	Secondary	4.1%	\$ 4,477	\$ 338	\$ 2,058
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HiVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	11.62%	\$ 9,842	\$ 743	\$ 4,523
27	DIST - DstSec	1.41%	\$ 1,197	\$ 90	\$ 550
28	DIST - Cust	22.40%	\$ 18,978	\$ 1,433	\$ 8,722
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND		\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY		\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND		\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND		\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND		\$ 22,435	\$ 1,694	\$ 10,311
36	DIST SEC - DEMAND		\$ 5,674	\$ 429	\$ 2,608
37	DIST - CUST		\$ 18,978	\$ 1,433	\$ 8,722
38	OTH - CUST		\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL		\$ 109,214	\$ 8,248	\$ 50,195

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000)			PAGE 25		
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO					
LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	10.1%	\$ 10,979	\$ 829	\$ 5,046
14	Secondary	5.6%	\$ 6,091	\$ 460	\$ 2,800
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259
(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO					
LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HiVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	19.54%	\$ 16,552	\$ 1,250	\$ 7,607
27	DIST - DstSec	3.37%	\$ 2,855	\$ 216	\$ 1,312
28	DIST - Cust	12.52%	\$ 10,610	\$ 801	\$ 4,876
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937
(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))					
LINE	DESCRIPTION		COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND		\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY		\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND		\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND		\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND		\$ 27,531	\$ 2,079	\$ 12,653
36	DIST SEC - DEMAND		\$ 8,947	\$ 676	\$ 4,112
37	DIST - CUST		\$ 10,610	\$ 801	\$ 4,876
38	OTH - CUST		\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL		\$ 109,214	\$ 8,248	\$ 50,195

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25				MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED PAGE 26			
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG							
LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)	
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -	-
2		39202		\$ 31,049	\$ 8,681	\$ -	2,167
3		39203		\$ 80,731	\$ 30,234	\$ -	3,366
4		39204		\$ -	\$ -	\$ -	-
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ -	5,533
6							
7							
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -	-
9		39212		\$ 6,412	\$ 2,375	\$ -	364
10		39213		\$ 1,071	\$ 305	\$ -	65
11		39214		\$ -	\$ -	\$ -	-
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ -	428
13							
14							
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ -	5,961
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS							
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE	
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ -	428
17							
18	TRANS - HVLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -	-
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -	-
20	DIST - DstPri	\$ 11,249	20.10%	\$ 22,471	\$ 7,823	\$ -	-
21	DIST - DstSec	\$ 1,369	2.45%	\$ 2,734	\$ 952	\$ -	-
22	DIST - Cust	\$ 21,692	38.76%	\$ 43,330	\$ 15,085	\$ -	-
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -	-
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ -	428
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION							
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE			
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ -	428		
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -	-		
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -	-		
28	DIST PRI - DEMAND	\$ 22,471	\$ 7,823	\$ -	-		
29	DIST SEC - DEMAND	\$ 2,734	\$ 952	\$ -	-		
30	DIST - CUST	\$ 43,330	\$ 15,085	\$ -	-		
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -	-		
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ -	428		

TAMPA ELECTRIC COMPANY			MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)			PAGE 27			
FOR THE FORECAST PERIOD ENDING 12-31-25						
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG						
LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 31,049	\$ 8,681	\$ 2,167
3		39203		\$ 80,731	\$ 30,234	\$ 3,366
4		39204		\$ -	\$ -	\$ -
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ 5,533
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 6,412	\$ 2,375	\$ 364
10		39213		\$ 1,071	\$ 305	\$ 65
11		39214		\$ -	\$ -	\$ -
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ 428
13						
14						
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ 5,961
(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS						
LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ 428
17						
18	TRANS - HVLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -
20	DIST - DstPri	\$ 18,919	33.81%	\$ 37,791	\$ 13,156	\$ -
21	DIST - DstSec	\$ 3,264	5.83%	\$ 6,519	\$ 2,270	\$ -
22	DIST - Cust	\$ 12,127	21.67%	\$ 24,225	\$ 8,433	\$ -
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ 428
(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION						
LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE		
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ 428		
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -		
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -		
28	DIST PRI - DEMAND	\$ 37,791	\$ 13,156	\$ -		
29	DIST SEC - DEMAND	\$ 6,519	\$ 2,270	\$ -		
30	DIST - CUST	\$ 24,225	\$ 8,433	\$ -		
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -		
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ 428		

POLES	RESIDENT FERC ACCOUNT	TOTAL	%PRI	PRIMARY VOLTAGE SYSTEM					SECONDARY VOLTAGE SYSTEM					
				\$ TBA	CUST %	CUST \$	DEM %	DEM \$	%SEC	\$ TBA	CUST %	CUST \$	DEM %	DEM \$
	364	350,982,038	76.90%	269,918,396	54.19%	146,266,781	45.81%	123,651,614	23.10%	81,063,642	57.37%	46,510,209	42.63%	34,553,433
OVERHEAD LINES														
Conductors	365	196,285,770	81.76%	160,474,044	34.06%	54,662,874	65.94%	105,811,171	18.24%	95,811,726	73.39%	26,282,757	26.61%	9,528,969
Conductors (OH)	367	669,578	61.90%	414,439	34.06%	141,172	65.94%	273,267	38.10%	255,139	73.39%	187,251	26.61%	67,889
Switches	365	43,788,614	100.00%	43,788,614	34.06%	14,915,879	65.94%	28,872,735						
Switches (Prm)	367	1,688,634	100.00%	1,688,634	34.06%	575,206	65.94%	1,113,428						
Switches	368	43,948	100.00%	43,948	34.06%	14,970	65.94%	28,978						
Voltage Regulators	368	3,334,767	100.00%	3,334,767			100.00%	3,334,767						
Lightning Arresters	368	74,598	100.00%	74,598			100.00%	74,598						
Capacitors (3-Phase Bank)	368	28,967,725	100.00%	28,967,725			100.00%	28,967,725						
Cap Bank Switches	368	2,424,302	100.00%	2,424,302			100.00%	2,424,302						
Cap Bank Switches	365	90,673	100.00%	90,673			100.00%	90,673						
Cutouts	368	1,832,131	100.00%	1,832,131			100.00%	1,832,131						
Sectionalizers	365	31,053,417	100.00%	31,053,417	100.00%	31,053,417								
Cutouts (Protection)	368	31,421,046	100.00%	31,421,046	100.00%	31,421,046								
Lightning Arresters (Prot)	368	68,513,308	100.00%	68,513,308	100.00%	68,513,308								
Sub Arresters	368	16,022	100.00%	16,022	100.00%	16,022								
Phase Converter	365	1,044					100.00%		1,044			100.00%	1,044	
UNDERGROUND LINES														
Conductors	367	214,211,771	90.69%	194,263,405	46.91%	91,133,663	53.09%	103,129,742	9.31%	19,948,366	14.86%	2,964,646	85.14%	16,983,720
Conductors (UG)	365	31	90.73%	28	46.91%	13	53.09%	15	9.26%	3	14.86%	0	85.14%	2
Potheads	367	55,022,785	100.00%	55,022,785	46.91%	25,812,520	53.09%	29,210,266						
Potheads	365	4,720	100.00%	4,720	46.91%	2,214	53.09%	2,505						
Conduit	366	318,334,810	90.73%	288,822,553	46.91%	135,498,646	53.09%	153,328,906	9.27%	29,512,257	14.86%	4,385,993	85.14%	25,126,264
Conduit	368	470	90.73%	426	46.91%	200	53.09%	226	9.27%	44	14.86%	6	85.14%	37
Conduit Bridge	366	16,552	100.00%	16,552	46.91%	7,765	53.09%	8,787						
Pull Box	366	13,578,886	100.00%	13,578,886	46.91%	6,370,184	53.09%	7,208,702						
Handholes	366	4,473,883	100.00%	4,473,883	46.91%	2,098,807	53.09%	2,375,076						
Manholes	366	12,331,192	100.00%	12,331,192	46.91%	5,786,861	53.09%	6,546,332						
Switches	367	91,869,175	100.00%	91,869,175	46.91%	43,095,138	53.09%	48,767,937						
Capacitors (Padmount)	368	1,486,205	100.00%	1,486,205			100.00%	1,486,205						
LINE TRANSFORMERS														
OH Transformers	368	286,829,433							100.00%	286,829,433	66.57%	190,939,253	33.43%	95,890,180
Cutouts	368	43,115,742							100.00%	43,115,742	66.57%	28,701,683	33.43%	14,414,059
Lightning Arresters	368	45,142,267							100.00%	45,142,267	66.57%	30,050,719	33.43%	15,031,548
Combined C/O Arr	368	1,506							100.00%	1,506	66.57%	1,002	33.43%	503
Transclosures	368	437,784							100.00%	437,784	66.57%	291,428	33.43%	146,356
Network Transformers	368	5,074,581							100.00%	5,074,581	66.57%	3,378,094	33.43%	1,696,487
Network Protectors	368	10,921,211							100.00%	10,921,211	66.57%	7,270,132	33.43%	3,651,079
Vaults	366	795,548							100.00%	795,548	66.57%	529,588	33.43%	265,960
UG Transformers	368	310,138,054							100.00%	310,138,054	62.82%	194,820,530	37.18%	115,317,524

Account	Total	%PRI	PRIMARY VOLTAGE SYSTEM					SECONDARY VOLTAGE SYSTEM					
			\$ TBA	CUST %	CUST \$	DEM %	DEM \$	%SEC	\$ TBA	CUST %	CUST \$	DEM %	DEM \$
364	\$ 350,982,038	76.90%	\$ 269,918,396	54.19%	\$ 146,266,781	45.81%	\$ 123,651,614	23.10%	\$ 81,063,642	57.37%	\$ 46,510,209	42.63%	\$ 34,553,433
365	\$ 271,224,268	86.80%	\$ 235,411,496	42.75%	\$ 100,634,937	57.25%	\$ 134,777,098	13.20%	\$ 35,812,772	78.39%	\$ 26,282,757	26.61%	\$ 9,530,015
366	\$ 349,530,870	91.33%	\$ 319,223,065	46.91%	\$ 149,755,262	53.09%	\$ 169,467,803	8.67%	\$ 30,307,805	16.22%	\$ 4,915,581	83.83%	\$ 25,392,225
367	\$ 363,455,943	94.44%	\$ 343,252,438	46.83%	\$ 160,757,798	53.17%	\$ 182,494,640	5.56%	\$ 20,203,505	15.60%	\$ 3,151,896	84.43%	\$ 17,051,608
368	\$ 839,775,101	16.45%	\$ 138,114,480	72.38%	\$ 99,965,547	27.62%	\$ 38,148,933	83.55%	\$ 701,660,621	64.91%	\$ 455,452,849	35.13%	\$ 246,207,772
	\$ 2,174,968,219	60.04%	\$ 1,305,919,874	50.34%	\$ 657,379,786	49.66%	\$ 648,540,088	39.06%	\$ 869,048,345	61.71%	\$ 536,313,292	38.29%	\$ 832,735,053

Rate Case Inputs		100% MDS CASE		Rate Case Inputs		CUST.	DEMAND
SL DIRECT	MDS TABLE	Voltage Ratios	MDS Ratios	CUST.	DEMAND		
32,074,434	POLES	Acct 364 - Secondary	0.23	0.87	0.87	0.43	
		Acct 364 - Primary	0.77	0.64	0.64	0.46	
4,542,906	OH LINES	Acct 366 - Secondary	0.13	0.73	0.73	0.27	
		Acct 366 - Primary	0.87	0.43	0.43	0.67	
385,732	UG LINES	Acct 368/367 - Secondary	0.87	0.16	0.16	0.84	
		Acct 368/367 - Primary	0.83	0.47	0.47	0.83	
	TRANSFORMERS	Acct 368 - Secondary	0.84	0.68	0.68	0.35	
		Acct 368 - Primary	0.16	0.72	0.72	0.38	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
FOR THE PERIOD ENDING 12-31-22

ASSET COST		MASS D		EOP
ACCOUNT	DESCRIPTION	LINES	SUBSTATION	TOTAL
36000	LAND	-	10,119,783	10,119,783
36100	STRUCTURES & IMPROVEMENTS	-	31,688,290	31,688,290
36200	STATION EQUIPMENT	488,518	294,466,141	294,954,659
36400	POLES & FIXTURES	370,647,225	681	370,647,906
36500	OVERHEAD CONDUCTORS & DEVICES	275,327,458	39,914	275,367,372
36600	UNDERGROUND CONDUIT	364,660,534	3,250	364,663,784
36700	UNDERGROUND CONDUCTORS & DEVICES	376,941,849	170	376,942,019
36800	LINE TRANSFORMERS - OVERHEAD	851,519,088	631,809	852,150,897
36900	SERVICES - OVERHEAD	79,877,068	-	79,877,068
36902	SERVICES - UNDERGROUND	139,496,640	-	139,496,640
37000	METERS	18,650,636	-	18,650,636
37001	METERS AMI	109,374,458	-	109,374,458
37300	STREET LIGHTING	359,360,502	-	359,360,502
37302	LS2 LIGHTING	4,034,789	-	4,034,789
37400	ARO DISTRIBUTION	8572307.69	0	8,572,308
	TOTAL ASSET COST	2,958,951,072	336,950,038	3,295,901,110

ACCOUNT 364: POLES & FIXTURES

PAC		Sum of	Sum of
Code	Property Unit	Accum. Quantity	Accum. Cost
A01	Pole Wood 25 FT: A01	3,363	460,866
A02	Pole Wood 30 FT: A02	69,377	38,392,950
A03	Pole Wood 35 FT: A03	73,841	68,089,052
A04	Pole Wood 40 FT: A04	109,286	109,392,648
A05	Pole Wood 45 FT: A05	58,479	82,200,652
A06	Pole Wood 50 FT: A06	7,447	20,307,676
A07	Pole Wood 55 FT: A07	1,409	4,133,598
A08	Pole Wood 60 FT: A08	304	1,022,296
A10	Pole Wood 70 FT: A10	-	(0)
A12	Pole Wood 80 FT: A12	10	53,323
A17	CONC/Wood Poles: A17	5	7,504
A18	Steel Reinforce-Wood Poles: A18	-	1,244
A19	Monolighting-Wood Poles: A19	1,151	2,003,391
A24	Pole Concrete 25 FT: A24	10	1,972
A25	Pole Concrete 30 FT: A25	156	34,846
A26	Pole Concrete 35 FT: A26	8	15,134
A27	Pole Concrete 40 FT: A27	1,232	1,679,320
A28	Pole Concrete 45 FT: A28	5,027	9,700,243
A29	Pole Concrete 50 FT: A29	163	1,646,485
A30	Pole Concrete 55 FT: A30	51	906,479
A31	Pole Concrete 60 FT: A31	18	350,759

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
FOR THE PERIOD ENDING 12-31-22

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A32	Pole Concrete 65 FT: A32	4	143,300
A33	Pole Concrete 70 FT: A33	5	108,765
A40	Pole Fiberglass 30 FT TO 80 FT: A40	40	179,731
A52	Pole Steel 40FT THRU 49FT: A52	1,221	7,434,692
A53	Pole Steel 60 FT: A53	21	122,233
A55	Pole Steel 70 FT: A55	4	55,987
A56	Pole Steel 75 FT: A56	6	141,954
A57	Pole Steel 80 FT: A57	2	41,364
A70	Pole Steel 50 FT THRU 59 FT: A70	260	2,353,755
A71	Pole Steel 90 FT: A71	1	(182)
d:	Non-unitized:	1,665	19,665,868
TOTAL ACCOUNT 364 COST		334,566	370,647,906

ACCOUNT 365: OVERHEAD CONDUCTORS & DEVICES

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
B02	SW OIL 7 5KV 3PST: B02	1	(57,163)
B03	SW OIL 15KV SPST: B03	16	42,327
B04	SW OIL 15KV SPDT: B04	53	143,727
B05	SWITCH, RENEWABLE DISCONNECT: B05	3,453	2,854,778
B06	SW OIL Auto Transfer: B06	1	10,912
B10	SW AIR 5KV SPST: B10	152	8,672
B11	SW AIR 5KV 3PST: B11	2	405
B12	SW AIR 7. 5KV SPST: B12	124	7,919
B14	SW AIR 15KV SPST: B14	17,957	30,937,029
B15	SW AIR 15KV 2PST: B15	1,211	553,380
B16	SW AIR 15KV 2PDT: B16	23	7,700
B17	SW AIR 15KV 3PST: B17	23	481,170
B25	SW MATERIALS TRANS: B25	3,101	712,139
B26	Remote Terminal Unit: B26	1,446	8,039,011
B27	OPT MOTOR MECH: B27	10	46,608
B29	Wire CU 4 1/C: B29	2,896,579	319,125
B30	Wire CU 6 1/C: B30	14,212,719	1,761,866
B31	Wire CU 2 1/C: B31	10,491,190	3,483,736
B32	Wire CU 1/0 1/C: B32	970,255	163,466
B33	Wire CU 2/0 1/C: B33	2,668,920	3,625,666
B34	Wire CU 3/0 1/C: B34	1,747	2,877
B35	Wire CU 4/0 1/C: B35	2,698,183	3,894,955
B38	Wire CU 350M 1/C: B38	(1,289)	(40,332)
B39	Wire CU 400M 1/C: B39	1,454	2,141
B40	Wire CU 500M 1/C: B40	169,385	1,027,953

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
|FOR THE PERIOD ENDING 12-31-22

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B42	Wire CU 500M 1/C: B42	776	11,477
B50	Wire ACSR 2 1/C: B50	12,347,385	2,243,162
B51	Wire ACSR 4/0 1/C: B51	3,130,699	1,047,281
B52	Wire ACSR 336M 1/C: B52	28,051,746	55,298,917
B53	Wire ACSR 636M 1/C: B53	16,560	13,444
B54	Wire ACSR 954M 1/C: B54	1	4,008
B55	Wire ACSR & ACSS 1590 1/C: B55	(50)	(993)
B57	Wire AL 7957 1/C: B57	323	6,306
B65	Wire AL 2 1/C: B65	34,554,276	65,675,836
B66	Wire AL 1/0 1/C: B66	5,259,214	1,233,957
B67	Wire AL 2/0 1/C: B67	14,309,231	18,366,889
B68	Wire AL 4/0 1/C: B68	2,403,839	3,306,381
B70	Wire AL 1/C 395 & 397M: B70	51,721	28,065
B71	Wire AL 636 1/C: B71	751	4,991
B72	Wire AL 1/C 740 & 795M: B72	1,324,889	1,413,257
B73	Wire AL 954M 1/CC: B73	3,263	172,223
B75	Wire AL 1590 1/C: B75	1,604	3,336
B77	Wire AL 4 2/C: B77	11,679,736	11,600,555
B78	Wire AL 2/0 3/C: B78	7,204,422	16,501,043
B79	Wire AL 2/0 4/C: B79	481,920	1,389,743
B80	Wire AL 4/0 3/C: B80	925,979	2,846,622
B81	Wire AL 4/0 4/C: B81	206,979	873,300
B83	Sectionilizer 70A DRY: B83	88	30,173
B85	Sectionilizer GN3: B85	6	23,933
B86	Sectionilizer GS: B86	10	736
B87	Sectionilizer KGN: B87	2	2,409
B88	Recloser H 1P: B88	126	479,717
B89	Recloser 4H 1P: B89	47	51,186
B90	Recloser L 1P: B90	153	98,051
B91	Recloser E 1P: B91	30	599,031
B92	S&C,TRIPSAVER,W/CUTOUT MT 6.3KA : B92	900	6,199,279
B93	Recloser 3H 3P: B93	8	258,350
B94	Recloser 6H 3P: B94	46	326,113
B95	Recloser R 3P: B95	47,068	5,112,235
B96	Recloser KWB 3P: B96	367	17,586,156
B97	Recloser D 1PH: B97	31	286,049
B98	Phase Converter: B98	501	1,044
C40	SW OIL/VAC 1PH CAPACITOR: C40	58	90,673
d:	Non-unitized:	44,046	3,829,261
D53	Cable 6 3C CU UND ST LGHT: D53	475	11,875
F39	Cable AL 1/0 1/C: F39	38	1,084
F40	Cable AL 1/0 1C DB: F40	1	4
F42	Cable AL 1/0 3C DB: F42	38	2,459
F44	Cable AL 4/0 3C: F44	891	31

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F48	Cable AL 1000M 3C: F48	-	970
F81	Pothead 1/C: F81	1	4,720
I89	Control Cable: I89	1,800	145,724
M52	Wire ACSR 336M I/C: M52	2,870	156,245
TOTAL ACCOUNT 364 COST		156,191,580	275,367,372

ACCOUNT 366: UNDERGROUND CONDUIT

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
d:	Non-unitized:	287,656	15,132,913
E02	Conduit STL 3/4IN: E02	-	3,082
E03	Conduit STL 1IN: E03	1,177	6,136
E04	Conduit STL 1 1/4IN: E04	2,921	9,406
E05	Conduit STL 1 1/2IN: E05	10	17
E06	Conduit STL 2IN: E06	119,245	1,392,557
E07	Conduit STL 2 1/2IN: E07	790	3,140
E08	Conduit STL 3IN: E08	15,513	118,488
E09	Conduit STL 4IN: E09	127,436	2,437,930
E10	Conduit STL 5IN: E10	150	2,681
E11	Conduit STL 6IN: E11	56,347	2,414,673
E19	Conduit STL 18IN: E19	40	494
E21	Conduit FIB 3IN: E21	685	2,475
E22	Conduit FIB 3 1/2IN: E22	3,136	5,186
E23	Conduit FIB 4IN: E23	306,059	547,987
E24	Conduit FIB 6IN: E24	84	121
E30	Conduit PVC 1IN: E30	54,390	1,280,860
E31	Conduit PVC 1 1/4IN: E31	7,768	15,334
E32	Conduit PVC 1 1/2IN: E32	1,700	2,946
E33	Conduit PVC 2IN: E33	39,511,549	177,328,352
E34	Conduit PVC 3IN: E34	9,254,053	49,418,457
E35	Conduit PVC 4IN: E35	8,858,790	53,754,993
E36	Conduit PVC 5IN: E36	560	4,466
E37	Conduit PVC 6IN: E37	4,247,419	29,432,684
E38	Conduit PVC 8IN: E38	23,860	99,955
E59	Conduit AL 1 INCH: E59	1,483	7,428
E60	Conduit AL 1 1/4 INC: E60	112	897
E62	Conduit AL 2IN: E62	130	523
E65	Conduit AL 4IN: E65	60	367
E67	Conduit AL 6IN: E67	60	5,710
E74	Conduit CLAY 4IN: E74	22,245	37,466
E78	PULL/SW Gear Box Precast CONC.: E78	5,152	13,578,886

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E79	Handhole Precast Concrete: E79	5,347	4,473,883
E80	Manhole Frame & COVR: E80	2,322	11,391,620
E81	Manhole Precast Concrete A: E81	7	21,753
E82	Manhole Precast Concrete S: E82	5	80,428
E83	Manhole Precast Concrete T: E83	51	837,392
E88	Vaults CY: E88	15	773,549
E89	DURO Vault: E89	125	21,999
E90	Conduit Bridge: E90	12	16,552
TOTAL ACCOUNT 366 COST		62,918,464	364,663,784

ACCOUNT 367: UNDERGROUND CONDUCTORS & DEVICES

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
B08	METAL CLAD SW GEAR 15KV: B08	1	45,874
B14	SW AIR 15KV SPST: B14	808	1,640,465
B25	SW MATERIALS TRANS: B25	1	2,294
B31	Wire CU 2 1/C: B31	429	3,812
B40	Wire CU 500M 1/C: B40	2,261	98,283
B43	Wire CU 1000 M 1/C: B43	1,346	251,327
B52	Wire ACSR 336M 1/C: B52	1,524	414,439
d:	Non-unitized:	1,249,970	13,077,490
D50	Cable 8 1/C DB: D50	265,895	76,886
D51	Cable 6 1/C DB: D51	244,793	185,935
D52	Cable 4 1/C DB: D52	22,397	49,644
D53	Cable 6 3C CU UND ST LGHT: D53	51,990	73,268
F01	Cable CU 2 1/C: F01	160,242	209,524
F02	Cable CU 2 1C DB: F02	113,864	167,971
F03	Cable CU 2 2C 4 1C: F03	4,320	3,890
F04	Cable CU 2 2C 4 1C DB: F04	19,984	33,204
F05	Cable CU 2 3C: F05	32,112	410,260
F06	Cable CU 2 4C: F06	1,205	4,177
F08	Cable CU 2/0 1C: F08	35,706	31,958
F09	Cable CU 2/0 3/C: F09	525	2,600
F10	Cable CU 2/0 3C DB: F10	9,304	29,227
F11	Cable CU 2/0 2C 2 1C DB: F11	43,967	106,286
F12	Cable CU 4/0Z1/C: F12	75,401	98,944
F13	Cable CU 4/0 3C: F13	12,053	55,119
F14	Cable CU 4/0 4C: F14	1,657	13,694
F15	Cable CU 250M 1C: F15	10,895	9,818
F17	Cable CU 350M 3C: F17	265,133	470,872
F18	Cable CU 350M 3C DB: F18	111,178	84,722

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F19	Cable CU 500M 1C: F19	554,518	1,485,241
F20	Cable CU 500M 3C: F20	214,179	7,488,912
F21	Cable CU 500M 3C DB: F21	19,103	187,034
F23	Cable CU 500M 4C: F23	63,396	1,992,350
F24	Cable CU 750M 3C: F24	72,208	1,445,799
F25	Cable CU 750M 3C 4/0 1C: F25	12,238	156,837
F26	Cable CU 1000M 1C: F26	2,100	239,755
F38	Cable AL 2/0 1/C: F38	12,207	62,539
F39	Cable AL 1/0 1/C: F39	25,502,473	67,625,019
F40	Cable AL 1/0 1C DB: F40	567,232	867,132
F41	Cable AL 1/0 3C: F41	9,211	3,892
F42	Cable AL 1/0 3C DB: F42	3,287,551	27,429,108
F43	Cable AL 4/0 1C: F43	52,291	172,413
F44	Cable AL 4/0 3C: F44	2,629,795	15,018,586
F45	Cable AL 500 1C: F45	118,579	450,408
F46	Cable AL 500M 3/C: F46	1,692,637	8,722,744
F47	Cable AL 750MCM 1/C: F47	3,940	29,891
F48	Cable AL 1000M 3C: F48	3,479,313	71,161,708
F50	Cable AL 4/0 2/C 2/0 1/C: F50	1,557,623	7,650,162
F51	Cable AL 4/0 1/C-2/0 1/C: F51	98,052	150,775
F54	Cable AL 300M2/C-4/0 2/C: F54	3,100	4,396
F57	v AL 500M2/C-300M1/C: F57	15,149	36,520
F60	Supervisory EQUIP: F60	232	23,889
F68	ENCL SWGEAR 3PH 15KV 200A: F68	29	180,976
F69	ENCL SWGEAR 3PH 15KV 600A: F69	532	12,730,722
F70	ENCLOSED SWITCHGEAR: F70	5,292	78,592,973
F71	ENCL SWGEAR AUTO TRANSFORMER: F71	11	334,616
F81	Pothead 1/C: F81	138,616	51,788,829
F83	Pothead 3/C: F83	87	109,375
F87	Spreaderhead 3C: F87	55	27,707
F89	Modules - Cable Transition 15K: F89	164	3,096,874
I41	SW AIR 15KV SPST: I41	15	4,114
I89	Control Cable: I89	19,727	18,740
TOTAL ACCOUNT 367 COST		42,870,618	376,942,019

ACCOUNT 368: LINE TRANSFORMERS

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
B14	SW AIR 15KV SPST: B14	42	43,948
C01	Arrester 3KV: C01	1,794	52,504
C02	Arrester 6KV: C02	2,972	58,982

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C03	Arrester 10KV: C03	261,992	113,594,453
C04	Arrester 15V: C04	41	24,234
C11	Cutouts 50A 5KV: C11	2,086	33,728
C12	Cutouts 100A 5KV: C12	-	1,302
C14	Cutouts 100A 15KV: C14	179,127	73,634,302
C15	Cutouts 200A 15KV: C15	6,361	2,699,587
C24	CO & AR COMB 100A 15KV: C24	29	1,506
C26	Capacitor 2KVAR: C26	1	637
C27	Capacitor 3KVAR: C27	1,625	72,460
C28	Capacitor 5KVAR: C28	333	22,741
C29	Capacitor 7KVAR: C29	3	323
C30	Capacitor 15KVAR: C30	597	44,620
C31	Capacitor 25KAR: C31	566	72,505
C32	Capacitor 50KVAR: C32	151	46,928
C33	Capacitor 100KVAR: C33	(6)	(90,916)
C35	Capacitor 200KVAR: C35	22,096	28,798,426
C37	CAP BANK-PAD MOUNTED F/URD: C37	50	1,486,205
C40	SW OIL/VAC 1PH CAPACITOR: C40	956	2,383,392
C41	Capacitor Time Clock SW: C41	68	40,910
C56	Regulator 1 1/4KV: C56	20	4,919
C57	Regulator 2KV: C57	2	1,192
C60	Regulator 25KV: C60	28	35,255
C62	Regulator 50KV: C62	3	6,072
C63	Regulator 76KV: C63	113	3,255,735
C67	Regulator 167KVA: C67	9	31,594
C75	Sub-Arrester -48KV: C75	4	16,022
C81	Transclosure Low: C81	129	52,489
C82	Transclosure Single: C82	127	206,293
C83	Transclosure Double: C83	56	126,790
C84	Transclosure Triple: C84	12	52,212
d:	Non-unitized:	11,294	12,368,876
E33	Conduit PVC 2IN: E33	40	470
G01	TRANSF LINE 1 KVA: G01	8	31,755
G03	TRANSF LINE 5KVA: G03	399	146,745
G04	TRANSF LINE 7.5KVA: G04	7	1,306
G05	TRANSF LINE 10KVA: G05	7,360	12,260,404
G06	TRANSF LINE 15 KVA: G06	14,330	25,069,371
G09	TRANSF LINE 25KVA: G09	34,351	80,687,981
G12	TRANSF LINE 37KVA: G12	24,434	70,844,054
G13	TRANSF LINE 50KVA: G13	17,349	61,552,809
G18	TRANSF LINE 75KVA: G18	4,850	20,486,692
G20	TRANSF LINE 100KVA: G20	1,878	9,558,513
G22	TRANSF LINE 150KVA: G22	7	15,000
G24	TRANSF LINE 167KVA: G24	740	4,577,698

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G25	TRANSF LINE 176KVA: G25	1	1,226
G26	TRANSF LINE 200KVA: G26	1	1,420
G27	TRANSF LINE 225KVA: G27	2	5,146
G28	TRANSF LINE 250KVA: G28	97	844,537
G29	TRANSF LINE 300KVA: G29	7	18,914
G30	TRANSF LINE 332KVA: G30	2	3,818
G31	TRANSF LINE 333KVA: G31	49	365,171
G33	TRANSF LINE 500KVA: G33	23	117,870
G34	TRANSF LINE 750KVA: G34	4	18,974
G37	TRANSF LINE 1000 KVA: G37	18	116,315
G38	TRANSF LINE 1500KVA: G38	2	14,204
G39	TRANSF LINE 2000KVA: G39	6	75,217
G41	TRANSF LINE 667KVA: G41	3	14,295
G51	TRANSF NETWK 500KVA: G51	41	1,865,827
G52	TRANSF NETWK 750KVA: G52	32	937,304
G53	TRANSF NETWK 1000KVA: G53	27	878,015
G54	TRANSF NETWK 1500 KVA: G54	4	151,801
G55	TRANSF NETWK 2000KVA: G55	20	910,675
G56	TRANSF NETWK 2500KVA: G56	7	330,960
G66	NETWK PROT 1200A: G66	40	3,387,931
G67	NETWK PROT 1600A: G67	62	1,408,526
G69	NETWK PROT 1875A: G69	11	307,219
G71	NETWK PROT 2500A: G71	8	962,472
G72	NETWK PROT 3000A: G72	735	4,430,633
G73	NETWK PROT 3500A: G73	23	424,430
G80	TRANSF UNDG 833KVA: G80	15	68,073
G81	TRANSF URD 25KVA: G81	8,046	16,515,621
G82	TRANSF URD 37.5KVA: G82	16,569	37,090,711
G83	TRANSF URD 50KVA: G83	20,848	54,242,981
G84	TRANSF URD 75KVA: G84	15,267	56,987,533
G85	TRANSF URD 100KVA: G85	2,894	10,368,481
G86	TRANSF URD 112KVA: G86	8	10,957
G87	TRANSF URD 150KVA: G87	2,395	22,370,032
G88	TRANSF UND 167KVA: G88	867	3,463,839
G90	TRANSF URD 225KVA: G90	779	9,639,697
G91	TRANSF UND 250KVA: G91	20	110,323
G92	TRANSF UND 300KVA: G92	1,456	19,787,273
G93	TRANSF UND 500KVA: G93	1,201	19,783,711
G94	TRANSF UND 750KVA: G94	755	18,271,952
G95	TRANSF UND 1000KVA: G95	473	13,356,037
G96	TRNSNF UND 1500KVA: G96	357	11,992,737
G97	TRANSF UND 2000KVA: G97	329	15,819,513
G98	TRANSF UND 2500KVA: G98	17	258,582
I51	Relay & Control Equip: I51	28	6,660

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J11	CURR TRANSF PRI: J11	24	260
	TOTAL ACCOUNT 368 COST	672,007	852,150,897

ACCOUNT 373: STREET LIGHTING

PAC Code	Property Unit	Sum of Accum. Quantity	Sum of Accum. Cost
A02	Pole Wood 30 FT: A02	84	72,167
A03	Pole Wood 35 FT: A03	6,312	7,294,143
A04	Pole Wood 40 FT: A04	68	166,949
A05	Pole Wood 45 FT: A05	259	215,759
A06	Pole Wood 50 FT: A06	6	4,375
A25	Pole Concrete 30 FT: A25	5	189,093
A26	Pole Concrete 35 FT: A26	1	1,442
A27	Pole Concrete 40 FT: A27	11	160,441
A28	Pole Concrete 45 FT: A28	26	149,076
A40	Pole Fiberglass 30 FT TO 80 FT: A40	1	1,958
B31	Wire CU 2 1/C: B31	791	1,290
B65	Wire AL 2 1/C: B65	18,815	18,358
B67	Wire AL 2/0 1/C: B67	122	189
B77	Wire AL 4 2/C: B77	438,706	401,158
B78	Wire AL 2/0 3/C: B78	2,222	4,870
B79	Wire AL 2/0 4/C: B79	-	1
C40	SW OIL/VAC 1PH CAPACITOR: C40	1	10,177
d:	Non-unitized:	125,098	17,437,891
D02	Post Sheridan: D02	397	30,107
D03	Post Aluminium: D03	7,546	6,947,538
D05	Post Steel: D05	4,608	941,713
D06	Pole-Fiberglass: D06	6,627	1,782,201
D07	Post Concrete: D07	50,447	22,300,220
D10	Premium Lighting-Post Top Poles : D10	18,729	10,899,114
D11	Premium Lighting-Post Top Pol: D11	509	608,535
D12	Premium Lighting-Post Top Pol: D12	12,730	3,374,940
D13	Premium Lighting-Tenon Top Po: D13	3,452	3,850,791
D14	Premium Lighting-Tenon Top Po: D14	13,619	10,052,885
D15	Premium Lighting-Tenon Top Po: D15	76	67,124
D17	LUMINAIRE, LED, 43W GREY, RECTANGLE: D17	3,710	1,296,478
D21	LUMINAIRE, LED, 47W AUTOBAHN: D21	98,877	36,635,773
D22	Luminaire HPS 4000L: D22	4	802
D25	Luminaire HPS 5800L: D25	3,919	2,043,743

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D27	LUMINAIRE, LED, 105W AUTOBAHN: D27	17,421	10,337,477
D29	Luminaire HPS 9500L: D29	16,883	9,374,431
D30	Luminaire 20000L THRU 40,000L: D30	-	12,409
D31	Luminaire HPS 27500L THRU 36000L: D31	1,160	620,635
D32	LUMINAIRE, LED, 133W AUTOBAHN: D32	2,589	1,503,162
D33	Luminaire HPS 50000L: D33	2,568	1,879,731
D35	Luminaire HPS 16000L: D35	973	677,901
D36	Special Lighting: D36	1,669	843,194
D37	Premium Lighting-Post Top: D37	59	103,408
D38	Premium Lighting-Post Top: D38	7	6,806
D39	Premium Lighting-PTop Colonial, MH: D39	2,122	2,706,664
D40	Premium Lighting-Shoebox: D40	62	45,978
D41	Premium Lighting-Shoebox: D41	1,448	645,820
D42	Premium Lighting-Shoebox: D42	1,560	868,833
D43	Premium Lighting-Shoebox: D43	23	170,687
D44	Premium Lighting-Flood Light: D44	93	267,678
D45	Premium Lighting-Flood Light: D45	215	358,561
D46	Premium Lighting-Flood Light: D46	790	834,142
D48	Premium Lighting-Shoebox 100000L: D48	2,470	2,776,107
D49	Cable 8 2/C CU: D49	73,732	92,183
D50	Cable 8 1/C DB: D50	285,559	130,286
D51	Cable 6 1/C DB: D51	2,187,129	3,428,326
D52	Cable 4 1/C DB: D52	1,040,955	1,501,467
D53	Cable 6 3C CU UND ST LGHT: D53	13,550,404	34,913,377
D54	Cable 4 4/C UND ST LGT: D54	12,530	46,274
D55	Cable 2 4/C CU UND ST LGT: D55	5,165	14,778
D57	Cable 2/0 4/C CU UND ST LT: D57	1,260	6,594
D61	REG CON CUR 5KW: D61	1	434
D62	REG CON CUR 7KW: D62	2	957
D63	REG CON CUR 15KW: D63	8	11,100
D64	REG CON CUR 25KW: D64	88	157,977
D65	REG CON CUR 50KW: D65	39	46,510
D66	Controller Lighting: D66	79	40,870
D67	LUMINAIRE, LED, 145W AUTOBAHN: D67	20,526	11,129,647
D68	Luminaire, MH 350W: D68	33	26,907
D70	Floodlight, 350 MH: D70	94	195,330
D71	LUMINAIRE, LED, COOPER NAVION: D71	1,977	1,574,854
D72	LUMINAIRE, LED, ROADWAY 103W: D72	2,938	2,869,353
D73	LUMINAIRE, LED, ROADWAY 50W to 106W: D73	194	254,297
D74	LUMINAIRE, LED, ROADWAY 196W: D74	32	43,560
D75	LUMINAIRE, LED, ROADWAY 206W: D75	2,528	3,968,908
D76	LUMINAIRE, LED, 67W SALEM POST TOP : D76	3,561	6,013,972
D77	LUMINAIRE, LED, 99W SALEM POST TOP : D77	1,203	2,143,755
D78	LUMINAIRE, LED, 202W AREA-LIGHTER : D78	675	1,124,805

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D79	LUMINAIRE, LED, 309W AREA-LIGHTER : D79	4,486	6,657,493
D80	LUMINAIRE,LED COOPER FOR SUBSTATION: D80	4	1,972
D81	LUMINAIRE, LED, FLOOD: D81	1,368	3,351,261
D82	LUMINAIRE, LED, MONGOOSE: D82	95	205,539
D83	LUMINAIRE, LED, CLASSIC PT: D83	1,987	1,676,184
D84	LUMINAIRE, LED, 88W EVOLVE: D84	2,449	986,349
D85	LUMINAIRE, LED, 305W-330W EVOLVE: D85	2,552	4,660,371
D86	LUMINAIRE, LED, 143W USSL EATON: D86	152	69,807
D87	LUMINAIRE, LED, 225W GALLEON: D87	737	1,107,304
D88	LUMINAIRE, LED, 333W GALLEON: D88	55	217,371
D89	LUMINAIRE, LED, 182W VERDEON: D89	16,573	10,884,752
D90	LUMINAIRE, LED, 247W VERDEON: D90	4,409	3,511,595
D91	LUMINAIRE, LED, 255W FLOOD 6x6: D91	1,435	1,988,703
D92	LUMINAIRE, LED, 199W FLOOD 6x6: D92	4,217	4,475,475
D93	LUMINAIRE, LED, 27W WATCH LIGHT: D93	18,459	5,060,902
D94	LUMINAIRE, LED, 26W GRNVIL PT: D94	4,018	2,864,484
D95	LUMINAIRE, LED, 39W GRNVIL PT: D95	8,909	11,297,913
D96	LUMINAIRE, LED, 60W GRNVIL PT: D96	603	765,626
D97	LUMINAIRE, LED, 55W UTILITY PT: D97	21,650	30,843,714
D98	LUMINAIRE, LED, 76W UTILITY PT: D98	4,753	7,129,760
E02	Conduit STL 3/4IN: E02	100	384
E03	Conduit STL 1IN: E03	1,190	1,396
E04	Conduit STL 1 1/4IN: E04	22,170	23,958
E06	Conduit STL 2IN: E06	99,820	254,511
E07	Conduit STL 2 1/2IN: E07	1,600	2,998
E08	Conduit STL 3IN: E08	652	3,401
E09	Conduit STL 4IN: E09	3,034	32,722
E11	Conduit STL 6IN: E11	189	4,575
E30	Conduit PVC 1IN: E30	23,692	27,947
E31	Conduit PVC 1 1/4IN: E31	2,330	4,003
E32	Conduit PVC 1 1/2IN: E32	2,975	2,541
E33	Conduit PVC 2IN: E33	8,270,188	28,828,408
E34	Conduit PVC 3IN: E34	42,801	127,975
E35	Conduit PVC 4IN: E35	10,440	57,677
E59	Conduit AL 1 INCH: E59	690	1,363
E60	Conduit AL 1 1/4 INC: E60	20	25
E78	PULL/SW Gear Box Precast CONC.: E78	5	9,239
E79	Handhole Precast Concrete: E79	483	195,127
F14	Cable CU 4/0 4C: F14	700	4,651
F39	Cable AL 1/0 1/C: F39	310	794
F44	Cable AL 4/0 3C: F44	2,995	29,578
F50	Cable AL 4/0 2/C 2/0 1/C: F50	112,673	1,056,089
H01	Cable AL 2 3/C OVHD SERV: H01	38,958	48,851
H09	Cable AL 1/0 3/C UNDG SERV: H09	65,835	152,610

TAMPA ELECTRIC COMPANY
MINIMUM DISTRIBUTION SYSTEM ANALYSIS
Plant-in-Service Data - Distribution Investment Breakdown
FOR THE PERIOD ENDING 12-31-22

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H95	Cable AL 4 3/C OVHD SER: H95	2,000	1,652
100	Solar Panel Lighting 80W AE3C580: D100	312	1441678.31
101	SOLAR FIXTURE LIGHTING,4K,30,36 LED: D101	312	76891.52
102	Solar Pole Lighting: D102	312	257350.99
A03	Pole Wood 35 FT: A03	5	6237.99
d:	Non-unitized:	1702.85	445386.82
D03	Post Aluminium: D03	42	46845.41
D05	Post Steel: D05	161	657657.84
D10	Premium Lighting-Post Top Poles : D10	38	106005.6
D32	LUMINAIRE, LED, 133W AUTOBAHN: D32	17	36524.05
D43	Premium Lighting-Shoebox: D43	70	45640.91
D53	Cable 6 3C CU UND ST LGHT: D53	4019.09	12703.19
D77	LUMINAIRE, LED, 99W SALEM POST TOP : D77	26	60763.48
D78	LUMINAIRE, LED, 202W AREA-LIGHTER : D78	5	16437.24
D89	LUMINAIRE, LED, 182W VERDEON: D89	74	141355.96
D94	LUMINAIRE, LED, 26W GRNVIL PT: D94	234	373188.06
D95	LUMINAIRE, LED, 39W GRNVIL PT: D95	135	147595.08
D97	LUMINAIRE, LED, 55W UTILITY PT: D97	53	90287.92
D98	LUMINAIRE, LED, 76W UTILITY PT: D98	21	68255.98
E33	Conduit PVC 2IN: E33	285	3287.55
E79	Handhole Precast Concrete: E79	1	638.23
H09	Cable AL 1/0 3/C UNDG SERV: H09	9.9	57.02
TOTAL ACCOUNT 364 COST		26,873,197	363,395,292

Allocation: Removed from 364 Lighting Report

PER BL034 LIGHTING REPORT			
SL Rate	Pole Height	PAC Code	Units
425	30 ft Wood, OH	A02	27
526	30 ft Wood, OH	A02	16,023
537	35 ft Concrete, OH	A26	4,476
627	35 ft Wood, OH	A03	18,615
597	40/45 ft Wood, OH	A04/A05	1,649
594	40/45 ft Concrete, OH	A27/A28	1,095

PAC Code	Units per 373	Units per Billing	Deficiency	\$ per 364	Units per 364	\$/Unit	Def * Unit Cost	Remaining \$ (364)	Remaining Units (364)
A02	84	16,050	15,966	38,392,950	69,377	553.40	8,835,519	29,557,430	53,411
A03	6,317	18,615	12,298	68,089,052	73,841	922.10	11,340,030	56,749,022	61,543
A04/A05	327	1,649	1,322	191,593,300	167,765	1,142.03	1,509,769	190,083,531	166,443
A26	1	4,476	4,475	15,134	8	1,891.74	8,465,553	(8,450,419)	(4,467)
A27/A28	37	1,095	1,058	11,379,563	6,259	1,818.11	1,923,563	9,456,001	5,201
TOTAL REMOVED FOR SL							32,074,434		

Allocation: Removed from 365 Lighting Report

PAC Code	Pole Deficiency	Avg Span In Ft	Wire Feet	Units per FERC 365	Amount per FERC 365	Cost per Unit	Wire Feet	Cost per Unit	Direct to SL Wiring
B77	35,119	129.9	4,561,958	11,679,736	11,600,555	0.99	4,561,958	0.99	4,531,031

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PAC	PROPERTY UNIT	Mat Type	SEC ALLO	PRM ALLO	ASSUMPTIONS
A01	Pole Wood 25 FT: A01	Pole	100%	0%	Based on analysis of pole uses from ED
A02	Pole Wood 30 FT: A02	Pole	93%	7%	Based on analysis of pole uses from ED
A03	Pole Wood 35 FT: A03	Pole	60%	40%	Based on analysis of pole uses from ED
A04	Pole Wood 40 FT: A04	Pole	3%	97%	Based on analysis of pole uses from ED
A05	Pole Wood 45 FT: A05	Pole	1%	99%	Based on analysis of pole uses from ED
A06	Pole Wood 50 FT: A06	Pole	1%	99%	Based on analysis of pole uses from ED
A07	Pole Wood 55 FT: A07	Pole	0%	100%	Based on analysis of pole uses from ED
A08	Pole Wood 60 FT: A08	Pole	1%	99%	Based on analysis of pole uses from ED
A09	Pole Wood 65 FT: A09	Pole	0%	100%	Based on analysis of pole uses from ED
A10	Pole Wood 70 FT: A10	Pole	0%	100%	Based on analysis of pole uses from ED
A12	Pole Wood 80 FT: A12	Pole	0%	100%	Based on analysis of pole uses from ED
A17	CONC/Wood Poles: A17	Pole	0%	100%	Based on analysis of pole uses from ED
A18	Steel Reinforce-Wood Poles: A18	Pole	0%	100%	Based on analysis of pole uses from ED
A19	Monolighting-Wood Poles: A19	Pole	0%	100%	Based on analysis of pole uses from ED
A24	Pole Concrete 25 FT: A24	Pole	100%	0%	Based on analysis of pole uses from ED
A25	Pole Concrete 30 FT: A25	Pole	80%	20%	Based on analysis of pole uses from ED
A26	Pole Concrete 35 FT: A26	Pole	50%	50%	Based on analysis of pole uses from ED
A27	Pole Concrete 40 FT: A27	Pole	1%	99%	Based on analysis of pole uses from ED
A28	Pole Concrete 45 FT: A28	Pole	0%	100%	Based on analysis of pole uses from ED
A29	Pole Concrete 50 FT: A29	Pole	1%	99%	Based on analysis of pole uses from ED
A30	Pole Concrete 55 FT: A30	Pole	0%	100%	Based on analysis of pole uses from ED
A31	Pole Concrete 60 FT: A31	Pole	0%	100%	Based on analysis of pole uses from ED
A32	Pole Concrete 65 FT: A32	Pole	0%	100%	Based on analysis of pole uses from ED
A33	Pole Concrete 70 FT: A33	Pole	0%	100%	Based on analysis of pole uses from ED
A40	Pole Fiberglass 30 FT TO 80 FT: A40	Pole	0%	100%	Based on analysis of pole uses from ED
A52	Pole Steel 40FT THRU 49FT: A52	Pole	0%	100%	Based on analysis of pole uses from ED
A53	Pole Steel 60 FT: A53	Pole	0%	100%	Based on analysis of pole uses from ED
A55	Pole Steel 70 FT: A55	Pole	0%	100%	Based on analysis of pole uses from ED
A56	Pole Steel 75 FT: A56	Pole	0%	100%	Based on analysis of pole uses from ED
A57	Pole Steel 80 FT: A57	Pole	0%	100%	Based on analysis of pole uses from ED
A70	Pole Steel 50 FT THRU 59 FT: A70	Pole	0%	100%	Based on analysis of pole uses from ED
A71	Pole Steel 90 FT: A71	Pole	0%	100%	Based on analysis of pole uses from ED
Misc.	Various Wood and Concrete SL Poles	Pole	0%	0%	
d:	Non-unitized:	N/A	0%	0%	Not allocated
B29	Wire CU 4 1/C: B29	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B30	Wire CU 6 1/C: B30	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B31	Wire CU 2 1/C: B31	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B32	Wire CU 1/0 1/C: B32	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B33	Wire CU 2/0 1/C: B33	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B34	Wire CU 3/0 1/C: B34	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B35	Wire CU 4/0 1/C: B35	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B38	Wire CU 350M 1/C: B38	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B39	Wire CU 400M 1/C: B39	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B40	Wire CU 500M 1/C: B40	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B42	Wire CU 500M 1/C: B42	Conductors	18%	82%	Allocated based off split between primary conductors and secondary multiplex cables
B50	Wire ACSR 2 1/C: B50	Conductors	0%	100%	
B51	Wire ACSR 4/0 1/C: B51	Conductors	0%	100%	
B52	Wire ACSR 336M 1/C: B52	Conductors	0%	100%	
B53	Wire ACSR 636M 1/C: B53	Conductors	0%	100%	
B54	Wire ACSR 954M 1/C: B54	Conductors	0%	100%	
B55	Wire ACSR & ACSS 1590 1/C: B55	Conductors	0%	100%	
B57	Wire AL 7957 1/C: B57	Conductors	0%	100%	

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 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

B65	Wire AL 2 1/C: B65	Conductors	0%	100%
B66	Wire AL 1/0 1/C: B66	Conductors	0%	100%
B67	Wire AL 2/0 1/C: B67	Conductors	0%	100%
B68	Wire AL 4/0 1/C: B68	Conductors	0%	100%
B70	Wire AL 1/C 395 & 397M: B70	Conductors	0%	100%
B71	Wire AL 636 1/C: B71	Conductors	0%	100%
B72	Wire AL 1/C 740 & 795M: B72	Conductors	0%	100%
B73	Wire AL 954M 1/CC: B73	Conductors	0%	100%
B75	Wire AL 1590 1/C: B75	Conductors	0%	100%
B77	Wire AL 4 2/C: B77	Conductors	100%	0%
B78	Wire AL 2/0 3/C: B78	Conductors	100%	0%
B79	Wire AL 2/0 4/C: B79	Conductors	100%	0%
B80	Wire AL 4/0 3/C: B80	Conductors	100%	0%
B81	Wire AL 4/0 4/C: B81	Conductors	100%	0%
B02	SW OIL 7 5KV 3PST: B02	Switches	0%	100%
B03	SW OIL 15KV 5PST: B03	Switches	0%	100%
B04	SW OIL 15KV SPDT: B04	Switches	0%	100%
B05	SWITCH, RENEWABLE DISCONNECT: B05	Switches	0%	100%
B06	SW OIL Auto Transfer: B06	Switches	0%	100%
B10	SW AIR 5KV SPST: B10	Switches	0%	100%
B11	SW AIR 5KV 3PST: B11	Switches	0%	100%
B12	SW AIR 7. 5KV SPST: B12	Switches	0%	100%
B14	SW AIR 15KV SPST: B14	Switches	0%	100%
B15	SW AIR 15KV 2PST: B15	Switches	0%	100%
B16	SW AIR 15KV 2PDT: B16	Switches	0%	100%
B17	SW AIR 15KV 3PST: B17	Switches	0%	100%
B25	SW MATERIALS TRANS: B25	Switches	0%	100%
B26	Remote Terminal Unit: B26	Switches	0%	100%
B27	OPT MOTOR MECH: B27	Switches	0%	100%
B83	Sectionalizer 70A DRY: B83	Sectionalizers	0%	100%
B85	Sectionalizer GN3: B85	Sectionalizers	0%	100%
B86	Sectionalizer GS: B86	Sectionalizers	0%	100%
B87	Sectionalizer KGN: B87	Sectionalizers	0%	100%
B88	Recloser H 1P: B88	Sectionalizers	0%	100%
B89	Recloser 4H 1P: B89	Sectionalizers	0%	100%
B90	Recloser L 1P: B90	Sectionalizers	0%	100%
B91	Recloser E 1P: B91	Sectionalizers	0%	100%
B97	Recloser D 1PH: B97	Sectionalizers	0%	100%
B93	Recloser 3H 3P: B93	Sectionalizers	0%	100%
B94	Recloser 6H 3P: B94	Sectionalizers	0%	100%
B95	Recloser R 3P: B95	Sectionalizers	0%	100%
B96	Recloser KWB 3P: B96	Sectionalizers	0%	100%
B92	S&C,TRIPSAVER,W/CUTOUT MT 6.3KA : B92	Sectionalizers	0%	100%
B98	Phase Converter: B98	Phase Converter	100%	0%
D53	Cable 6 3C CU UND ST LGHT: D53	Street Lighting	0%	Direct Assigned
F39	Cable AL 1/0 1/C: F39	Conductors	0%	100%
F40	Cable AL 1/0 1C DB: F40	Conductors	0%	100%
F42	Cable AL 1/0 3C DB: F42	Conductors	0%	100%
C40	SW OIL/VAC 1PH CAPACITOR: C40	Cap Bank Switches	0%	100%
F44	Cable AL 4/0 3C: F44	Conductors	9%	91% Allocated on 367 specific weights
F48	Cable AL 1000M 3C: F48	Conductors	0%	100%
F81	Pothead 1/C: F81	Potheads	0%	100%
I89	Control Cable: I89	N/A	0%	0% Not allocated
M52	Wire ACSR 336M 1/C: M52	N/A	0%	0% Not allocated

d:	Non-unitized:	N/A	0%	0% Not allocated
E02	Conduit STL 3/4IN: E02	Conduit	9%	91% Allocated on 367 specific weights
E03	Conduit STL 1IN: E03	Conduit	9%	91% Allocated on 367 specific weights
E04	Conduit STL 1 1/4IN: E04	Conduit	9%	91% Allocated on 367 specific weights
E05	Conduit STL 1 1/2IN: E05	Conduit	9%	91% Allocated on 367 specific weights
E06	Conduit STL 2IN: E06	Conduit	9%	91% Allocated on 367 specific weights
E07	Conduit STL 2 1/2IN: E07	Conduit	9%	91% Allocated on 367 specific weights
E08	Conduit STL 3IN: E08	Conduit	9%	91% Allocated on 367 specific weights
E09	Conduit STL 4IN: E09	Conduit	9%	91% Allocated on 367 specific weights
E10	Conduit STL 5IN: E10	Conduit	9%	91% Allocated on 367 specific weights
E11	Conduit STL 6IN: E11	Conduit	9%	91% Allocated on 367 specific weights
E19	Conduit STL 18IN: E19	Conduit	9%	91% Allocated on 367 specific weights
E21	Conduit FIB 3IN: E21	Conduit	9%	91% Allocated on 367 specific weights
E22	Conduit FIB 3 1/2IN: E22	Conduit	9%	91% Allocated on 367 specific weights
E23	Conduit FIB 4IN: E23	Conduit	9%	91% Allocated on 367 specific weights
E24	Conduit FIB 6IN: E24	Conduit	9%	91% Allocated on 367 specific weights
E30	Conduit PVC 1IN: E30	Conduit	9%	91% Allocated on 367 specific weights
E31	Conduit PVC 1 1/4IN: E31	Conduit	9%	91% Allocated on 367 specific weights
E32	Conduit PVC 1 1/2IN: E32	Conduit	9%	91% Allocated on 367 specific weights
E33	Conduit PVC 2IN: E33	Conduit	9%	91% Allocated on 367 specific weights
E34	Conduit PVC 3IN: E34	Conduit	9%	91% Allocated on 367 specific weights
E35	Conduit PVC 4IN: E35	Conduit	9%	91% Allocated on 367 specific weights
E36	Conduit PVC 5IN: E36	Conduit	9%	91% Allocated on 367 specific weights
E37	Conduit PVC 6IN: E37	Conduit	9%	91% Allocated on 367 specific weights
E38	Conduit PVC 6IN: E38	Conduit	9%	91% Allocated on 367 specific weights
E59	Conduit AL 1 INCH: E59	Conduit	9%	91% Allocated on 367 specific weights
E60	Conduit AL 1 1/4 INC: E60	Conduit	9%	91% Allocated on 367 specific weights
E62	Conduit AL 2IN: E62	Conduit	9%	91% Allocated on 367 specific weights
E65	Conduit AL 4IN: E65	Conduit	9%	91% Allocated on 367 specific weights
E67	Conduit AL 6IN: E67	Conduit	9%	91% Allocated on 367 specific weights
E74	Conduit CLAY 4IN: E74	Conduit	9%	91% Allocated on 367 specific weights
E90	Conduit Bridge: E90	Conduit Bridge	0%	100%
E78	PULL/SW Gear Box Precast CONC.: E78	Pull Box	0%	100%
E79	Handhole Precast Concrete: E79	Handholes	0%	100%
E80	Manhole Frame & COVR: E80	Manholes	0%	100%
E81	Manhole Precast Concrete A: E81	Manholes	0%	100%
E82	Manhole Precast Concrete S: E82	Manholes	0%	100%
E83	Manhole Precast Concrete T: E83	Manholes	0%	100%
E88	Vaults CY: E88	Vaults	100%	0%
E89	DURO Vault: E89	Vaults	100%	0%
d:	Non-unitized:	N/A	0%	0% Not allocated
B08	METAL CLAD SW GEAR 15KV: B08	Switches	0%	100%
B14	SW AIR 15KV SPST: B14	Switches	0%	100%
B25	SW MATERIALS TRANS: B25	Switches	0%	100%
B31	Wire CU 2 1/C: B31	Conductors	100%	0%
B40	Wire CU 500M 1/C: B40	Conductors	100%	0%
B43	Wire CU 1000 M 1/C: B43	Conductors	100%	0%
B52	Wire ACSR 336M 1/C: B52	Conductors	0%	100%
d:	Non-unitized:	N/A	0%	0% Not allocated
D50	Cable 8 1/C DB: D50	Street Lighting	0%	0% Direct Assigned
D51	Cable 6 1/C DB: D51	Street Lighting	0%	0% Direct Assigned
D52	Cable 4 1/C DB: D52	Street Lighting	0%	0% Direct Assigned
D53	Cable 6 3C CU UND ST LGHT: D53	Street Lighting	0%	0% Direct Assigned
F01	Cable CU 2 1/C: F01	Conductors	9%	91% Allocated based on F38-F42,F45,F46,F48,F49 and F57

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F02	Cable CU 2 1C DB: F02	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F03	Cable CU 2 2C 4 1C: F03	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F04	Cable CU 2 2C 4 1C DB: F04	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F05	Cable CU 2 3C: F05	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F06	Cable CU 2 4C: F06	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F08	Cable CU 2/0 1C: F08	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F09	Cable CU 2/0 3/C: F09	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F10	Cable CU 2/0 3C DB: F10	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F11	Cable CU 2/0 2C 2 1C DB: F11	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F12	Cable CU 4/021/C: F12	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F13	Cable CU 4/0 3C: F13	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F14	Cable CU 4/0 4C: F14	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F15	Cable CU 250M 1C: F15	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F17	Cable CU 350M 3C: F17	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F18	Cable CU 350M 3C DB: F18	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F19	Cable CU 500M 1C: F19	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F20	Cable CU 500M 3C: F20	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F21	Cable CU 500M 3C DB: F21	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F23	Cable CU 500M 4C: F23	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F24	Cable CU 750M 3C: F24	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F25	Cable CU 750M 3C 4/0 1C: F25	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F26	Cable CU 1000M 1C: F26	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F38	Cable AL 2/0 1/C: F38	Conductors	100%	0%	
F39	Cable AL 1/0 1/C: F39	Conductors	0%	100%	
F40	Cable AL 1/0 1C DB: F40	Conductors	0%	100%	
F41	Cable AL 1/0 3C: F41	Conductors	0%	100%	
F42	Cable AL 1/0 3C DB: F42	Conductors	0%	100%	
F43	Cable AL 4/0 1C: F43	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F44	Cable AL 4/0 3C: F44	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F45	Cable AL 500 1C: F45	Conductors	100%	0%	
F46	Cable AL 500M 3/C: F46	Conductors	100%	0%	
F47	Cable AL 750MCM 1/C: F47	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F48	Cable AL 1000M 3C: F48	Conductors	0%	100%	
F50	Cable AL 4/0 2/C 2/0 1/C: F50	Conductors	100%	0%	
F51	Cable AL 4/0 1/C-2/0 1/C: F51	Conductors	100%	0%	
F54	Cable AL 300M2/C-4/0 2/C: F54	Conductors	9%	91%	Allocated based on F38-F42,F45,F46,F48,F49 and F57
F57	v AL 500M2/C-300M1/C: F57	Conductors	100%	0%	
F60	Supervisory EQUIP: F60	Switches	0%	100%	
F68	ENCL SWGEAR 3PH 15KV 200A: F68	Switches	0%	100%	
F69	ENCL SWGEAR 3PH 15KV 600A: F69	Switches	0%	100%	
F70	ENCLOSED SWITCHGEAR: F70	Switches	0%	100%	
F71	ENCL SWGEAR AUTO TRANSFORMER: F71	Switches	0%	100%	
F81	Pothead 1/C: F81	Potheads	0%	100%	
F83	Pothead 3/C: F83	Potheads	0%	100%	
F87	Spreaderhead 3C: F87	Potheads	0%	100%	
F89	Modules - Cable Transition 15K: F89	Potheads	0%	100%	
I41	SW AIR 15KV SPST: I41	N/A	0%	0%	Not allocated
I89	Control Cable: I89	N/A	0%	0%	Not allocated
B14	SW AIR 15KV SPST: B14	Switches	0%	100%	
C01	Arrester 3KV: C01	Lightning Arresters	40%	60%	Unique Allocation Required
C02	Arrester 6KV: C02	Lightning Arresters	40%	60%	Unique Allocation Required
C03	Arrester 10KV: C03	Lightning Arresters	40%	60%	Unique Allocation Required
C04	Arrester 15V: C04	Lightning Arresters	40%	60%	Unique Allocation Required
C11	Cutouts 50A 5KV: C11	Cutouts	56%	44%	Unique Allocation Required

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C12	Cutouts 100A 5KV: C12	Cutouts	56%	44% Unique Allocation Required
C14	Cutouts 100A 15KV: C14	Cutouts	56%	44% Unique Allocation Required
C15	Cutouts 200A 15KV: C15	Cutouts	56%	44% Unique Allocation Required
C24	CO & AR COMB 100A 15KV: C24	Combined C/O Arr	100%	0%
C26	Capacitor 2KVAR: C26	Capacitors (3-Phase Banks)	0%	100%
C27	Capacitor 3KVAR: C27	Capacitors (3-Phase Banks)	0%	100%
C28	Capacitor 5KVAR: C28	Capacitors (3-Phase Banks)	0%	100%
C29	Capacitor 7KVAR: C29	Capacitors (3-Phase Banks)	0%	100%
C30	Capacitor 15KVAR: C30	Capacitors (3-Phase Banks)	0%	100%
C31	Capacitor 25KAR: C31	Capacitors (3-Phase Banks)	0%	100%
C32	Capacitor 50KVAR: C32	Capacitors (3-Phase Banks)	0%	100%
C33	Capacitor 100KVAR: C33	Capacitors (3-Phase Banks)	0%	100%
C35	Capacitor 200KVAR: C35	Capacitors (3-Phase Banks)	0%	100%
C37	CAP BANK-PAD MOUNTED F/URD: C37	Capacitors (Padmount)	0%	100%
C40	SW OIL/VAC 1PH CAPACITOR: C40	Cap Bank Switches	0%	100%
C41	Capacitor Time Clock SW: C41	Cap Bank Switches	0%	100%
C56	Regulator 1 1/4KV: C56	Voltage Regulators	0%	100%
C57	Regulator 2KV: C57	Voltage Regulators	0%	100%
C60	Regulator 25KV: C60	Voltage Regulators	0%	100%
C62	Regulator 50KV: C62	Voltage Regulators	0%	100%
C63	Regulator 76KV: C63	Voltage Regulators	0%	100%
C67	Regulator 167KVA: C67	Voltage Regulators	0%	100%
C75	Sub-Arrester -48KV: C75	Sub Arresters	0%	100%
C81	Transclosure Low: C81	Transclosures	100%	0%
C82	Transclosure Single: C82	Transclosures	100%	0%
C83	Transclosure Double: C83	Transclosures	100%	0%
C84	Transclosure Triple: C84	Transclosures	100%	0%
d:	Non-unitized:	N/A	0%	0% Not allocated
E33	Conduit PVC 2IN: E33	Conduit	9%	91% Allocated on 367 specific weights
G01	TRANSF LINE 1 KVA: G01	OH Transformers	100%	0%
G03	TRANSF LINE 5KVA: G03	OH Transformers	100%	0%
G04	TRANSF LINE 7.5KVA: G04	OH Transformers	100%	0%
G05	TRANSF LINE 10KVA: G05	OH Transformers	100%	0%
G06	TRANSF LINE 15 KVA: G06	OH Transformers	100%	0%
G09	TRANSF LINE 25KVA: G09	OH Transformers	100%	0%
G12	TRANSF LINE 37KVA: G12	OH Transformers	100%	0%
G13	TRANSF LINE 50KVA: G13	OH Transformers	100%	0%
G18	TRANSF LINE 75KVA: G18	OH Transformers	100%	0%
G20	TRANSF LINE 100KVA: G20	OH Transformers	100%	0%
G22	TRANSF LINE 150KVA: G22	OH Transformers	100%	0%
G24	TRANSF LINE 167KVA: G24	OH Transformers	100%	0%
G25	TRANSF LINE 176KVA: G25	OH Transformers	100%	0%
G26	TRANSF LINE 200KVA: G26	OH Transformers	100%	0%
G27	TRANSF LINE 225KVA: G27	OH Transformers	100%	0%
G28	TRANSF LINE 250KVA: G28	OH Transformers	100%	0%
G29	TRANSF LINE 300KVA: G29	OH Transformers	100%	0%
G30	TRANSF LINE 332KVA: G30	OH Transformers	100%	0%
G31	TRANSF LINE 333KVA: G31	OH Transformers	100%	0%
G33	TRANSF LINE 500KVA: G33	OH Transformers	100%	0%
G34	TRANSF LINE 750KVA: G34	OH Transformers	100%	0%
G37	TRANSF LINE 1000 KVA: G37	OH Transformers	100%	0%
G38	TRANSF LINE 1500KVA: G38	OH Transformers	100%	0%
G39	TRANSF LINE 2000KVA: G39	OH Transformers	100%	0%
G41	TRANSF LINE 667KVA: G41	OH Transformers	100%	0%

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 MINIMUM DISTRIBUTION SYSTEM ANALYSIS
 Plant Input Data

G51	TRANSF NETWK 500KVA: G51	Network Transformers	100%	0%
G52	TRANSF NETWK 750KVA: G52	Network Transformers	100%	0%
G53	TRANSF NETWK 1000KVA: G53	Network Transformers	100%	0%
G54	TRANSF NETWK 1500 KVA: G54	Network Transformers	100%	0%
G55	TRANSF NETWK 2000KVA: G55	Network Transformers	100%	0%
G56	TRANSF NETWK 2500KVA: G56	Network Transformers	100%	0%
G66	NETWK PROT 1200A: G66	Network Protectors	100%	0%
G67	NETWK PROT 1600A: G67	Network Protectors	100%	0%
G69	NETWK PROT 1875A: G69	Network Protectors	100%	0%
G71	NETWK PROT 2500A: G71	Network Protectors	100%	0%
G72	NETWK PROT 3000A: G72	Network Protectors	100%	0%
G73	NETWK PROT 3500A: G73	Network Protectors	100%	0%
G80	TRANSF UNDG 833KVA: G80	UG Transformers	100%	0%
G81	TRANSF URD 25KVA: G81	UG Transformers	100%	0%
G82	TRANSF URD 37.5KVA: G82	UG Transformers	100%	0%
G83	TRANSF URD 50KVA: G83	UG Transformers	100%	0%
G84	TRANSF URD 75KVA: G84	UG Transformers	100%	0%
G85	TRANSF URD 100KVA: G85	UG Transformers	100%	0%
G86	TRANSF URD 112KVA: G86	UG Transformers	100%	0%
G87	TRANSF URD 150KVA: G87	UG Transformers	100%	0%
G88	TRANSF UND 167KVA: G88	UG Transformers	100%	0%
G90	TRANSF URD 225KVA: G90	UG Transformers	100%	0%
G91	TRANSF UND 250KVA: G91	UG Transformers	100%	0%
G92	TRANSF UND 300KVA: G92	UG Transformers	100%	0%
G93	TRANSF UND 500KVA: G93	UG Transformers	100%	0%
G94	TRANSF UND 750KVA: G94	UG Transformers	100%	0%
G95	TRANSF UND 1000KVA: G95	UG Transformers	100%	0%
G96	TRANSF UND 1500KVA: G96	UG Transformers	100%	0%
G97	TRANSF UND 2000KVA: G97	UG Transformers	100%	0%
G98	TRANSF UND 2500KVA: G98	UG Transformers	100%	0%
I51	Relay & Control Equip: I51	N/A	0%	0% Not allocated
J11	CURR TRANSF PRI: J11	N/A	0%	0% Not allocated

PRIMARY REGRESSION

MATERIAL	HEIGHT	CLASS	TRANSVERSE			CURRENT INST COST		X ²	XY	nX	nX ²	nY	nXY	N = Σ n	Σ X	Σ Y	Σ X ²	Σ XY	Σ nX	Σ nX ²	Σ nY	Σ nXY	Slope	Intercept	Total # Units	Total Rebuild	Customer Cost	Demand Cost
			LOAD (LBS)	COUNT	KIP FT	PER UNIT	n																					
CONCRETE	30	1	4500	1	99	1062.32	9,801.00	105,169.68	99.00	9,801.00	1,062.32	105,169.68	76,877.00	Σ X	7,507.70													
CONCRETE	40	3	3000	253	96	1543.75	9,216.00	148,200.00	24,288.00	2,331,648.00	390,568.75	37,494,600.00	120,198.05	Σ Y	1,532,022.01													
CONCRETE	40	4	2400	10	76.8	1543.75	5,898.24	118,560.00	768.00	58,982.40	15,437.50	1,185,600.00	1,532,022.01	Σ X ²	25,289,559.40													
CONCRETE	40	H1	5400	132	172.8	3268.88	29,859.84	564,862.46	22,809.60	3,941,498.88	431,492.16	74,561,845.25	25,289,559.40	Σ XY	7,211,915.95													
CONCRETE	40	H4	8700	1	278.4	3242.18	77,506.56	902,622.91	278.40	77,506.56	3,242.18	902,622.91	7,211,915.95	Σ nX	265,058.11													
CONCRETE	45	H1	5400	1	197.1	1344.79	38,848.41	265,058.11	197.10	38,848.41	1,344.79	265,058.11	747,899,129.63	Σ nX ²	97,018,040.81													
CONCRETE	45	H1	5400	2	197.1	3268.88	38,848.41	644,296.25	394.20	77,696.82	6,537.76	1,288,592.50	97,018,040.81	Σ nY	8,800,208.40													
CONCRETE	45	H3	7500	8	273.75	4018.36	74,939.06	1,100,026.05	2,190.00	599,512.50	32,146.88	8,800,208.40	9,541,022,645.71	Σ nXY	616.00													
CONCRETE	50	1	4500	15	184.5	1918.8	34,040.25	354,018.60	2,767.50	510,603.75	28,782.00	5,310,279.00	616.00	Slope	683.86													
CONCRETE	50	3	3000	16	123	1918.8	15,129.00	236,012.40	1,968.00	242,064.00	30,700.80	3,776,198.40	683.86	Intercept	76,877.00													
CONCRETE	50	4	2400	2	98.4	1918.8	9,682.56	188,809.92	196.80	19,365.12	3,837.60	377,619.84	76,877.00	Total # Units	97,018,040.81													
CONCRETE	50	H1	5400	113	221.4	9288.26	49,017.96	2,056,420.76	25,018.20	5,539,029.48	1,049,573.38	232,375,546.33	97,018,040.81	Total Rebuild	52,573,358.45													
CONCRETE	55	H1	5400	9	245.7	9928.64	60,368.49	2,439,466.85	2,211.30	543,316.41	89,357.76	21,955,201.63	54.19%	Customer Cost	44,444,682.36													
CONCRETE	55	H4	8700	2	395.85	9211.45	156,697.22	3,646,352.48	791.70	313,394.45	18,422.90	7,292,704.97	45.81%	Demand Cost														
CONCRETE	60	H1	5400	5	270	9869.15	72,900.00	2,664,670.50	1,350.00	364,500.00	49,345.75	13,323,352.50																
FIBERGLASS	45	H2	6400	2	233.6	3578.4	54,568.96	835,914.24	467.20	109,137.92	7,156.80	1,671,828.48																
FIBERGLASS	50	H6	11400	5	467.4	4587.24	218,462.76	2,144,075.98	2,337.00	1,092,313.80	22,936.20	10,720,379.88																
WOOD	30	2	3700	1	81.4	807.52	6,625.96	67,732.13	81.40	6,625.96	807.52	65,732.13																
WOOD	30	3	3000	1	66	807.52	4,356.00	53,296.32	66.00	4,356.00	807.52	53,296.32																
WOOD	30	4	2400	27	52.8	807.52	2,787.84	42,637.06	1,425.60	75,271.68	21,803.04	1,151,200.51																
WOOD	30	5	1900	12	41.8	807.52	1,747.24	33,754.34	501.60	20,966.88	9,690.24	405,052.03																
WOOD	30	6	1500	1041	33	807.52	1,089.00	26,648.16	34,353.00	1,133,649.00	840,628.32	27,740,734.56																
WOOD	35	4	2400	1	64.8	1112.98	4,199.04	72,121.10	64.80	4,199.04	1,112.98	72,121.10																
WOOD	40	1	4500	19	144	1112.98	20,736.00	160,269.12	2,736.00	393,984.00	21,146.62	3,045,113.28																
WOOD	40	2	3700	91	118.4	1112.98	14,018.56	131,776.83	10,774.40	1,275,688.96	101,281.18	11,991,691.71																
WOOD	40	2	3700	4	118.4	1344.79	14,018.56	159,223.14	473.60	56,074.24	5,379.16	636,892.54																
WOOD	40	3	3000	35	96	1112.98	9,216.00	106,846.08	3,360.00	322,560.00	38,954.30	3,739,612.80																
WOOD	40	4	2400	42899	76.8	1112.98	5,898.24	85,476.86	3,294,643.20	253,028,597.76	47,745,729.02	3,666,871,988.74																
WOOD	40	5	1900	131	60.8	1112.98	3,696.64	67,669.18	7,964.80	484,259.84	145,800.38	8,864,663.10																
WOOD	40	6	1500	8	48	1112.98	2,304.00	53,423.04	384.00	18,432.00	8,903.84	427,384.32																
WOOD	45	1	4500	1	164.25	1344.79	26,978.06	220,881.76	164.25	26,978.06	1,344.79	220,881.76																
WOOD	45	1	4500	2914	164.25	1433.09	26,978.06	235,385.03	478,624.50	78,614,074.13	4,176,024.26	685,911,984.71																
WOOD	45	1	4500	120	164.25	1478.66	26,978.06	242,869.91	19,710.00	3,237,367.50	177,439.20	29,144,388.60																
WOOD	45	1	4500	2	164.25	1638.74	26,978.06	269,163.05	328.50	53,956.13	3,277.48	538,326.09																
WOOD	45	2	3700	12311	135.05	1344.79	18,238.50	181,613.89	1,662,600.55	224,534,204.28	16,555,709.69	2,235,848,593.63																
WOOD	45	3	3000	1	109.5	1478.66	11,990.25	161,913.27	109.50	11,990.25	1,478.66	161,913.27																
WOOD	45	4	2400	1	87.6	1112.98	7,673.76	97,497.05	87.60	7,673.76	1,112.98	97,497.05																
WOOD	45	4	2400	1	87.6	1344.79	7,673.76	117,803.60	87.60	7,673.76	1,344.79	117,803.60																
WOOD	45	4	2400	15293	87.6	1478.66	7,673.76	129,530.62	1,339,666.80	117,354,811.68	22,613,147.38	1,980,911,710.49																
WOOD	45	5	1900	10	69.35	1478.66	4,809.42	102,545.07	693.50	48,094.23	14,786.60	1,025,450.71																
WOOD	45	6	1500	2	54.75	1478.66	2,997.56	80,956.64	109.50	5,995.13	2,957.32	161,913.27																
WOOD	45	H1	5400	1	197.1	4456.61	38,848.41	878,397.83	197.10	38,848.41	4,456.61	878,397.83																
WOOD	50	1	4500	1	184.5	1433.09	34,040.25	264,405.11	184.50	34,040.25	1,433.09	264,405.11																
WOOD	50	1	4500	968	184.5	1478.66	34,040.25	272,812.77	178,596.00	32,950,962.00	1,431,342.88	264,082,761.36																
WOOD	50	1	4500	22	184.5	1638.74	34,040.25	302,347.53	4,059.00	748,885.50	36,052.28	6,651,645.66																
WOOD	50	1	4500	9	184.5	3794.25	34,040.25	700,039.13	1,660.50	306,362.25	34,148.25	6,300,352.13																
WOOD	50	H1	5400	96	221.4	1665.53	49,017.96	368,748.34	21,254.40	4,705,724.16	159,890.88	35,399,840.83																
WOOD	55	1	4500	173	204.75	1638.74	41,922.56	335,532.02	35,421.75	7,252,603.31	283,502.02	58,047,038.60																
WOOD	60	1	4500	104	225	3794.25	50,625.00	853,706.25	23,400.00	5,265,000.00	394,602.00	88,785,450.00																

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SECONDARY REGRESSION

MATERIAL	WIRE SIZE	COUNT	MCM	CURRENT INST COST PER UNIT
		n	X	Y
AAAC	2	2,760,425	66.36	7.31
AAAC	2/0	1,188,565	133.1	5.03
AAAC	4/0	87,831	211.6	2.12
AAC	4 STRANDED	-	0	2.11
AL	1/0	24,171	105.6	3.31
AL	2 STRANDED	-	0	1.95
AL	2/0	10,991,043	133.1	2.23
AL	4 STRANDED	-	0	2.21
AL	4/0	635,190	211.6	4.09
CU	1/0	2,929	105.6	4.44
CU	2 SOLID	-	0	3.33
CU	2 STRANDED	-	0	3.99
CU	2/0	990	133.1	3.39
CU	4 SOLID	-	0	3.67
CU	6	13,345	26.24	2.96

XZ	XY	nX	nXZ	nY	nXY
4404	153	183181803	12155944447	6362949	422245312
17716	670	158198002	21056154000	5983315	796379187
44775	448	18585040	3932594379	185807	39316666
0	0	0	0	0	0
11151	349	2552458	269539523	79917	8439245
0	0	0	0	0	0
17716	297	1462907823	194713031281	24492987	3260016576
0	0	0	0	0	0
866	866	134406204	28440352766	2598279	549795874
469	469	309302	32662333	13015	1374382
0	0	0	0	0	0
0	0	0	0	0	0
17716	452	131769	17538454	3359	447048
0	0	0	0	0	0
689	78	350173	9188534	39499	1036441

N = Z n	Slope	Intercept	Total # Units	Total Rebuild	Customer Cost	Demand Cost	Customer/Unit	Secondary MDS
15,704,489	0.01	1.62	15,704,489.00	39,759,126.05	25,495,776.16	14,263,349.89	1.62	35,947,448.50
1,126								
47								
170,091								
3,780								
1,960,622,573								
260,627,005,718								
39,759,126								
5,079,050,731								
0.01								
1.62								
15,704,489.00								
39,759,126.05								
25,495,776.16	64.13%							
14,263,349.89	35.87%							
1.62								
35,947,448.50								

Customer Cost	29,179,812.86	73.39%
Demand Cost	10,579,313.19	26.61%

PRIMARY REGRESSION

MATERIAL	WIRE SIZE	COUNT	MCM	CURRENT INST COST PER UNIT
		n	X	Y
AAAC	1/0	127	105.6	2.28
AAAC	2	44,716,249	66.36	2.30
AAAC	2/0	16,247,241	133.1	6.08
AAAC	3/6	106	336	4.67
AAAC	4/0	4,566,404	211.6	3.15
AAC	1/0	96	105.6	5.11
AAC	2	66.36	66.36	2.28
ACSR	2	4,017	66.36	2.28
ACSR	2/0	7,929	133.1	5.09
ACSR	3/6	26,927,647	336	7.13
ACSR	4/0	2,150	211.6	2.03
ACSR	7/95	409,017	795	2.18
AL	1/0	31,893	105.6	2.70
AL	2	15	66.36	2.28
AL	2 STRANDED	-	0	3.65
AL	2/0	1,173	133.1	5.03
CU	2	10,536	66.36	2.78
CU	2 SOLID	-	0	4.11
CU	2 STRANDED	-	0	3.75
CU	2/0	33,909	133.1	4.33
CU	4	790	41.74	3.66
CU	4 SOLID	-	0	2.80
CU	4 STRANDED	-	0	2.41
CU	4/0	16,095	211.6	3.84
CU	6	65,742	26.24	3.44
SOL	4	355	41.74	5.11

XZ	XY	nX	nXZ	nY	nXY
11,151	241	13,411	1,618,223	290	30,578
153	2,967,370,284	156,914,692,022	102,784,875	6,820,804,330	3,393
808	2,162,507,777	287,829,785,132	98,020,726	13,046,558,683	94
1,571	35,616	11,966,976	495	166,475	1,122,648
667	966,251,086	204,458,729,892	14,401,251	3,047,304,669	2,343
540	10,138	1,070,531	491	51,803	15,643
151	796	52,844	27	1,816	15,484,651,343
351	286,568	17,889,460	9,159	607,775	3,989,783,208,456
677	975,490	129,837,706	37,272	4,960,218	88,168,944,247
2,395	9,047,689,392	3,040,023,635,712	191,931,663	64,489,018,574	0.01
430	454,940	96,265,304	4,365	913,528	2.02
1,731	325,168,515	258,508,969,425	890,570	708,003,230	
285	3,367,901	355,650,324	86,067	9,088,697	
151	995	66,035	34	2,270	
670	156,126	20,780,411	5,903	785,752	
184	703,151	46,661,071	29,455	1,954,646	
576	4,513,288	600,718,619	146,726	19,529,229	
153	32,975	1,376,360	2,888	120,542	
812	3,393,006	717,960,070	61,509	13,015,404	
90	1,735,070	45,265,839	226,957	5,939,611	
213	14,818	618,491	1,814	75,718	

N = Z n	Slope	Intercept	Total # Units	Total Rebuild	Customer Cost	Demand Cost	Customer/Unit	Secondary MDS
93,040,903	0.01	2.02	93,040,903.00	408,641,878.51	187,674,457.25	220,967,421.26	2.02	69,007,974.70
3,393								
94								
1,122,648								
15,643								
15,484,651,343								
3,989,783,208,456								
88,168,944,247								
0.01								
2.02								
93,040,903.00								
408,641,878.51								
187,674,457.25	45.93%							
220,967,421.26	54.07%							
2.02								
69,007,974.70								

Customer Cost	130,197,210.91	34.06%
Demand Cost	269,444,667.60	65.94%

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Pole Miles Calculation

Total Length, Secondary	22,405,721
Lateral Length, Secondary	4,677,734
	20.88%

Line	Variable	Amount
Poles Miles, OH Primary	P	6,138.42
Pole Miles, OH Sec Lat	SL	885.33
Pole Miles, OH Sec Underbuild	SU	3,357.57
Pole Miles, OH Sec Total	S = SL + SU	4,243.51
Pole Miles, OH Total	T = P + S	7,024.35
Secondary Neutral	Ns = SL	885.93
Common Neutral	NC = SU	3,357.57
Primary Neutral	NP = P - NC	5,252.49
Primary + Neutral =	P + NP + 0.5(NC)	13,069.69 miles
Secondary + Neutral =	S + NS + 0.5(NC)	6,808.23 miles
Converted to Feet	Primary MDS Feet	69,007,974.70 ft
	Secondary MDS Feet	35,947,448.50 ft

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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UNDERGROUND CONDUCTOR REGRESSION ANALYSIS

INPUT DATA SOURCES:

Conductor Counts (feet) - TECO Distribution Plant Accounting
 Current Installation Unit Costs - TECO Distribution Work Order Cost Estimation Records

UG AL Primary			Current Instl Cost per Unit							Weighted Regression	
Wire Size	Bundle MCM	Count	Y	X2	XY	nX	nX2	nY	nXY		
1/0 1C	105.55	23,895,809	2.39	11,141	252.26	2,522,202,604	266,218,484,859	57,110,983	6,028,064,224	Slope:	0.0058
4/0 1C	211.60	56,277	3.18	44,775	672.89	11,908,213	2,519,777,913	178,961	37,868,118	Intercept:	2.2825
1/0 3C	316.65	2,991,951	6.10	100,267	1,931.57	947,401,373	299,994,644,701	18,250,903	5,779,148,374	Unweighted Regression	
4/0 3C	634.80	2,288,897	9.54	402,971	6,055.99	1,452,991,816	922,359,204,543	21,836,077	13,861,541,921	N = 5	
1000 3C	3000.00	3,142,131	19.14	9,000,000	57,420.00	9,426,393,930	28,279,181,790,000	60,140,399	180,421,179,820	Slope:	0.0054
										Intercept:	3.4680
	4,268.6	32,375,065	40.35	9,559,154	66,333	14,360,897,936	29,770,273,902,016	157,517,317	206,127,802,457	Total No. Units:	32,375,065
	Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost:	\$ 157,517,317
										Customer Cost:	\$ 73,895,184 46.91% Applied to UG Primary
										Demand Cost:	\$ 83,622,133 53.09% Conductor

UG AL Secondary			Current Instl Cost per Unit							Weighted Regression	
Wire Size	Bundle MCM	Count	Y	X2	XY	nX	nX2	nY	nXY		
2/0 1C	133.10	12,207	3.81	17,716	507.11	1,624,752	216,254,451	46,509	6,190,304	Slope:	0.0066
4/0 1C	211.60	6,133	2.48	44,775	524.77	1,297,637	274,579,989	15,209	3,218,140	Intercept:	1.1661
500 1C	500.00	114,839	5.49	250,000	2,745.00	57,419,300	28,709,650,000	630,464	315,231,957	Unweighted Regression	
4/0 3C	634.80	1,778,627	5.24	402,971	3,326.35	1,129,072,470	716,735,204,200	9,320,006	5,916,339,745	N = 5	
500M 3C	1500.00	1,561,845	11.04	2,250,000	16,560.00	2,342,767,500	3,514,151,250,000	17,242,769	25,864,153,200	Slope:	0.0058
										Intercept:	2.1355
	2,979.5	3,473,650	28.06	2,965,461	23,663	3,532,181,659	4,260,086,938,640	27,254,956	32,105,133,346	Total No. Units:	3,473,650
	Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nX2	Σ nY	Σ nXY	Σ nXY	Total Rebuild Cost:	\$ 27,254,956
										Customer Cost:	\$ 4,050,522 14.86% Applied to UG Secondary
										Demand Cost:	\$ 23,204,434 85.14% Conductor

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OH REGRESSION

VOLTAGE	COUNT	KVA	CURRENT INST COST PER UNIT		ΣZ	XY	nX	nΣZ	nY	nXY	N = Σ n	Σ X	Σ Y	Σ X2	Σ XY	Σ nX	Σ nK2	Σ nY	Σ nXY	Slope	Intercept	Total # Units	Total Rebuild	Customer Cost	Demand Cost
	n		X	Y																					
120/240	22	5	3,083.91	25	15,419.53	110	550	67,845.92	339,229.60	85,263	Σ X	1,979													
120/208	16	10	2,435.58	100	24,355.80	160	1600	38,969.28	389,692.80	Σ Y	140,167														
120/240	5,734	10	2,576.89	100	25,768.87	573400	573400	14,775,868.87	147,758,688.70	Σ X2	220,781														
240/480	2	10	2,435.58	100	24,355.80	200	200	4,871.16	48,711.60	Σ XY	11,265,508														
277/480	8	10	2,435.58	100	24,355.80	800	800	19,484.64	194,846.40	Σ nX	2,827,281														
120/208	30	15	2,557.83	225	38,367.39	450	6750	76,734.78	1,151,021.70	Σ nK2	122,238,327														
120/240	11,910	15	1,637.34	225	39,560.10	178650	2679750	31,410,722.78	471,160,841.70	Σ nY	286,064,551														
240/480	1	15	3,129.01	225	46,935.35	15	225	3,129.01	46,935.15	Σ nXY	10,449,356,106														
277/480	1	15	2,538.13	225	38,071.95	15	225	2,538.13	38,071.95																
120/208	54	25	3,107.13	625	77,678.14	1350	33750	167,784.78	4,194,619.50																
120/240	27,469	25	3,155.57	625	78,889.33	686725	17168125	86,680,440.71	2,167,011,017.75																
240/480	13	25	3,129.01	625	78,225.25	325	8125	40,677.13	1,016,928.25																
277/480	29	25	3,129.01	625	78,225.25	725	18125	90,741.29	2,268,532.25																
120/208	27	37	3,473.57	1369	128,522.27	999	36963	93,786.52	3,470,101.24																
120/240	8,281	37	3,462.12	1369	128,098.28	306397	11336689	28,669,779.59	1,060,781,844.83																
240/480	5	37	3,288.03	1369	121,657.04	185	6845	16,440.14	608,285.18																
277/480	10	37	3,367.63	1369	124,602.16	370	13690	33,676.26	1,246,021.62																
120/240	12,206	37.5	3,528.26	1406.25	132,309.66	457725	17164687.5	43,065,912.64	1,614,971,724.00																
240/480	3	37.5	3,686.62	1406.25	138,248.25	112.5	4218.75	11,059.86	414,744.75																
120/208	30	50	3,792.54	2500	189,627.12	1500	75000	113,776.27	5,688,813.50																
120/240	14,605	50	3,849.77	2500	192,488.69	730250	36512500	56,225,946.36	2,811,297,318.00																
240/480	98	50	3,680.93	2500	184,046.51	4900	245000	360,731.15	18,036,557.50																
277/480	17	50	3,785.08	2500	189,254.12	850	42500	64,346.40	3,217,320.00																
120/208	21	75	4,532.10	5625	339,907.21	1575	118125	95,174.02	7,138,051.50																
120/240	3,527	75	4,628.40	5625	347,130.20	264525	19839375	16,324,376.03	1,224,328,202.25																
240/480	2	75	4,665.41	5625	349,905.75	150	11250	9,330.82	699,811.50																
277/480	12	75	4,665.41	5625	349,905.75	900	67500	55,984.92	4,198,863.00																
120/208	4	100	6,165.58	10000	616,558.25	400	40000	24,662.33	2,466,233.00																
120/240	874	100	6,321.43	10000	632,143.25	87400	8740000	5,524,932.03	552,493,203.00																
277/480	5	100	5,465.50	10000	546,550.20	500	50000	27,327.51	2,732,751.00																
120/208	11	167	8,316.74	27889	1,388,895.58	1837	306779	91,484.14	15,277,851.38																
120/240	219	167	7,910.08	27889	1,320,982.74	36573	6107691	1,732,306.71	289,295,220.57																
277/480	1	167	6,665.64	27889	1,113,161.88	167	27889	6,665.64	1,113,161.88																
120/240	16	250	8,565.22	62500	2,141,305.16	4000	1000000	137,043.53	34,260,882.50																

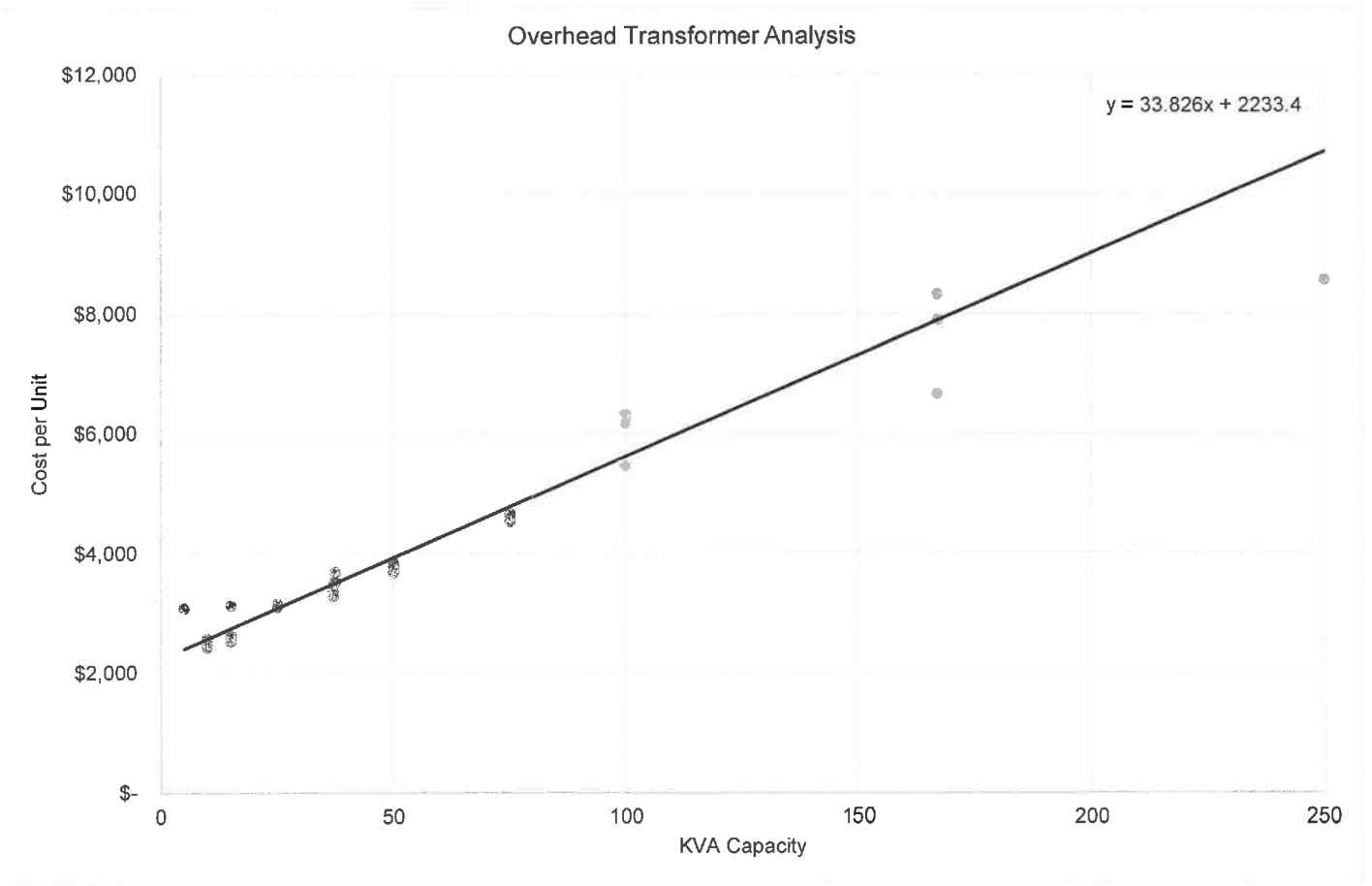
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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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UG REGRESSION

VOLTAGE	COUNT	KVA	CURRENT INST COST PER UNIT	X ²	XY	nX	nX ²	nY	nXY	N = Σ n	Σ X	Σ Y	Σ X ²	Σ XY	Σ nX	Σ nX ²	Σ nY	Σ nXY	Slope	Intercept	Total # Units	Total Rebuild	Customer Cost	Demand Cost
	n	X	Y																					
120/240	16	10	2793.046875	100	27,930.47	160	1600	44,688.75	446,887.50	40,435	16,412	1,026,986	1,367,652.60	1,026,986	16,230,122	1,367,652.60	44,688.75	446,887.50	42.05	7,881.55	40,435.00	507,328,854.56	318,690,580.66	188,638,273.90
120/240	34	15	2681.671765	225	40,225.08	510	7650	91,176.84	1,367,652.60															
120/208	1	25	3129.01	625	78,225.25	25	625	3,129.01	78,225.25															
120/240	3997	25	8978.553275	625	224,463.83	99925	2498125	35,887,277.44	897,181,936.00															
120/240	77	37	3472.142857	1369	128,469.29	2849	105413	267,355.00	9,892,135.00															
277/480	3	37	3501.14	1369	129,542.18	111	4107	10,503.42	388,626.54															
120/240	8059	37.5	9763.403007	1406.25	366,127.61	302212.5	11332968.75	78,683,264.83	2,950,622,431.13															
120/208	1	50	7524.04	2500	376,202.00	50	2500	7,524.04	376,202.00															
120/240	11775	50	7510.322595	2500	375,516.13	588750	29437500	88,434,048.56	4,421,702,428.00															
240/480	3	50	3686.62	2500	184,331.00	150	7500	11,059.86	552,993.00															
120/208	1129	75	19870.04473	5625	1,490,253.35	84675	6350625	22,433,280.50	1,682,496,037.50															
120/240	7125	75	8697.858135	5625	652,339.36	534375	40078125	61,972,239.21	4,647,917,940.75															
277/480	550	75	19405.98418	5625	1,455,448.81	41250	3093750	10,673,291.30	800,496,847.50															
120/240	1468	100	9345.589332	10000	934,558.93	146800	14680000	13,719,325.14	1,371,932,514.00															
120/208	1474	150	20317.33906	22500	3,047,600.86	221100	33165000	29,947,757.78	4,492,163,667.00															
120/240	157	150	20752.2793	22500	3,112,841.89	23550	3532500	3,258,107.85	488,716,177.50															
240/480	1	150	24151.21	22500	3,622,681.50	150	22500	24,151.21	3,622,681.50															
277/480	301	150	24125.70116	22500	3,618,855.17	45150	6772500	7,261,836.05	1,089,275,407.50															
120/240	316	167	13096.07813	27889	2,187,045.05	52772	8812924	4,138,360.69	691,106,235.23															
120/208	611	225	27096.10872	50625	6,096,624.46	137475	30931875	16,555,722.43	3,725,037,546.75															
120/240	42	225	27107.23	50625	6,099,126.75	9450	2126250	1,138,503.66	256,163,323.50															
120/240	8	250	11547.93	62500	2,886,982.50	2000	500000	92,383.44	23,095,860.00															
120/208	586	300	29972.3716	90000	8,991,711.48	175800	52740000	17,563,809.76	5,269,142,928.00															
120/240	74	300	30136.05986	90000	9,040,817.96	22200	6660000	2,230,068.43	669,020,529.00															
240/480	2	300	32402.65	90000	9,720,795.00	600	180000	64,805.30	19,441,590.00															
277/480	556	300	32431.18353	90000	9,729,355.06	166800	50040000	18,031,738.04	5,409,521,412.00															
120/240	2	333	3129.01	110889	1,041,960.33	666	221778	6,258.02	2,083,920.66															
120/208	366	500	32827.09639	250000	16,413,548.20	183000	91500000	12,014,717.28	6,007,358,640.00															
120/240	41	500	30171.6422	250000	15,085,821.10	20500	10250000	1,237,037.33	618,518,665.00															
240/480	1	500	29769.49	250000	14,884,745.00	500	250000	29,769.49	14,884,745.00															
277/480	514	500	29587.65391	250000	14,793,826.96	257000	128500000	15,208,054.11	7,604,027,055.00															
120/208	192	750	46916.41661	562500	35,187,312.46	144000	108000000	9,007,951.99	6,755,963,992.50															
120/240	30	750	50875.10867	562500	38,156,331.50	22500	16875000	1,526,253.26	1,144,689,945.00															
277/480	353	750	51303.80249	562500	38,477,851.87	264750	198562500	18,110,242.28	13,582,681,710.00															
120/208	53	1000	44227.10321	1000000	44,227,103.21	53000	53000000	2,344,036.47	2,344,036,470.00															
277/480	17	1000	40045.38529	1000000	40,045,385.29	17000	17000000	680,771.550	680,771,550.00															
120/208	1	1500	62432.73	2250000	93,649,095.00	1500	2250000	62,432.73	93,649,095.00															
120/240	9	1500	62432.73	2250000	93,649,095.00	13500	20250000	561,894.57	842,841,855.00															
277/480	261	1500	62067.77487	2250000	93,101,662.30	391500	587250000	16,199,689.24	24,299,533,860.00															
277/480	229	2000	77704.53144	4000000	155,409,062.88	458000	916000000	17,794,337.70	35,588,675,400.00															

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TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000)				PAGE 37	
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) G/L WORKING CAPITAL ACCOUNTS					
LINE	DESCRIPTION	G/L ACCT	SYSTEM COSTS	DISALLOWED	ADJ'D COST
(1)	(2)	(3)	(4)	(5)	(6)
1	CASH	131	\$ -	\$ -	\$ -
2	TEMPORARY CASH	136	\$ -	\$ -	\$ -
3	FUEL INVENTORY	151	\$ 36,824	\$ (189)	\$ 36,635
4	FUEL INV UNISTR	152	\$ -	\$ -	\$ -
5	MATL & SUPPLIES	154	\$ 162,822	\$ -	\$ 162,822
6	STORES UNISTR	163	\$ -	\$ -	\$ -
7	NET ADDITIONS PER SURV RPT		\$ 1,127,765	\$ -	\$ 1,127,765
8	TOTAL ADDITIONS	SUM (Lines 1:6)	\$ 1,327,411	\$ (189)	\$ 1,327,222
9	NET DEDUCTIONS PER SURV RPT		\$ 720,578	\$ -	\$ 720,578
10	NET WORKING CAPITAL	Assets - Liabilities	\$ 606,833	\$ -	\$ 606,833
11	CLAUSE ADJUSTMENTS		\$ (532,747)		
12	OTHER RETURN PROVIDED		\$ (1,000)		
13	NON-UTILITY		\$ (17,273)		
14	LEASE		\$ 33,125		
15	INVESTOR FUNDS		\$ -		
16	UNAMORT RATE CASE		\$ (1,779)		
17	SHARED DEBT ADJ		\$ -		
18	TOTAL ITEMS W/OTHER RETURN PROVIDED		\$ (519,674)		\$ (519,674)
19	ADJUSTED WORKING CAPITAL	SUM (Lines 10:15)	\$ 87,159	\$ (189)	\$ 87,159
20	(2) 100% REMOVE ITEMS WITH "OTHER RETURN PROVIDED"				
21		TOTAL PLANT	TOTAL PLANT %	Distributed Balance	
22	PROD-DEMAND	7,225,507	53.28%	\$ (276,878)	
23	PROD-ENERGY	680,548	5.02%	\$ (26,078)	
24	TRANS - DEMAND	570,453	4.21%	\$ (21,859)	
25	SUBTRANS - DEMAND	594,794	4.39%	\$ (22,792)	
26	DIST PRI - DEMAND	1,304,025	9.62%	\$ (49,970)	
27	DIST SEC - DEMAND	414,480	3.06%	\$ (15,883)	
28	DIST - CUST	2,526,653	18.63%	\$ (96,820)	
29	OTH - CUST	245,144	1.81%	\$ (9,394)	
30	TOTAL EXCLUDED ITEMS	13,561,605	100.00%	\$ (519,674)	
31					
32					
33	(3) FUEL INVENTORY 100% TO PROD-ENERGY				
34	FUEL INVENTORY			Adjusted Balance	
35	PROD-ENERGY			\$	36,635
36					
37					
38					
39	(4) FUNCTIONALIZATION OF MATERIALS & SUPPLIES BASED ON PTD PLANT RATIOS				
40	MATERIALS & SUPPLIES	PTD PLANT	PTD PLANT %	BALANCE	
41				\$	162,822
42	PROD-DEMAND	6,754,475	55.95%	\$	91,095
43	PROD-ENERGY	570,340	4.72%	\$	7,692
44	TRANS - DEMAND	534,187	4.42%	\$	7,204
45	SUBTRANS - DEMAND	524,998	4.35%	\$	7,080
46	DIST PRI - DEMAND	1,095,982	9.08%	\$	14,781
47	DIST SEC - DEMAND	389,602	3.23%	\$	5,254
48	DIST - CUST	2,203,291	18.25%	\$	29,715
49	OTH - CUST	-	0.00%	\$	-
50	TOTAL MATERIALS & SUPPLIES	12,072,875	100.00%	\$	162,822

TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION & CLASSIFICATION OF WORKING CAPITAL (\$000)				PAGE 38	
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1) G/L WORKING CAPITAL ACCOUNTS					
LINE	DESCRIPTION	G/L ACCT	SYSTEM COSTS	DISALLOWED	ADJ'D COST
(1)	(2)	(3)	(4)	(5)	(6)
51					
52					
53	(5) FUNCTIONALIZATION OF NET ADDITIONS BASED ON TOTAL PLANT RATIOS				
54	NET ADDITIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE	
55				\$	1,127,765
56					
57	PROD-DEMAND	7,225,507	53.28%	\$	600,864
58	PROD-ENERGY	680,548	5.02%	\$	56,593
59	TRANS - DEMAND	570,453	4.21%	\$	47,438
60	SUBTRANS - DEMAND	594,794	4.39%	\$	49,462
61	DIST PRI - DEMAND	1,304,025	9.62%	\$	108,441
62	DIST SEC - DEMAND	414,480	3.06%	\$	34,468
63	DIST - CUST	2,526,653	18.63%	\$	210,113
64	OTH - CUST	245,144	1.81%	\$	20,386
65	TOTAL ADDITIONS	13,561,605	100.00%	\$	1,127,765
66					
67	(6) FUNCTIONALIZATION OF NET DEDUCTIONS BASED ON TOTAL PLANT RATIOS				
68	NET DEDUCTIONS	TOTAL PLANT	TOTAL PLANT %	BALANCE	
69				\$	720,578
70					
71	PROD-DEMAND	7,225,507	53.28%	\$	383,918
72	PROD-ENERGY	680,548	5.02%	\$	36,160
73	TRANS - DEMAND	570,453	4.21%	\$	30,310
74	SUBTRANS - DEMAND	594,794	4.39%	\$	31,604
75	DIST PRI - DEMAND	1,304,025	9.62%	\$	69,288
76	DIST SEC - DEMAND	414,480	3.06%	\$	22,023
77	DIST - CUST	2,526,653	18.63%	\$	134,250
78	OTH - CUST	245,144	1.81%	\$	13,025
79	TOTAL DEDUCTIONS	13,561,605	100.00%	\$	720,578
80					
81	(7) TOTAL FUNCTIONALIZATION & CLASSIFICATION				
82	TOTAL WORKING CAPITAL			TOTAL	
83	PROD-DEMAND			\$	31,163
84	PROD-ENERGY			\$	38,682
85	TRANS - DEMAND			\$	2,473
86	SUBTRANS - DEMAND			\$	2,147
87	DIST PRI - DEMAND			\$	3,965
88	DIST SEC - DEMAND			\$	1,816
89	DIST - CUST			\$	8,758
90	OTH - CUST			\$	(2,033)
91	TOTAL WORKING CAPITAL			\$	86,970

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(1)	(2)	(3)	(4)	(5)	(6)
TAMPA ELECTRIC COMPANY FUNCTIONALIZATION / CLASSIFICATION OF CWIP (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25			MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED PAGE 39		
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG DATA (TIE TO MFR B-13a ACCT 107.00 --GL COST)					
LINE	DESCRIPTION	RATIO	G/L COST	ADJUSTMENTS	ADJ'D COST
1	107		\$ 1,050,507	\$ (818,893)	\$ 231,614
2					
3	PRODUCTION STEAM	0.07%	\$ 9,881	\$ (540)	\$ 9,341
4	PRODUCTION OTHER *	52.77%	\$ 532,624	\$ (432,104)	\$ 100,521
5	TRANSMISSION	5.86%	\$ 62,470	\$ (48,028)	\$ 14,442
6	DISTRIBUTION	16.44%	\$ 97,902	\$ (134,665)	\$ (36,764)
7	GENERAL-INTANGIBLE	24.86%	\$ 347,630	\$ (203,557)	\$ 144,073
8	TOTAL CWIP *	100.000%	\$ 1,050,507	\$ (818,893)	\$ 231,614
(2) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS FOR PTD CWIP					
FUNCTIONALIZED	PTD PLANT	PTD PLANT RATIO'S	COST		
11	PROD-STEAM-DEMAND	1,173,910	67.30%	\$	6,287
12	PROD-STEAM-ENERGY	570,340	32.70%	\$	3,054
13	PROD-OTHER-DEMAND *	5,580,565	100.00%	\$	100,521
14	TRANS - DEMAND	534,187	50.43%	\$	7,284
15	SUBTRANS - DEMAND	524,998	49.57%	\$	7,159
16	DIST PRI - DEMAND	1,095,982	29.71%	\$	(10,923)
17	DIST SEC - DEMAND	389,602	10.56%	\$	(3,883)
18	DIST - CUST	2,203,291	59.73%	\$	(21,958)
19	TOTAL PTD *	\$ 12,072,875		\$	87,541
20	* includes solar				
(3) ALLOCATION OF GENERAL TO FUNCTIONS BASED ON LABOR RATIO					
FUNCTIONALIZED	LABOR \$'S	LABOR %	COST		
23	GENERAL			\$	144,073
24					
25	PROD-STEAM-DEMAND	32,336	33.39%	\$	48,112
26	PROD-STEAM-ENERGY	8,537	8.82%	\$	12,702
27	TRANS - DEMAND	1,370	1.42%	\$	2,039
28	SUBTRANS - DEMAND	3,852	3.98%	\$	5,732
29	DIST PRI - DEMAND	11,249	11.62%	\$	16,738
30	DIST SEC - DEMAND	1,369	1.41%	\$	2,036
31	DIST - CUST	21,692	22.40%	\$	32,274
32	OTH - CUST	16,427	16.96%	\$	24,441
33	TOTAL GENERAL			\$	144,073
34					
(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))					
FUNCTIONALIZED	TOTAL				
37	PROD-STEAM-DEMAND			\$	54,399
38	PROD-STEAM-ENERGY			\$	15,756
39	PROD-OTHER-DEMAND *			\$	100,521
40	TRANS - DEMAND			\$	9,323
41	SUBTRANS - DEMAND			\$	12,890
42	DIST PRI - DEMAND			\$	5,815
43	DIST SEC - DEMAND			\$	(1,847)
44	DIST - CUST			\$	10,316
45	OTH - CUST			\$	24,441
46	TOTAL CWIP *			\$	231,614
* includes solar					

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(1) TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED			
FUNCTIONALIZATION / CLASSIFICATION OF CWIP (\$000)		PAGE 40			
FOR THE FORECAST PERIOD ENDING 12-31-25					
(1)	(2)	(3)	(4)	(5)	(6)
(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG DATA (TIE TO MFR B-13a ACCT 107.00 --GL COST)					
LINE	DESCRIPTION	RATIO	G/L COST	ADJUSTMENTS	ADJ'D COST
31	PRODUCTION STEAM	0.07%	\$ 1,098,807	\$ (816,500)	292,307
42	PRODUCTION OTHER *	52.77%	\$ 532,624	\$ (432,104)	100,521
	TRANSMISSION	5.86%	\$ 62,470	\$ (48,028)	14,442
6	DISTRIBUTION	16.44%	\$ 97,902	\$ (134,665)	(36,764)
75					
8					(36,764)
9	GENERAL-INTANGIBLE	24.86%	\$ 347,630	\$ (203,557)	144,073
10	TOTAL CWIP *	100.000%	\$ 1,050,507	\$ (818,893)	231,614
11	(2) DETAIL FUNCTIONALIZATION BASED ON PTD PLANT RATIOS WITHIN FUNCTIONS FOR PTD CWIP				
12	FUNCTIONALIZED	PTD PLANT	PTD PLANT RATIO'S	COST	
13	PROD-STEAM-DEMAND	1,173,910	67.30%		6,287
14	PROD-STEAM-ENERGY	570,340	32.70%	\$	3,054
15	PROD-OTHER-DEMAND *	5,580,565	100.00%	\$	100,521
16	TRANS - DEMAND	534,187	49.64%	\$	7,284
17	SUBTRANS - DEMAND	1,089,056	27.65%	\$	7,159
18	DIST PRI - DEMAND	1,838,573		\$	(18,323)
19				\$	(10,166)
20	DIST - CUST	830,247	22.51%	\$	(8,274)
21	TOTAL PTD *	\$ 12,072,875		\$	87,541
22	* includes solar				
23	(3) ALLOCATION OF GENERAL TO FUNCTIONS BASED ON LABOR RATIO				
24	FUNCTIONALIZED	LABOR \$'S	LABOR %	COST	
25	PROD-STEAM-DEMAND	32,336	33.39%	\$	44,102
26	PROD-STEAM-ENERGY	8,537	8.82%	\$	12,702
27	TRANS - DEMAND	1,370	1.42%	\$	2,039
28	SUBTRANS - DEMAND	3,852	3.98%	\$	5,732
29	DIST PRI - DEMAND	18,919	19.54%	\$	28,149
30	DIST SEC - DEMAND	3,264	3.37%	\$	4,856
31	DIST - CUST	12,127	12.52%	\$	18,044
32					
33					
34	OTH - CUST	16,427	16.96%	\$	24,441
35	TOTAL GENERAL			\$	144,073
36					
37	(4) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (2) + (3))				
38	PROD-STEAM-ENERGY			\$	TOTAL
39	PROD-OTHER-DEMAND *			\$	54,399
40	TRANS - DEMAND			\$	15,756
41	SUBTRANS - DEMAND			\$	100,521
42	DIST PRI - DEMAND			\$	9,323
43	DIST SEC - DEMAND			\$	12,890
44	DIST - CUST			\$	9,825
					(5,310)
					9,769
45	OTH - CUST			\$	24,441
46	TOTAL CWIP *			\$	231,614
	* includes solar				

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(1)	(2)	(3)	(4)	(5)	
TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF PRESENT OTHER OPERATING REVENUE (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED PAGE 41			
	(1) G/L OTHER OPERATING REVENUE ACCOUNTS			(000's)	
LINE	REFERENCE	LEGACY ACCT	SAP ACCT	TITLE	AMOUNT
1	SERVICE CHARGE REVENUES	REFERENCE CODES	451	MISC SVC REV	\$ 18,469
2	RENT REVENUES				
3		RENT_TRANSM	4540010	COMMERCIAL PROPERTY	\$ 728
4		RENT_DS	4540030	ELECTRIC EQUIPMENT	\$ 119
5		RENT_TRANSM	4540020	AGRICULTURAL PROPERTY	\$ 27
6		RENT_DP	4540080	POLE ATTACHMENTS	\$ -
7		RENT_DP	4540800	METRO LINK	\$ 2,722
8		RENT_DP	4540081	MTLK-POLE ATTACHMENTS	\$ 4,826
9		RENT_PROD	4540040	BARGE CLEANING BB	\$ 312
10		RENT_PROD	4540050	MISCELLANEOUS	\$ -
11		RENT_DP	454xx	Das Antenna Pole Attachments	\$ -
12		RENT_DP	4540700	RENTAL INCOME - AFFILIATES	\$ 693
13		RENT_DP	4540701	RENTAL INCOME - ASSET USAGE	\$ 6,396
14		RENT_DP	4550000	RENTAL INC-AFFIL	\$ -
15		RENT_DP	4550001	RENTAL INC-AFFIL - ASSET USAGE	\$ -
16	TOTAL RENT REVENUES	REFERENCE CODES	454, 455		\$ 15,824
17					
18					
19		EGY	4560800	MISC REV	\$ 7
20		PLANT	4560020	COST PLUS JOS	\$ 2,600
21		TAX	4560030	SALES TAX	\$ 107
22		PLANT	4560040	SAP REV - AFFIL	\$ -
23		PLANT	4560045	SAP REV - DIVISION	\$ -
24		PLANT	4560050	TRAINING MODULES	\$ -
25		PLANT	4560060	PARKING	\$ -
26		WHEELING	4560100	WHEELING	\$ -
27		COGEN	4560080	COGEN MTCE	\$ 121
28		PLANT	4560110	TELECOM/METROLINK/JO	\$ -
29		EGY	4560690	BENEFICIATED ASH	\$ -
30		EGY	4560660	GYP SUM (EXCL ECRC)	\$ 487
31		EGY	4560661	GYP SUM (ECRC)	\$ -
32		EGY	4560650	SULFURIC ACID	\$ -
33		PLANT	4560120	GREEN POWER	\$ 184
34		PLANT	4560140	TRANSLOADING - BB	\$ -
35		PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
36		TRANS	4560200	OATT	\$ 7,720
37		TRANS	4560210	OATT	\$ 209
38		TRANS	4560220	OATT	\$ -
39		EGY	4560230	GSI PENALTY	\$ -
40		TRANS_SEP	4560300	PNT TO PNT - SEPARATED SALES	\$ -
41		TRANS_SEP	4560310	SCH 1 - SEPARATED SALES	\$ -
42		PLANT	4560190	LIGHTING SMART SERVICE - REG	\$ 100
43		PLANT	456xx	REVENUE -JOB ORDER-COST	\$ -
44		PLANT	4560150	FGT PHASE VIII PROJECT	\$ -
45					
46					
47					
48					
49		PLANT	4560160	FGT WALKER RD & BAYSIDE	\$ -
50	TOTAL OTHER OPERATING REVENUES		456		\$ 11,535
51					
52	Unbilled Adjustment to Other Operating Revenues				
53		UNBILLED	4560900	UNBILLED REV	\$ (70)
54					
55	TOTAL UNBILLED				\$ (70)
56	OTHER REVENUE (Adjust. to existing dollars)				
57	I/CHG NON-SEPARATED	PWR		EE PKG SUPPLE.SCH REV	\$ -
58					
59	NON-RECOV CLAUSE ITEMS	WHSL_EGY		ECRC: SO 2 GAINS, WHSL	\$ (0)
60	NON-RECOV CLAUSE ITEMS	PLANT		ECCR: CONSERVATION	\$ (0)
61	NON-RECOV CLAUSE ITEMS	PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
62					
63	NON-RECOV CLAUSE ITEMS	EGY		FUEL: FUEL & GFIP	\$ -
64				Adj. to 456 revenues	\$ (0)
65	TOTAL OOR Adjusted		454,455,456		\$ 45,758
66					
67	(2) MISC SERVICE REVENUE (OOR)				
68	TOTAL MISC SVC REVENUES	SVC	451		\$ 18,469
69	ADDITIONAL SERVICE CHARGE REVENUES				\$ -
70	TOTAL SERVICE CHARGE REVENUES				\$ 18,469

TAMPA ELECTRIC COMPANY FUNCTIONALIZATION & CLASSIFICATION OF PRESENT OTHER OPERATING REVENUE (\$000) FOR THE FORECAST PERIOD ENDING 12-31-25		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED PAGE 42		
(1)	(2)	(3)	(4)	(5)
71				
72	(3) FUNCTIONALIZED RENT REVENUES			
73	RENT REVENUES	REFERENCE CODES		\$ 15,824
74	PROD - DEMAND	RENT_PROD		312
75	TRANS - DEMAND	RENT_TRANSM		756
76	SUBTRANS - DEMAND	TXPOLE		149
77	DIST PRI - DEMAND	RENT_DP		14,488
78	DIST SEC - DEMAND	RENT_DS		119
79	TOTAL RENT REVENUES			\$ 15,824
80				
81	(4) PLANT-RELATED REVENUES			
82	PLANT-RELATED	PLANT	PIS RATIO %	\$ 2,884
83	PROD-DEMAND	7,199,154	53.36%	1,539
84	PROD-ENERGY	680,548	5.04%	145
85	TRANS - DEMAND	559,080	4.14%	119
86	SUBTRANS - DEMAND	583,617	4.33%	125
87	DIST PRI - DEMAND	1,283,435	9.51%	274
88	DIST SEC - DEMAND	414,480	3.07%	89
89	DIST - CUST	2,526,653	18.73%	540
90	OTH - CUST	245,144	1.82%	52
91	TOTAL OOR PLANT RELATED REVENUES \$	13,492,110	100.00%	\$ 2,884
92				
93	(5) OATT TRANSMISSION & INTERCHG TRANSM. SALES			
94	TRANSM - INTERCHG	TRANS_INTERCHG		\$ -
95	OATT TRANSM. TOTAL	TRANS		\$ 7,929
96	TRANSM - OATT "NON-FIRM"			-
97	TRANSM - OATT 100% WHSL	100.00%		7,929
98	TOTAL OATT REVENUES	100.00%	\$	7,929
99				
100	(6) CO-GENERATION MAINTENANCE			
101	TRANS - DEMAND	COGEN		\$ 121
102				
103	(7) TOTAL FUNCTIONALIZED [Sum items (4) to (7) above]			
104	PROD-DEMAND			\$ 1,539
105	PROD-ENERGY			145
106	TRANS - DEMAND			241
107	TRANS - FIRM WHSL		100% WHSL	7,929
108	SUBTRANS - DEMAND			125
109	DIST PRI - DEMAND			274
110	DIST SEC - DEMAND			89
111	DIST - CUST			540
112	OTH - CUST			52
113	TOTAL			\$ 10,934
114				
115	(8) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT			
116	STEAM & MISC	EGY		\$ 494
117	CLAUSE REVENUE TIMING	WHSL_EGY		(0)
118	COLLECT FEE / SALES TAX	TAX		107
119	ENERGY POWER SALES	PWR		-
120	TOTAL DIRECT ASSIGNED			\$ 601
121				
122	(9) COMBINED TOTALS OF (7) FUNCTIONALIZED & (8) DIRECT ASSIGNED 456 REVENUES			
123				\$ 11,535
124				
125	(10) OOR RECAP SUMMARY (454, 455, 456)			
126	SERVICE CHARGE REVENUES	INCL. PROFORMA'S		\$ 18,469
127	RENT REVENUES			15,824
128	OTHER OPERATING REVENUES	INCL. PROFORMA'S		11,535
129	UNBILLED REVENUES	INCL. PROFORMA'S		(70)
130	TOTAL OTHER OPERATING REVENUES			\$ 45,758
131				
132	(11) TOTAL REVENUES RECAP			
133	TOTAL SALES REVENUE (BASE)			\$ 1,480,725
134	PLUS: WHOLESALE REQUIREMENTS FIRM SALES (INCLUDES PR SALES)		100% WHSL	\$ -
135	PLUS: TRANSM OATT & GRANDFATHERED WHEELING		100% WHSL	\$ 7,929
136	TOTAL COMPANY SALES REV. & TRANSM. WHSL			\$ 1,488,655
137	TOTAL OTHER OPERATING REVENUES			\$ 45,758
138	LESS: TRANSM OATT & GRANDFATHERED WHEELING (ABOVE)			(7,929)
139	NET OOR EXCL FIRM TRANSM OATT & WHEELING			\$ 37,828
140				
141				
142	TOTAL COMPANY SALES AND OTHER OPERATING REVENUE			\$ 1,526,483

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LINE	(1) G/L OTHER OPERATING REVENUE ACCOUNTS	(2) REFERENCE	(3) LEGACY ACCT	(4) SAP ACCT	(5) TITLE	(6) AMOUNT
	MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED					
	PAGE 43					
	FUNCTIONALIZATION & CLASSIFICATION OF PRESENT OTHER OPERATING REVENUE (\$000)					
	FOR THE FORECAST PERIOD ENDING 12-31-25					
1	SERVICE CHARGE REVENUES	REFERENCE CODES		451	MISC SVC REV	\$ 18,469
2	RENT REVENUES					
3		RENT_TRANSM		4540010	COMMERCIAL PROPERTY	\$ 728
4		RENT_DS		4540030	ELECTRIC EQUIPMENT	\$ 119
5		RENT_TRANSM		4540020	AGRICULTURAL PROPERTY	\$ 27
6		RENT_DP		4540080	POLE ATTACHMENTS	\$ -
7		RENT_DP		4540800	METRO LINK	\$ 2,722
8		RENT_DP		4540081	MTLK-POLE ATTACHMENTS	\$ 4,826
9		RENT_PROD		4540040	BARGE CLEANING BB	\$ 312
10		RENT_PROD		4540050	MISCELLANEOUS	\$ -
11		RENT_DP		454xx	Das Antenna Pole Attachments	\$ -
12		RENT_DP		4540700	RENTAL INCOME - AFFILIATES	\$ 693
13		RENT_DP		4540701	RENTAL INCOME - ASSET USAGE	\$ 6,396
14		RENT_DP		4550000	RENTAL INC-AFFIL	\$ -
15		RENT_DP		4550001	RENTAL INC-AFFIL - ASSET USAGE	\$ -
16	TOTAL RENT REVENUES	REFERENCE CODES		454, 455		\$ 15,824
17						
18						
19		EGY		4560800	MISC REV	\$ 7
20		PLANT		4560020	COST PLUS JOS	\$ 2,600
21		TAX		4560030	SALES TAX	\$ 107
22		PLANT		4560040	SAP REV - AFFIL	\$ -
23		PLANT		4560045	SAP REV - DIVISION	\$ -
24		PLANT		4560050	TRAINING MODULES	\$ -
25		PLANT		4560060	PARKING	\$ -
26		WHEELING		4560100	WHEELING	\$ -
27		COGEN		4560080	COGEN MTCE	\$ 121
28		PLANT		4560110	TELECOM/METROLINK/JO	\$ -
29		EGY		4560690	BENEFICIATED ASH	\$ -
30		EGY		4560660	GYPSUM (EXCL ECRC)	\$ 487
31		EGY		4560661	GYPSUM (ECRC)	\$ -
32		EGY		4560650	SULFURIC ACID	\$ -
33		PLANT		4560120	GREEN POWER	\$ 184
34		PLANT		4560140	TRANSLOADING - BB	\$ -
35		PLANT		4560180	Asset Optimization Mechanism (AOM)	\$ -
36		TRANS		4560200	OATT	\$ 7,720
37		TRANS		4560210	OATT	\$ 209
38		TRANS		4560220	OATT	\$ -
39		EGY		4560230	GSI PENALTY	\$ -
40		TRANS_SEP		4560300	PNT TO PNT - SEPARATED SALES	\$ -
41		TRANS_SEP		4560310	SCH 1 - SEPARATED SALES	\$ -
42		PLANT		4560190	LIGHTING SMART SERVICE - REG	\$ 100
43		PLANT		456xx	REVENUE -JOB ORDER-COST	\$ -
44		PLANT		4560150	FGT PHASE VIII PROJECT	\$ -
45						
46						
47						
48						
49		PLANT		4560160	FGT WALKER RD & BAYSIDE	\$ -
50	TOTAL OTHER OPERATING REVENUES			456		\$ 11,535
51						
52	Unbilled Adjustment to Other Operating Revenues					
53		UNBILLED		4560900	UNBILLED REV	\$ (70)
54						
55	TOTAL UNBILLED					\$ (70)
56	OTHER REVENUE (Adjust. to existing dollars)					
57	I/CHG NON-SEPARATED	PWR			EE PKG SUPPLE.SCH REV	\$ -
58						
59	NON-RECOV CLAUSE ITEMS	WHSL_EGY			ECRC: SO 2 GAINS, WHSL	\$ (0)
60	NON-RECOV CLAUSE ITEMS	PLANT			ECRC: CONSERVATION	\$ (0)
61	NON-RECOV CLAUSE ITEMS	PLANT		4560180	Asset Optimization Mechanism (AOM)	\$ -
62						
63	NON-RECOV CLAUSE ITEMS	EGY			FUEL: FUEL & GFIP	\$ -
64					Adj. to 456 revenues	\$ (0)
65	TOTAL OOR Adjusted			454,455,456		\$ 45,758
66						
67	(2) MISC SERVICE REVENUE (OOR)					
68	TOTAL MISC SVC REVENUES	SVC		451		\$ 18,469
69	ADDITIONAL SERVICE CHARGE REVENUES					\$ -
70	TOTAL SERVICE CHARGE REVENUES					\$ 18,469

(1)	(2)	(3)	(4)	(5)
71				
72	(3) FUNCTIONALIZED RENT REVENUES			
73	RENT REVENUES	REFERENCE CODES	\$	15,824
74	PROD - DEMAND	RENT_PROD		312
75	TRANS - DEMAND	RENT_TRANSM		756
76	SUBTRANS - DEMAND	TXPOLE		149
77	DIST PRI - DEMAND	RENT_DP		14,488
78	DIST SEC - DEMAND	RENT_DS		119
79	TOTAL RENT REVENUES		\$	15,824
80				
81	(4) PLANT-RELATED REVENUES			
82	PLANT-RELATED	PLANT	PIS RATIO %	\$ 2,884
83	PROD-DEMAND	7,199,154	53.36%	1,539
84	PROD-ENERGY	680,548	5.04%	145
85	TRANS - DEMAND	559,080	4.14%	119
86	SUBTRANS - DEMAND	583,617	4.33%	125
87	DIST PRI - DEMAND	2,138,740	15.85%	457
88	DIST SEC - DEMAND	1,074,798	7.97%	230
89	DIST - CUST	1,011,030	7.49%	216
90	OTH - CUST	245,144	1.82%	52
91	TOTAL OOR PLANT RELATED REVENUES \$	13,492,110	100.00%	\$ 2,884
92				
93	(5) OATT TRANSMISSION & INTERCHG TRANSM. SALES			
94	TRANSM - INTERCHG	TRANS_INTERCHG	\$	-
95	OATT TRANSM. TOTAL	TRANS	\$	7,929
96	TRANSM - OATT "NON-FIRM"			-
97	TRANSM - OATT 100% WHSL	100.00%		7,929
98	TOTAL OATT REVENUES	100.00%	\$	7,929
99				
100	(6) CO-GENERATION MAINTENANCE			
101	TRANS - DEMAND	COGEN	\$	121
102				
103	(7) TOTAL FUNCTIONALIZED [Sum items (4) to (7) above]			
104	PROD-DEMAND		\$	1,539
105	PROD-ENERGY			145
106	TRANS - DEMAND			241
107	TRANS - FIRM WHSL	100% WHSL		7,929
108	SUBTRANS - DEMAND			125
109	DIST PRI - DEMAND			457
110	DIST SEC - DEMAND			230
111	DIST - CUST			216
112	OTH - CUST			52
113	TOTAL		\$	10,934
114				
115	(8) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT			
116	STEAM & MISC	EGY	\$	494
117	CLAUSE REVENUE TIMING	WHSL_EGY		(0)
118	COLLECT FEE / SALES TAX	TAX		107
119	ENERGY POWER SALES	PWR		-
120	TOTAL DIRECT ASSIGNED		\$	601
121				
122	(9) COMBINED TOTALS OF (7) FUNCTIONALIZED & (8) DIRECT ASSIGNED 456 REVENUES			
123			\$	11,535
124				
125	(10) OOR RECAP SUMMARY (454, 455, 456)			
126	SERVICE CHARGE REVENUES	INCL. PROFORMA'S	\$	18,469
127	RENT REVENUES			15,824
128	OTHER OPERATING REVENUES	INCL. PROFORMA'S		11,535
129	UNBILLED REVENUES	INCL. PROFORMA'S		(70)
130	TOTAL OTHER OPERATING REVENUES		\$	45,758
131				
132	(11) TOTAL REVENUES RECAP			
133	TOTAL SALES REVENUE (BASE)		\$	1,480,725
134	PLUS: WHOLESALE REQUIREMENTS FIRM SALES (INCLUDES PR SALES)	100% WHSL	\$	-
135	PLUS: TRANSM OATT & GRANDFATHERED WHEELING	100% WHSL	\$	7,929
136	TOTAL COMPANY SALES REV. & TRANSM. WHSL		\$	1,488,655
137	TOTAL OTHER OPERATING REVENUES		\$	45,758
138	LESS: TRANSM OATT & GRANDFATHERED WHEELING (ABOVE)			(7,929)
139	NET OOR EXCL FIRM TRANSM OATT & WHEELING		\$	37,828
140				
141				
142	TOTAL COMPANY SALES AND OTHER OPERATING REVENUE		\$	1,526,483

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LINE	(1) G/L OTHER OPERATING REVENUE ACCOUNTS	(2)	(3)	(4)	(5)
	REFERENCE	LEGACY ACCT	SAP ACCT	TITLE	AMOUNT
	SERVICE CHARGE REVENUES	REFERENCE CODES	451	MISC SVC REV	\$ 21,445
	RENT REVENUES				
3		RENT_TRANSM	4540010	COMMERCIAL PROPERTY	\$ 728
4		RENT_DS	4540030	ELECTRIC EQUIPMENT	\$ 119
5		RENT_TRANSM	4540020	AGRICULTURAL PROPERTY	\$ 27
6		RENT_DP	4540080	POLE ATTACHMENTS	\$ -
7		RENT_DP	4540800	METRO LINK	\$ 2,722
8		RENT_DP	4540081	MTLK-POLE ATTACHMENTS	\$ 4,826
9		RENT_PROD	4540040	BARGE CLEANING BB	\$ 312
10		RENT_PROD	4540050	MISCELLANEOUS	\$ -
11		RENT_DP	454xx	Das Antenna Pole Attachments	\$ -
12		RENT_DP	4540700	RENTAL INCOME - AFFILIATES	\$ 693
13		RENT_DP	4540701	RENTAL INCOME - ASSET USAGE	\$ 6,396
14		RENT_DP	4550000	RENTAL INC-AFFIL	\$ -
15		RENT_DP	4550001	RENTAL INC-AFFIL - ASSET USAGE	\$ -
16	TOTAL RENT REVENUES	REFERENCE CODES	454, 455		\$ 15,824
17					
18					
19		EGY	4560800	MISC REV	\$ 7
20		PLANT	4560020	COST PLUS JOS	\$ 2,600
21		TAX	4560030	SALES TAX	\$ 107
22		PLANT	4560040	SAP REV - AFFIL	\$ -
23		PLANT	4560045	SAP REV - DIVISION	\$ -
24		PLANT	4560050	TRAINING MODULES	\$ -
25		PLANT	4560060	PARKING	\$ -
26		WHEELING	4560100	WHEELING	\$ -
27		COGEN	4560080	COGEN MTCE	\$ 121
28		PLANT	4560110	TELECOM/METROLINK/JO	\$ -
29		EGY	4560690	BENEFICIATED ASH	\$ -
30		EGY	4560660	GYPSUM (EXCL ECRC)	\$ 487
31		EGY	4560661	GYPSUM (ECRC)	\$ -
32		EGY	4560650	SULFURIC ACID	\$ -
33		PLANT	4560120	GREEN POWER	\$ 184
34		PLANT	4560140	TRANSLOADING - BB	\$ -
35		PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
36		TRANS	4560200	OATT	\$ 7,720
37		TRANS	4560210	OATT	\$ 209
38		TRANS	4560220	OATT	\$ -
39		EGY	4560230	GSI PENALTY	\$ -
40		TRANS_SEP	4560300	PNT TO PNT - SEPARATED SALES	\$ -
41		TRANS_SEP	4560310	SCH 1 - SEPARATED SALES	\$ -
42		PLANT	4560190	LIGHTING SMART SERVICE - REG	\$ 100
43		PLANT	456xx	REVENUE -JOB ORDER-COST	\$ -
44		PLANT	4560150	FGT PHASE VIII PROJECT	\$ -
45					
46					
47					
48					
49		PLANT	4560160	FGT WALKER RD & BAYSIDE	\$ -
50	TOTAL OTHER OPERATING REVENUES		456		\$ 11,535
51					
52	Unbilled Adjustment to Other Operating Revenues				
53		UNBILLED	4560900	UNBILLED REV	\$ (63)
54					
55	TOTAL UNBILLED				\$ (63)
56	OTHER REVENUE (Adjust. to existing dollars)				
57	I/CHG NON-SEPARATED	PWR		EE PKG SUPPLE.SCH REV	\$ -
58					
59	NON-RECOV CLAUSE ITEMS	WHSL_EGY		ECRC: SO 2 GAINS, WHSL	\$ (0)
60	NON-RECOV CLAUSE ITEMS	PLANT		ECRC: CONSERVATION	\$ (0)
61	NON-RECOV CLAUSE ITEMS	PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
62					
63	NON-RECOV CLAUSE ITEMS	EGY		FUEL: FUEL & GFIP	\$ -
64				Adj. to 456 revenues	\$ (0)
65	TOTAL OOR Adjusted		454,455,456		\$ 48,741
66					
67	(2) MISC SERVICE REVENUE (OOR)				
68	TOTAL MISC SVC REVENUES	SVC	451		\$ 21,445
69	ADDITIONAL SERVICE CHARGE REVENUES				\$ -
70	TOTAL SERVICE CHARGE REVENUES				\$ 21,445

(1)	(2)	(3)	(4)	(5)
71				
72	(3) FUNCTIONALIZED RENT REVENUES			
73	RENT REVENUES	REFERENCE CODES		\$ 15,824
74	PROD - DEMAND	RENT_PROD		312
75	TRANS - DEMAND	RENT_TRANSM		756
76	SUBTRANS - DEMAND	TXPOLE		149
77	DIST PRI - DEMAND	RENT_DP		14,468
78	DIST SEC - DEMAND	RENT_DS		119
79	TOTAL RENT REVENUES			\$ 15,824
80				
81	(4) PLANT-RELATED REVENUES			
82	PLANT-RELATED	PLANT	PIS RATIO %	\$ 2,884
83	PROD-DEMAND	7,199,154	53.36%	1,539
84	PROD-ENERGY	680,548	5.04%	145
85	TRANS - DEMAND	559,080	4.14%	119
86	SUBTRANS - DEMAND	583,617	4.33%	125
87	DIST PRI - DEMAND	1,283,435	9.51%	274
88	DIST SEC - DEMAND	414,480	3.07%	89
89	DIST - CUST	2,526,653	18.73%	540
90	OTH - CUST	245,144	1.82%	52
91	TOTAL OOR PLANT RELATED REVENUES \$	13,492,110	100.00%	\$ 2,884
92				
93	(5) OATT TRANSMISSION & INTERCHG TRANSM. SALES			
94	TRANSM - INTERCHG	TRANS_INTERCHG		\$ -
95	OATT TRANSM. TOTAL	TRANS		\$ 7,929
96	TRANSM - OATT "NON-FIRM"			-
97	TRANSM - OATT 100% WHSL	100.00%		7,929
98	TOTAL OATT REVENUES	100.00%	\$	7,929
99				
100	(6) CO-GENERATION MAINTENANCE			
101	TRANS - DEMAND	COGEN		\$ 121
102				
103	(7) TOTAL FUNCTIONALIZED [Sum items (4) to (7) above]			
104	PROD-DEMAND			\$ 1,539
105	PROD-ENERGY			145
106	TRANS - DEMAND			241
107	TRANS - FIRM WHSL	100% WHSL		7,929
108	SUBTRANS - DEMAND			125
109	DIST PRI - DEMAND			274
110	DIST SEC - DEMAND			89
111	DIST - CUST			540
112	OTH - CUST			52
113	TOTAL			\$ 10,934
114				
115	(8) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT			
116	STEAM & MISC	EGY		\$ 494
117	CLAUSE REVENUE TIMING	WHSL_EGY		(0)
118	COLLECT FEE / SALES TAX	TAX		107
119	ENERGY POWER SALES	PWR		-
120	TOTAL DIRECT ASSIGNED			\$ 601
121				
122	(9) COMBINED TOTALS OF (7) FUNCTIONALIZED & (8) DIRECT ASSIGNED 456 REVENUES			
123				\$ 11,535
124				
125	(10) OOR RECAP SUMMARY (454, 455, 456)			
126	SERVICE CHARGE REVENUES	INCL. PROFORMA'S		\$ 21,445
127	RENT REVENUES			15,824
128	OTHER OPERATING REVENUES	INCL. PROFORMA'S		11,535
129	UNBILLED REVENUES	INCL. PROFORMA'S		(63)
130	TOTAL OTHER OPERATING REVENUES			\$ 48,741
131				
132	(11) TOTAL REVENUES RECAP			
133	TOTAL SALES REVENUE (BASE)			\$ 1,774,352
134	PLUS: WHOLESALE REQUIREMENTS FIRM SALES (INCLUDES PR SALES)	100% WHSL		\$ -
135	PLUS: TRANSM OATT & GRANDFATHERED WHEELING	100% WHSL		\$ 7,929
136	TOTAL COMPANY SALES REV. & TRANSM. WHSL			\$ 1,782,281
137	TOTAL OTHER OPERATING REVENUES			\$ 48,741
138	LESS: TRANSM OATT & GRANDFATHERED WHEELING (ABOVE)			(7,929)
139	NET OOR EXCL FIRM TRANSM OATT & WHEELING			\$ 40,812
140				
141				
142	TOTAL COMPANY SALES AND OTHER OPERATING REVENUE			\$ 1,823,093

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(1)	(2)	(3)	(4)	(5)	
TAMPA ELECTRIC COMPANY					
FUNCTIONALIZATION & CLASSIFICATION OF PROPOSED OTHER OPERATING REVENUE (\$000)					
FOR THE FORECAST PERIOD ENDING 12-31-25					
MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED					
PAGE 47					
(1) G/L OTHER OPERATING REVENUE ACCOUNTS					
				(000's)	
LINE	REFERENCE	LEGACY ACCT	SAP ACCT	TITLE	AMOUNT
1	SERVICE CHARGE REVENUES	REFERENCE CODES	451	MISC SVC REV	\$ 21,445
2	RENT REVENUES				
3		RENT_TRANSM	4540010	COMMERCIAL PROPERTY	\$ 728
4		RENT_DS	4540030	ELECTRIC EQUIPMENT	\$ 119
5		RENT_TRANSM	4540020	AGRICULTURAL PROPERTY	\$ 27
6		RENT_DP	4540080	POLE ATTACHMENTS	\$ -
7		RENT_DP	4540800	METRO LINK	\$ 2,722
8		RENT_DP	4540081	MTLK-POLE ATTACHMENTS	\$ 4,826
9		RENT_PROD	4540040	BARGE CLEANING BB	\$ 312
10		RENT_PROD	4540050	MISCELLANEOUS	\$ -
11		RENT_DP	454xx	Das Antenna Pole Attachments	\$ -
12		RENT_DP	4540700	RENTAL INCOME - AFFILIATES	\$ 693
13		RENT_DP	4540701	RENTAL INCOME - ASSET USAGE	\$ 6,396
14		RENT_DP	4550000	RENTAL INC-AFFIL	\$ -
15		RENT_DP	4550001	RENTAL INC-AFFIL - ASSET USAGE	\$ -
16	TOTAL RENT REVENUES	REFERENCE CODES	454, 455		\$ 15,824
17					
18					
19		EGY	4560800	MISC REV	\$ 7
20		PLANT	4560020	COST PLUS JOS	\$ 2,600
21		TAX	4560030	SALES TAX	\$ 107
22		PLANT	4560040	SAP REV - AFFIL	\$ -
23		PLANT	4560045	SAP REV - DIVISION	\$ -
24		PLANT	4560050	TRAINING MODULES	\$ -
25		PLANT	4560060	PARKING	\$ -
26		WHEELING	4560100	WHEELING	\$ -
27		COGEN	4560080	COGEN MTCE	\$ 121
28		PLANT	4560110	TELECOM/METROLINK/JO	\$ -
29		EGY	4560690	BENEFICIATED ASH	\$ -
30		EGY	4560660	GYP SUM (EXCL ECRC)	\$ 487
31		EGY	4560661	GYP SUM (ECRC)	\$ -
32		EGY	4560650	SULFURIC ACID	\$ -
33		PLANT	4560120	GREEN POWER	\$ 184
34		PLANT	4560140	TRANSLOADING - BB	\$ -
35		PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
36		TRANS	4560200	OATT	\$ 7,720
37		TRANS	4560210	OATT	\$ 209
38		TRANS	4560220	OATT	\$ -
39		EGY	4560230	GSI PENALTY	\$ -
40		TRANS_SEP	4560300	PNT TO PNT - SEPARATED SALES	\$ -
41		TRANS_SEP	4560310	SCH 1 - SEPARATED SALES	\$ -
42		PLANT	4560190	LIGHTING SMART SERVICE - REG	\$ 100
43		PLANT	456xx	REVENUE -JOB ORDER-COST	\$ -
44		PLANT	4560150	FGT PHASE VIII PROJECT	\$ -
45					
46					
47					
48					
49		PLANT	4560160	FGT WALKER RD & BAYSIDE	\$ -
50	TOTAL OTHER OPERATING REVENUES		456		\$ 11,535
51					
52	Unbilled Adjustment to Other Operating Revenues				
53		UNBILLED	4560900	UNBILLED REV	\$ (63)
54					
55	TOTAL UNBILLED				\$ (63)
56	OTHER REVENUE (Adjust. to existing dollars)				
57	IICHG NON-SEPARATED	PWR		EE PKG SUPPLE.SCH REV	\$ -
58					
59	NON-RECOV CLAUSE ITEMS	WHSL_EGY		ECRC: SO 2 GAINS, WHSL	\$ (0)
60	NON-RECOV CLAUSE ITEMS	PLANT		ECCR: CONSERVATION	\$ (0)
61	NON-RECOV CLAUSE ITEMS	PLANT	4560180	Asset Optimization Mechanism (AOM)	\$ -
62					
63	NON-RECOV CLAUSE ITEMS	EGY		FUEL: FUEL & GFIP	\$ -
64				Adj. to 456 revenues	\$ (0)
65	TOTAL OOR Adjusted		454,455,456		\$ 48,741
66					
67	(2) MISC SERVICE REVENUE (OOR)				
68	TOTAL MISC SVC REVENUES	SVC	451		\$ 21,445
69	ADDITIONAL SERVICE CHARGE REVENUES				\$ -
70	TOTAL SERVICE CHARGE REVENUES				\$ 21,445

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TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF PROPOSED OTHER OPERATING REVENUE (\$000)		PAGE 48		
FOR THE FORECAST PERIOD ENDING 12-31-25				
(1)	(2)	(3)	(4)	(5)
71				
72	(3) FUNCTIONALIZED RENT REVENUES			
73	RENT REVENUES	REFERENCE CODES		\$ 15,824
74	PROD - DEMAND	RENT_PROD		312
75	TRANS - DEMAND	RENT_TRANSM		756
76	SUBTRANS - DEMAND	TXPOLE		149
77	DIST PRI - DEMAND	RENT_DP		14,488
78	DIST SEC - DEMAND	RENT_DS		119
79	TOTAL RENT REVENUES			\$ 15,824
80				
81	(4) PLANT-RELATED REVENUES			
82	PLANT-RELATED	PLANT	PIS RATIO %	\$ 2,884
83	PROD-DEMAND	7,199,154	53.36%	1,539
84	PROD-ENERGY	680,548	5.04%	145
85	TRANS - DEMAND	559,080	4.14%	119
86	SUBTRANS - DEMAND	583,617	4.33%	125
87	DIST PRI - DEMAND	2,138,740	15.85%	457
88	DIST SEC - DEMAND	1,074,798	7.97%	230
89	DIST - CUST	1,011,030	7.49%	216
90	OTH - CUST	245,144	1.82%	52
91	TOTAL OOR PLANT RELATED REVENUES \$	13,492,110	100.00%	\$ 2,884
92				
93	(5) OATT TRANSMISSION & INTERCHG TRANSM. SALES			
94	TRANSM - INTERCHG	TRANS_INTERCHG		\$ -
95	OATT TRANSM. TOTAL	TRANS		\$ 7,929
96	TRANSM - OATT "NON-FIRM"			-
97	TRANSM - OATT 100% WHSL	100.00%		7,929
98	TOTAL OATT REVENUES	100.00%	\$	7,929
99				
100	(6) CO-GENERATION MAINTENANCE			
101	TRANS - DEMAND	COGEN		\$ 121
102				
103	(7) TOTAL FUNCTIONALIZED [Sum items (4) to (7) above]			
104	PROD-DEMAND			\$ 1,539
105	PROD-ENERGY			145
106	TRANS - DEMAND			241
107	TRANS - FIRM WHSL		100% WHSL	7,929
108	SUBTRANS - DEMAND			125
109	DIST PRI - DEMAND			457
110	DIST SEC - DEMAND			230
111	DIST - CUST			216
112	OTH - CUST			52
113	TOTAL			\$ 10,834
114				
115	(8) DIRECT ASSIGNED TO SPECIFIC LINE ITEMS OF REVENUE REPORT			
116	STEAM & MISC	EGY		\$ 494
117	CLAUSE REVENUE TIMING	WHSL_EGY		(0)
118	COLLECT FEE / SALES TAX	TAX		107
119	ENERGY POWER SALES	PWR		-
120	TOTAL DIRECT ASSIGNED			\$ 601
121				
122	(9) COMBINED TOTALS OF (7) FUNCTIONALIZED & (8) DIRECT ASSIGNED 456 REVENUES			
123				\$ 11,535
124				
125	(10) OOR RECAP SUMMARY (454, 455, 456)			
126	SERVICE CHARGE REVENUES	INCL. PROFORMA'S		\$ 21,445
127	RENT REVENUES			15,824
128	OTHER OPERATING REVENUES	INCL. PROFORMA'S		11,535
129	UNBILLED REVENUES	INCL. PROFORMA'S		(63)
130	TOTAL OTHER OPERATING REVENUES			\$ 48,741
131				
132	(11) TOTAL REVENUES RECAP			
133	TOTAL SALES REVENUE (BASE)			\$ 1,774,352
134	PLUS: WHOLESALEREQUIREMENTS FIRM SALES (INCLUDES PR SALES)		100% WHSL	\$ -
135	PLUS: TRANSM OATT & GRANDFATHERED WHEELING		100% WHSL	\$ 7,929
136	TOTAL COMPANY SALES REV. & TRANSM. WHSL			\$ 1,782,281
137				
138	TOTAL OTHER OPERATING REVENUES			\$ 48,741
139	LESS: TRANSM OATT & GRANDFATHERED WHEELING (ABOVE)			(7,929)
140	NET OOR EXCL FIRM TRANSM OATT & WHEELING			\$ 40,812
141				
142	TOTAL COMPANY SALES AND OTHER OPERATING REVENUE			\$ 1,823,093

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED
FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 49
O&M LABOR RATIO		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	32,336	33.39%
PROD-ENERGY	8,537	8.82%
TRANS - DEMAND (excl gsu)	1,370	1.42%
SUBTRANS - DEMAND	3,852	3.98%
DIST PRI - DEMAND	11,249	11.62%
DIST SEC - DEMAND	1,369	1.41%
DIST - CUST	21,692	22.40%
OTH - CUST (excl conservation)	16,427	16.96%
TOTAL	96,832	100.00%
This labor total excludes A&G labor because it is used to distribute the A&G labor. Modified Other cust to excl. Conservation in acct 908		

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		
Transmission, Distribution & Other (excl. Production)*		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	1,370	2.45%
SUBTRANS - DEMAND	3,852	6.88%
DIST PRI - DEMAND	11,249	20.10%
DIST SEC - DEMAND	1,369	2.45%
DIST - CUST	21,692	38.76%
OTH - CUST	16,427	29.35%
TOTAL	55,959	100.00%
*Production is excluded because we take production portion directly to Production Demand, no allocation necessary.		

TAMPA ELECTRIC COMPANY		
LABOR RATIOS		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED
FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 50
O&M LABOR RATIO		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
PROD-DEMAND (incl gsu)	32,336	33.39%
PROD-ENERGY	8,537	8.82%
TRANS - DEMAND (excl gsu)	1,370	1.42%
SUBTRANS - DEMAND	3,852	3.98%
DIST PRI - DEMAND	18,919	19.54%
DIST SEC - DEMAND	3,264	3.37%
DIST - CUST	12,127	12.52%
OTH - CUST (excl conservation)	16,427	16.96%
TOTAL	96,832	100.00%
This labor total excludes A&G labor because it is used to distribute the A&G labor. Modified Other cust to excl. Conservation in acct 908		

TAMPA ELECTRIC COMPANY		
VEHICLE EXPENSE LABOR RATIO		
Transmission, Distribution & Other (excl. Production)*		
FUNCTIONAL DESC.	LABOR (\$000)	LABOR (%)
(1)	(2)	(3)
TRANS - DEMAND	1,370	2.45%
SUBTRANS - DEMAND	3,852	6.88%
DIST PRI - DEMAND	18,919	33.81%
DIST SEC - DEMAND	3,264	5.83%
DIST - CUST	12,127	21.67%
OTH - CUST	16,427	29.35%
TOTAL	55,959	100.00%
*Production is excluded because we take production portion directly to Production Demand, no allocation necessary.		

LINE NO.	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				TOTAL	DEMAND	ENERGY	TOTAL	Factor 101 0.00000		TOTAL	DEMAND	ENERGY
								Factor 201 0.00000	Factor 201 0.00000			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<u>STEAM OPERATIONS</u>												
2	500	Operations Supervision & Engineering	DEM	2,540	2,540	-	-	-	-	2,540	2,540	-
3	502	Steam Expense	DEM/EGY	10,112	7,096	3,017	-	-	-	10,112	7,096	3,017
4	503	Steam From Other Sources	EGY	-	-	-	-	-	-	-	-	-
5	505	Electric Expense	DEM	-	-	-	-	-	-	-	-	-
6	506	Misc. Steam Expense	DEM	936	936	-	-	-	-	936	936	-
7	507	Rents	DEM	-	-	-	-	-	-	-	-	-
8												
<u>STEAM MAINTENANCE</u>												
10	510	Maintenance Supervision & Engineering	P1000	-	-	-	-	-	-	-	-	-
11	511	Maintenance Of Structures	DEM	1,248	1,248	-	-	-	-	1,248	1,248	-
12	512	Maintenance Of Boiler Plant	EGY	3,407	-	3,407	-	-	-	3,407	-	3,407
13	513	Maintenance Of Electric Plant	EGY	16	-	16	-	-	-	16	-	16
14	514	Maintenance Misc Plant	EGY	16	-	16	-	-	-	16	-	16
15		Total Steam Production Labor		18,275	11,819	6,455	-	-	-	18,275	11,819	6,455
16												
<u>OTHER PRODUCTION</u>												
18	546	Operations Supervision & Engineering	DEM/EGY	-	-	-	-	-	-	-	-	-
19	548	Generation Expense, includes solar	DEM/EGY	9,744	9,744	-	-	-	-	9,744	9,744	-
20	549	Misc. Other Power Exp, includes solar	DEM/EGY	3,109	3,109	-	-	-	-	3,109	3,109	-
21	550	Rents	DEM	-	-	-	-	-	-	-	-	-
22	551	Maintenance Supervision & Engineering	EGY	-	-	-	-	-	-	-	-	-
23	552	Maintenance Of Structures, includes solar	EGY	1,879	-	1,879	-	-	-	1,879	-	1,879
24	553	Maintenance Of General Plant	DEM/EGY	6,455	6,334	121	-	-	-	6,455	6,334	121
25	554	Maintenance Other Misc	EGY	82	-	82	-	-	-	82	-	82
26	556	Load Dispatching	DEM	(990)	(990)	-	-	-	-	(990)	(990)	-
27		TOTAL OTHER PRODUCTION LABOR		20,278	18,196	2,082	-	-	-	20,278	18,196	2,082
28												
29		TOTAL PRODUCTION LABOR		38,552	30,015	8,537	-	-	-	38,552	30,015	8,537

PRODUCTION O&M INTERNAL ALLOCATOR DERIVED ON PROD. O&M TAB		(\$000's)		(\$000's)	
	Total	Demand	Energy		
Steam Production Maintenance Expense					
Demand (Accounts 511 + 514/Sum Accts 511 to 514)	27,219	3,810	23,409		
Energy (Accounts 512 + 513/Sum Accts 511 to 514)	100.0%	14.0%	86.0%		

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LINE NO.	ACCT	DESCRIPTION	ALLOC	SUBSTATIONS					LINES		
				TOTAL TRANSM.	SUBSTATION TOTAL	PROD STEP-UP	TRANSM. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANSM. HI-VOLT	SUBTRANS COMMON
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1		<u>OPERATIONS</u>									
2											
3	561	Transmission Load Dispatching		2,480							
4	562	Station Expenses		1,279							
5		Subtotal	T1000	3,758	3,758	1,330	760	1,669			
6											
7	563	Overhead Line Expenses		-							
8	564	Underground Line Expenses		-							
9		Subtotal	T1001	-					-	-	-
10											
11	565	Transmission of Electricity by Others	Direct Hi-Volt	-							
12											
13	560	Operation Supervision, & Engineering		707							
14	566	Misc Transmission Exp		1,257							
15	567	Rents		-							
16		Subtotal	T1002	1,964	1,903	665	388	851	61	36	24
17											
18		<u>MAINTENANCE</u>									
19	571	Mtce of Overhead Lines		899					899		899
20	572	Mtce of Underground Lines		-					-		-
21		Subtotal	Direct Lines	899					899	-	899
22											
23	568	Mtce Supervision & Engineering		-							
24	569	Mtce of Structures		135							
25	570	Mtce of Station Equipment		787							
26	573	Mtce of Misc Transm Plant		-							
27		Subtotal	T1000	922	922	326	186	409			
28											
29		TOTAL TRANSMISSION LABOR		7,543	6,583	2,321	1,334	2,929	960	36	924

TRANSMISSION PLANT INTERNAL ALLOCATORS DERIVED ON TRANSM. PLANT T/ (000's)			
Transmission Substation Equip. & Structures		542,612	
Plant Accounts 352, 353 & Substation Land	T1000	100.00%	35.38% 20.22% 44.40%
Transmission Substation Poles, Lines & Fixtures		708,540	
Plant Accounts 354 to 359, & Line Land	T1001		424,460 284,080 59.91% 40.09%
TRANSMISSION O&M INTERNAL ALLOCATORS DERIVED ON TRANSM. O&M TAB (000's)			
Transmission Operations Expense		4,218	
Accounts 561-564	T1002		33.86% 19.73% 43.33%
			1,428 832 1,828 78 52 1.85% 1.24%

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LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	SUBSTA					OH LINES					UG LINES					TRANSFORMERS					SERVICES		ST LOTS		METERS		INTERURP EQUIP								
					PRIMARY	DIRECT	PRI	SEC	SEC	DIRECT	PRI	SEC	SEC	DIRECT	PRI	SEC	SEC	DIRECT	PRIMARY	PRIMARY	SEC	SEC	Cost	Count	Count	Count	Count	Count	Count										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)												
1		OPERATIONS																																					
2	503	Overhead Supervision & Engineering	D1006	646	21	22	171	164	20	45	0	58	51	7	1																								
3	581	Load Dispatch	D1009	682	94	15	119	114	21	34	0	40	35	5	1																								
4	562	Station Expense	D1003	436	436																																		
5	563	Overhead Line Expense	D1001	3,617		160	1,236	1,166	214	360																													
6	564	Underground Line Expense	D1002	-																																			
7	565	Street Lighting & Signal Exp	Direct	1,475																																			
8	566	Meter Expense	Direct	4,200																																			
9	567	Customer Installation Expense	Direct	-																																			
10	588	Misc Distribution Exp	D1008	8,974	672	193	1,295	1,205	217	356	0	423	374	51	10																								
11	569	Rent	Direct Substato	-																																			
12		Total Operations		19,321	1,292	391	2,781	2,670	460	788	1	521	460	63	12																								
13																																							
14		MAINTENANCE																																					
15	590	Misc Supervision & Engineering	D1004	-																																			
16	561	Misc Of Structures	Direct Substato	118	118																																		
17	562	Misc Of Station Equipment	D1003	1,720	1,720																																		
18	563	Misc Of Overhead Lines	D1001	9,516		422	3,292	3,122	562	922																													
19	564	Misc Of Underground Lines	D1002	3,699							2	1,574	1,369	190	30																								
20	565	Misc Of Transformers	Direct	203																																			
21	566	Misc Of Street Lighting	Direct	-																																			
22	567	Misc Of Meters	Direct	755																																			
23	569	Misc Maintenance	D1004	-																																			
24		Total Maintenance		15,669	1,648	422	3,292	3,122	562	922	2	1,574	1,369	190	30																								
25																																							
26		TOTAL DISTRIBUTION LABOR		34,910	3,416	793	6,033	5,791	1,042	1,711	2	2,096	1,848	263	48																								
27																																							
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																																					
29		PIS Poles, Overhead Lines & Services		825,308		38,617	282,016	270,722	48,723	79,971																													
30		Plant Accounts 364, 365 & 369 (CH%)	D1001	100%		4.4%	34.2%	32.6%	5.9%	9.7%																													
31																																							
32		PIS Underground Lines & Services		632,218							386	400,166	353,059	43,259	9,173																								
33		Plant Accounts 366, 367 & 369 (UG %)	D1002								0.0%	42.9%	37.6%	5.2%	1.0%																								
34																																							
35		PIS Station Equipment		368,438	368,438																																		
36		Plant Account 392	D1003	100.0%																																			
37																																							
38		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION O&M TAB																																					
39		Distribution Maintenance Expense		22,453	2,338	613	4,720	4,531	816	1,339	2	1,875	1,743	238	45																								
40		Rama Distribution Accts 681-597	D1004	100.0%	10.4%	2.7%	21.0%	20.2%	3.6%	5.0%	0.0%	8.6%	7.6%	1.1%	0.2%	0.0%	0.0%	0.1%	0.3%	0.5%	10.7%	2.6%																	
41																																							
42		Distribution Operations Expense		16,459	1,414	296	2,283	2,182	384	547	0	367	341	47	8																								
43		Rama Distribution Accts 582-587, 588	D1005	100.0%	8.6%	1.9%	13.9%	13.3%	2.4%	3.9%	0.0%	2.4%	2.1%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.3%	34.0%																
44																																							
45		Distribution O&M Expense		38,611	3,748	809	7,004	6,713	1,210	1,886	2	2,342	2,084	285	54																								
46		Rama Internal Allocators D1004 & D1005	D1006	100.0%	9.6%	2.3%	16.0%	17.3%	3.1%	5.1%	0.0%	6.1%	5.4%	0.7%	0.1%	0.0%	0.0%	0.1%	0.2%	0.3%	8.7%	6.4%																	
47																																							

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TAMPA ELECTRIC COMPANY		TOTAL DISTRIBUTION LABOR O&M EXPENSES (Accts 500 - 599) (\$000)										MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED										PAGE 84									
FOR THE FORECAST PERIOD ENDING 12-31-25				OH LINES					UG LINES					TRANSFORMERS					SERVICES		ST.LOTS		METERS		INTERRUPT						
LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	SUBSTA PRIMARY	DIRECT Cust	PRI Demand	PRI MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRI Demand	PRI MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	Cust	Cust	Cust	Cust							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)							
1		OPERATIONS																													
2	580	Operator's Supervision & Engineering	D1008	618	91	22	171	184	30	48	0	58	51	7	1		0	1	2	3	82	80	158								
3	581	Lead Craft	D1009	652	84	18	118	114	21	34	0	40	35	5	1		0	0	1	2	87	42	110								
4	582	Station Expense	D1003	438																											
5	583	Overhead Line Expense	D1001	3,817		180	1,238	1,186	214	350											470										
6	584	Underground Line Expense	D1002	-																											
7	585	Street Lighting & Signs Exp	Direct	1,475																		1,475									
8	586	Meter Expense	Direct	4,208																				4,208							
9	587	Customer Installation Expense	Direct	-																											
10	588	Misc Distribution Exp	D1008	8,974	672	183	1,285	1,205	217	358	0	423	374	51	10		2	5	11	21	800	444	1,160								
11	589	Rents	Direct Substation	-																											
12		Total Operations		15,321	1,283	381	2,781	2,870	480	785	1	821	489	63	12		2	6	14	26	1,215	2,022	9,898								
13																															
14		MAINTENANCE																													
15	590	Misc Supervision & Engineering	D1004	-																											
16	591	Misc Of Structures	Direct Substation	118	118																										
17	592	Misc Of Station Equipment	D1003	1,728	1,728																										
18	593	Misc Of Overhead Lines	D1001	5,516		422	3,252	3,122	582	822												1,287									
19	594	Misc Of Underground Lines	D1002	3,886							2	1,874	1,388	190	36							478									
20	595	Misc Of Transformers	Direct	209																											
21	596	Misc Of Street Lighting	Direct	-																											
22	597	Misc Of Meters	Direct	755																				755							
23	598	Misc Maintenance	D1004	-																											
24		Total Maintenance		15,980	1,848	422	3,252	3,122	842	822	2	1,874	1,388	190	36							1,713		755							
25		TOTAL DISTRIBUTION LABOR		34,310	3,110	783	6,033	5,992	1,042	1,211	2	2,695	1,848	283	48		11	10	14	196	2,928	2,022	6,381								
27		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																													
29		PIS: Poles, Overhead Lines & Services		825,308		36,817	282,019	279,722	48,723	79,871												107,248		0							
30		Plant Accounts 384, 385 & 386 (OH%)	D1091	100%		4.4%	34.2%	32.8%	5.9%	9.7%												13.0%		0.0%							
31				932,216							386	400,158	353,058	48,358	8,173							121,154		0.0%							
32		PIS: Underground Lines & Services									0.0%	42.9%	37.9%	5.2%	1.0%							13.0%		0.0%							
33		Plant Accounts 388, 387 & 389 (UG %)	D1092																					0.0%							
34		PIS: Station Equipment		368,438	368,438																			0							
35		Plant Account 392	D1083		100.0%																			0.0%							
37		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION O&M TAB																													
38		Distribution Maintenance Expense		22,453	2,335	613	4,720	4,531	816	1,338	2	1,975	1,743	236	45		10	28	64	118		2,383	821	593							
39		Sum Distribution Accts 591-597	D1094	100.0%	10.4%	2.7%	21.0%	20.2%	3.9%	6.0%	0.0%	8.8%	7.8%	1.1%	0.2%		0.0%	0.1%	0.3%	0.5%		10.7%	2.8%	3.9%							
40				18,458	1,414	298	2,233	2,182	384	647	0	367	341	47	9							988	1,858	5,924							
41		Distribution Operations Expense		100.0%	8.8%	1.9%	13.9%	13.3%	2.4%	3.0%	0.0%	2.4%	2.1%	0.3%	0.1%		0.0%	0.0%	0.0%	0.0%		6.0%	11.3%	34.0%							
42		Sum Distribution Accts 582-587, 588	D1085																												
43				38,911	3,748	900	7,004	6,723	1,210	1,988	2	2,362	2,084	265	54		10	38	64	118		3,379	2,478	6,487							
44		Distribution O&M Expense		100.0%	0.9%	2.3%	18.0%	17.3%	3.1%	5.1%	0.0%	6.1%	5.4%	0.7%	0.1%		0.0%	0.0%	0.1%	0.2%		8.7%	8.4%	18.8%							
45		Sum Internal Allocators D1084 & D1085	D1086																												
46																															
47																															
48																															

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TAMPA ELECTRIC COMPANY			PAGE 55		
CUSTOMER - OTHER LABOR (Accts 901-916) (\$000)					
FOR THE FORECAST PERIOD ENDING 12-31-25					
LINE NO.	ACCT	DESCRIPTION	CUSTOMER LABOR	ADJUSTS LABOR	ADJUSTED CUSTOMER LABOR
(1)	(2)	(3)	(4)	(5)	(6)
1		<u>CUSTOMER ACCOUNTS</u>			
2	901	Supervision	-	-	-
3	902	Meter Reading Expenses	-	-	-
4	903	Customer Records & Collection	14,760	-	14,760
5	904	Uncollectible Accounts	-	-	-
6	905	Misc Cust Accounts Exp	-	-	-
7		Subtotal	14,760	-	14,760
8					
9		<u>CUSTOMER SERVICE & INFO.</u>			
10	907	Supervision	-	-	-
11	908	Customer Assistance Exp	5,338	(3,672)	1,666
12	909	Informational & Instructional	-	-	-
13	910	Misc Cust Service & Info	-	-	-
14		Subtotal	5,338	(3,672)	1,666
15					
16		<u>SALES EXPENSE</u>			
17	911	Supervision	-	-	-
18	912	Sales Demonstrating & Selling Exp	-	-	-
19	913	Sales Advertising Exp	-	-	-
20	916	Misc Sales Exp	-	-	-
21		Subtotal	-	-	-
22					
23		TOTAL CUSTOMER - OTHER LABOR	20,099	(3,672)	16,427

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PRD.	DEMAND	ENERGY	TOTAL TRAM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY	DISTR CUST	OTHER CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)
1		A&G LABOR PLANT-RELATED																
2	924	Property Insurance		-	-	-												
3	931	Rents		-	-	-												
4	932	Misc of General Plant		958	-	958												
5		TOTAL PLANT RELATED A&G LABOR*	PIS1000 & PIS1001	958	-	958	559	511	48	81	40	41	300	121	227	73	179	17
6						100.00%	58.40%	91.36%	8.64%	8.47%	48.93%	51.07%	31.31%	40.19%	75.59%	24.41%	59.81%	1.82%
7		A&G LABOR LABOR-RELATED																
8		Admin & General Salaries, includes solar		73,042	-	73,042												
9	920	Office Supplies and Expenses		-	-	-												
10	921	Admin Expenses Transferred		-	-	-												
11	922	Outside Services Employed		-	-	-												
12	923	Injuries & Damages		-	-	-												
13	925	Employee Pensions & Benefits, includes solar		-	-	-												
14	926	Regulatory Comm Expenses		-	-	-												
15	928	Misc General Expenses		1,432	-	1,432												
16	930			-	-	-												
17		TOTAL LABOR RELATED A&G LABOR*	L1000 & L1001	74,475	-	74,475	31,449	24,880	6,969	4,018	1,054	2,964	26,369	9,701	8,647	1,055	16,667	12,639
18						100.00%	42.23%	79.11%	20.89%	5.40%	26.24%	73.76%	35.41%	36.79%	89.13%	10.87%	63.21%	16.97%
19		TOTAL ADMINISTRATIVE & GENERAL LABOR		75,433	-	75,433	32,006	25,391	6,617	4,100	1,094	3,006	26,668	9,822	8,874	1,126	18,846	12,656

*The Allocators are applied in two steps. First the functional split; then the secondary subfunction allocator is applied.

DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR, REPORTS TAB				PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans	Distn. Total	Distn. Demand Subtotal	Distn. Prim. Dem.	Distn. Sec. Dem.	Distn. Cust.	Other Total	
Source: Reports Tab, Page 18				\$(000's)	13,492,110	7,879,702	7,199,154	680,548	1,142,697	559,080	583,617	4,224,568	1,697,915	1,283,435	414,480	2,526,653	245,144
Plant in Service, All Plant	PIS1000	Functionalization	%	100.00%	58.40%			8.47%			31.31%					1.82%	
Sub Functions of Plant Accts Prod., Transm. & Distn.	PIS1001	Sub Functions	%	100.00%	91.36%	8.64%	100.00%	48.93%	51.07%	100.00%	40.19%	75.59%	24.41%	59.81%			
DERIVATION OF LABOR O&M ALLOCATOR, DERIVED LABOR O&M TAB				\$(000's)	96,792	40,873	32,336	8,537	5,223	1,370	3,852	34,270	12,609	11,238	1,371	21,662	16,427
Functional Labor O&M (derived within labor tab)	L1000	Functionalization:	%	100.00%	42.23%			5.40%			35.41%					16.97%	
Sub Functions Labor O&M (derived within labor tab)	L1001	Sub Functions	%	100.00%	79.11%	20.89%	100.00%	26.24%	73.76%	100.00%	36.79%	89.13%	10.87%	63.21%			

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

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LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER		
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PRD.	DEMAND	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLTS	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY	DISTR CUST	OTHER CUST	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
1		A&G LABOR: PLANT-RELATED																	
2	924	Property Insurance		-	-	-													
3	931	Rents		-	-	-													
4	932	Misc of General Plant		958	-	958													
5		TOTAL PLANT RELATED A&G LABOR*	PIS1000 & PIS1001	958	-	958	559	511	48	81	40	41	300	121	227	73	179	17	
6						100.00%	58.40%	91.36%	8.64%	8.47%	48.93%	51.07%	31.31%	40.19%	75.59%	24.41%	59.81%	1.82%	
7																			
8		A&G LABOR: LABOR-RELATED																	
9	920	Admin & General Salaries, includes solar		73,042	-	73,042													
10	921	Office Supplies and Expenses		-	-	-													
11	922	Admin Expenses Transferred		-	-	-													
12	923	Outside Services Employed		-	-	-													
13	925	Injuries & Damages		-	-	-													
14	926	Employee Pensions & Benefits, includes solar		-	-	-													
15	928	Regulatory Comm Expenses		-	-	-													
16	930	Misc General Expenses		1,432	-	1,432													
17		TOTAL LABOR RELATED A&G LABOR*	L1000 & L1001	74,475	-	74,475	31,449	24,860	6,569	4,018	1,054	2,964	25,369	9,701	8,647	1,055	16,667	12,639	
18						100.00%	42.23%	79.11%	20.89%	5.40%	26.24%	73.76%	35.41%	36.79%	89.13%	10.87%	63.21%	16.97%	
19		TOTAL ADMINISTRATIVE & GENERAL LABOR		75,433	-	75,433	32,008	25,391	6,617	4,100	1,064	3,006	26,668	9,822	8,874	1,128	16,846	12,656	

*The Allocators are applied in two steps. First the functional split; then the secondary subfunction allocator is applied.

DERIVATION OF PLANT IN SERVICE INTERNAL ALLOCATOR, REPORTS TAB				PIS Plant Total	Prod Total	Prod Demand**	Prod Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans	Distr. Total	Distr. Demand Subtotal	Distr. Prim Dem	Distr. Sec Dem	Distr. Cust	Other Total			
24	Source: Reports Tab, Page 18				\$(000's)	13,482,110	7,879,702	7,199,154	680,548	1,142,697	559,080	583,817	4,224,568	1,897,915	1,283,435	414,480	2,526,553	245,144	
25	Plant in Service, All Plant				PIS1000	Functionalization %	100.00%	58.40%	8.47%	100.00%	48.93%	51.07%	100.00%	40.19%	75.59%	24.41%	59.81%	1.82%	
26	Sub Functions of Plant Acctg Prof., Transm. & Distr.				PIS1001	Sub Functions %	100.00%	91.36%	8.64%	100.00%	48.93%	51.07%	100.00%	40.19%	75.59%	24.41%	59.81%	1.82%	
27																			
28																			
29																			
30	DERIVATION OF LABOR O&M ALLOCATOR, DERIVED LABOR O&M TAB				\$(000's)	96,792	40,873	32,336	8,537	5,223	1,370	3,652	34,270	12,609	11,238	1,371	21,662	16,427	
31	Functional Labor O&M (derived within labor tab)				L1000	Functionalization %	100.00%	42.23%	5.40%	100.00%	26.24%	73.76%	35.41%	36.79%	89.13%	10.87%	63.21%	16.97%	
32	Sub Functions Labor O&M (derived within labor tab)				L1001	Sub Functions %	100.00%	79.11%	20.89%	100.00%	26.24%	73.76%	100.00%	36.79%	89.13%	10.87%	63.21%	16.97%	
33																			
34																			

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

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TAMPA ELECTRIC COMPANY
 TOTAL PRODUCTION O&M EXPENSES (Accts 500-556) (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-25

LINE NO	ACCT	TITLE	FERC CLASSIF	TOTAL COMPANY			REQUIREMENT SALES			FPSC JURISDICTIONAL		
				TOTAL	DEMAND	ENERGY	TOTAL	Factor 101 0.00000		TOTAL	DEMAND	ENERGY
								DEMAND	ENERGY			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1		STEAM OPERATION EXPENSE										
2	500	OPER, SUPV & ENG	DEM	5,637	5,637	0	-	-	-	5,637	5,637	-
3	502	STEAM EXPENSE	DEM/EGY	6,906	4,846	2,060	-	-	-	6,906	4,846	2,060
4	503	STEAM FROM OTH SOURCES	EGY	-	0	-	-	-	-	-	-	-
5	505	ELECTRIC EXPENSE	DEM	2,243	2,243	0	-	-	-	2,243	2,243	-
6	506	MISC STEAM EXPENSE	DEM	4,699	4,699	0	-	-	-	4,699	4,699	-
7	507	RENTS	DEM	24	24	0	-	-	-	24	24	-
8												
9		STEAM MAINTENANCE EXPENSE										
10	510	MTCE, SUPV & ENG	P1000	-	-	-	-	-	-	-	-	-
11	511	MTCE OF STRUCTURES	DEM	3,810	3,810	0	-	-	-	3,810	3,810	-
12	512	MTCE OF BOILER PLANT	EGY	19,377	0	19,377	-	-	-	19,377	-	19,377
13	513	MTCE OF ELECTRIC PLT	EGY	2,016	0	2,016	-	-	-	2,016	-	2,016
14	514	MTCE MISC PLANT	EGY	2,016	0	2,016	-	-	-	2,016	-	2,016
15		TOTAL STEAM PRODUCTION O&M		46,727	21,259	25,469	-	-	-	46,727	21,259	25,469
16												
17		OTHER PRODUCTION EXPENSE *										
18	546	OPER, SUPV & ENG	DEM/EGY	-	-	0	-	-	-	-	-	-
19	548 *	GENERATION EXPENSE	DEM/EGY	28,930	28,930	0	-	-	-	28,930	28,930	-
20	549 *	MISC OTHER POWER EXP	DEM/EGY	9,315	9,315	0	-	-	-	9,315	9,315	-
21	550	RENTS	DEM	-	-	0	-	-	-	-	-	-
22	551	MTCE, SUPV & ENG	EGY	-	-	-	-	-	-	-	-	-
23	552 *	MTCE OF STRUCTURES	EGY	1,879	-	1,879	-	-	-	1,879	-	1,879
24	553	MTCE OF GENERAL PLANT	DEM/EGY	37,241	36,545	697	-	-	-	37,241	36,545	697
25	554	MTCE OTHER MISC	EGY	1,266	-	1,266	-	-	-	1,266	-	1,266
26	556	LOAD DISPATCHING	DEM	(956)	(956)	0	-	-	-	(956)	(956)	-
27		TOTAL OTHER PRODUCTION *		77,675	73,833	3,842	-	-	-	77,675	73,833	3,842
28												
29	* includes solar	TOTAL PRODUCTION O&M *		124,402	95,092	29,310	-	-	-	124,402	95,092	29,310
30												
31		PRODUCTION O&M INTERNAL ALLOCATOR, DERIVED ON PROD. O&M TAB										
32		Steam Production Maintenance Expense		Total	Demand	Energy						
33		Demand (Account 511 / Accounts 511 to 514)		27,219	3,810	23,409						
34		Energy (Accounts 512+513+514 / Accounts 511 to 514)	P1000	100.0%	14.0%	86.0%						

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LINE				SUBSTATIONS					LINES		
NO.	ACCT	DESCRIPTION	ALLOC	TOTAL TRANSM.	SUBST. TOTAL	PROD STEP-UP	TRANSM. HI-VOLT	SUBTRANS COMMON	LINES TOTAL	TRANSM. HI-VOLT	SUBTRANS COMMON
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1		<u>Operations Expense</u>									
2	561	LOAD DISPATCHING		2,641							
3	562	STATION EXPENSE		1,448							
4		Subtotal	T1000	4,088	4,088	1,428	832	1,828			
5											
6											
7	563	OVERHEAD LINE EXPENSE		130							
8	564	UNDERGROUND LINE EXPENSE		-							
9		Subtotal	T1001	130					130	78	52
10											
11	565	TRANSM BY OTHERS	Direct Hi-Volt	-					-	-	
12											
13	560	OPER, SUPV & ENG		916							
14	566	MISC TRANS EXP		1,801							
15	567	RENTS		-							
16		Subtotal Misc Operations	T1002	2,717	2,634	920	536	1,177	84	50	34
17											
18		<u>Maintenance Expense</u>									
19	571	MTCE OF OH LINES		1,493					1,493		1,493
20	572	MTCE OF UG LINES		-							
21		Subtotal Maint of Lines	Direct Lines	1,493	-				1,493	-	1,493
22											
23	568	MTCE, SUPV & ENG		-							
24	569	MTCE OF STRUCTURES		1,881							
25	570	MTCE OF STA EQP		1,229							
26	573	MTCE OF MISC PLANT [also acct 574]		-							
27		Subtotal	T1000	3,111	3,111	1,087	633	1,391	-		
28											
29											
30		TOTAL TRANSMISSION EXPENSE		11,540	9,832	3,435	2,002	4,395	1,707	128	1,579

TRANSMISSION PLANT INTERNAL ALLOCATORS DERIVED ON TRANSM. PLT TAB									
35	Transmission Substation Equip. & Structures		538,923	188,278	109,727	240,918			
36	Plant Accounts 352, 353 & Substation Land	T1000	100.00%	34.94%	20.36%	44.70%			
37									
38									
39	Transmission Substation Poles, Lines & Fixtures						708,540	424,460	284,080
40	Plant Accounts 354 to 359, & Line Land	T1001	100.0%	59.91%	40.09%				
41									
42	TRANSMISSION O&M INTERNAL ALLOCATOR DERIVED ON TRANSM. O&M TAB								
43	Transmission Operations Expense			4,218	1,428	832	1,828	78	52
44	Accounts 561-564	T1002			33.9%	19.7%	43.3%	1.8%	1.2%
45									
46									

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LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	SUBSTA PRIMARY	OH LINES					UG LINES					TRANSFORMERS					SERVICES Cust	ST LGTS Cust	METERS Cust	INTERRUPT EQUIP Cust	
						DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust	DIRECT Cust	PRIMARY Demand	PRIMARY MDS Cust	SEC Demand	SEC MDS Cust					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
1		OPERATION EXPENSE																							
2	580	OPER, SUPV & ENG EXP	D1006	1,569	151	37	282	271	49	80	0	95	84	11	2	0	1	3	5	136	100	261	-		
3	501	LOAD DISPATCH	D1006	1,182	114	28	213	204	37	90	0	72	63	9	2	0	1	2	4	103	75	198	-		
4	582	STATION EXPENSE	D1003	1,037	1,037																				
5	583	OH LINE EXPENSE	D1001	6,682		286	2,283	2,192	394	647										868					
6	584	UG LINE EXPENSE	D1002	902							0	387	341	47	9					117					
7	585	ST LIGHTING & SIGN EXP	Direct	1,858																	1,858				
8	586	METER EXPENSE	Direct	5,604																		5,604			
9	587	CUST INSTALLTN EXP	Direct Services								1	761	671	92	17										
10	588	MISC DISTR EXP	D1006	12,533	1,207	293	2,256	2,166	390	640											1,088	798	2,063		
11	589	RENTS	Direct Substation	377																					
12		TOTAL OPERATIONS		31,743	2,896	854	5,034	4,833	870	1,428	1	1,315	1,160	159	30	0	4	10	25	47	2,313	2,831	8,144	-	
13																									
14		MAINTENANCE EXPENSE																							
15	590	MTCE, SUPV & ENG	D1004	-	-																				
16	591	MTCE OF STRUCTURES	Direct Substation	(174)	(174)																				
17	592	MTCE OF STA EQP	D1003	2,569	2,509																				
18	593	MTCE OF OH LINES	D1001	15,814		613	4,720	4,531	616	1,339											1,795				
19	594	MTCE OF UG LINES	D1002	4,801							2	1,875	1,743	238	45						898				
20	595	MTCE OF TRANSFORMERS	Direct	218																					
21	596	MTCE OF ST LIGHTING	Direct	821													10	28	64	118		621			
22	597	MTCE OF METERS	Direct	863																		863			
23	598	MISC MTCE	D1004	-	-																				
24		TOTAL MAINTENANCE		22,453	2,335	613	4,720	4,531	616	1,339	2	1,975	1,743	238	45	-	10	28	64	118	2,393	621	863	0	
25																									
26		TOTAL DISTRIBUTION O&M EXPENSE		54,195	5,221	1,287	8,755	8,364	1,685	2,768	3	3,290	2,903	397	75	-	14	38	89	165	4,706	3,452	8,007	-	
27																									
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																							
29		PIS: Poles, Overhead Lines & Services		625,308		38,617	282,016	270,722	48,723	79,971											107,259			0	
30		Plant Accounts 364, 365 & 369 (OH%)	D1001	100%		4.4%	34.2%	32.8%	5.9%	9.7%											13.0%			0.00%	
31																									
32		PIS: Underground Lines & Services		932,218							396	400,188	353,059	45,259	9,173						121,154			0	
33		Plant Accounts 368, 367 & 369 (UG %)	D1002	100%							0.0%	42.8%	37.8%	5.2%	1.0%						13.0%			0	
34																								0	
35		PIS: Station Equipment		368,438	368,438																			0	
36		Plant Account 362	D1003	0%	100.0%																			0	
37																								0	
38		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTR O&M TAB																							
39		Distribution Maintenance Expense		22,453	2,335	613	4,720	4,531	616	1,339	2	1,875	1,743	238	45		10	28	64	118	2,393	621	863	-	
40		Sumo Distribution Accts 591-597	D1004	100.0%	10.4%	2.7%	21.0%	20.2%	3.6%	6.0%	0.0%	8.8%	7.8%	1.1%	0.2%	0.0%	0.0%	0.1%	0.3%	0.5%	10.7%	2.8%	3.8%	0.0%	
41																									
42		Distribution Operations Expense		16,459	1,414	296	2,283	2,192	394	647	0	387	341	47	9						898	1,858	5,904	-	
43		Sumo Distribution Accts 582-587, 589	D1005	100.0%	8.6%	1.8%	13.9%	13.3%	2.4%	3.9%	0.0%	2.4%	2.1%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	11.3%	34.0%	0.0%	
44																									
45		Distribution O&M Expense		38,911	3,748	809	7,004	6,723	1,210	1,886	2	2,302	2,084	285	54		10	28	64	118	3,379	2,478	6,467	-	
46		Sumo Internal Allocators D1004 & D1005	D1006	100.0%	9.6%	2.3%	18.0%	17.3%	3.1%	5.1%	0.0%	6.1%	5.4%	0.7%	0.1%	0.0%	0.0%	0.1%	0.2%	0.3%	8.7%	6.4%	16.8%	0.0%	
47																									
48																									

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LINE NO.	ACCT	DESCRIPTION	ALLOC	TOTAL	SUBSTA		OH LINES				UG LINES				TRANSFORMERS				SERVICES	ST LGTS	METERS	INTERRUP.			
					PRIMARY	DIRECT	PRIMARY	SEC	SEC	DIRECT	PRIMARY	SEC	SEC	DIRECT	PRIMARY	SEC	SEC	Cust					Cust	Cust	EQUIP.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
1		OPERATION EXPENSE																							
2	500	OPER. SUPV & ENG EXP	D1006	1,569	151	37	553	-	129	-	0	179	-	14	-				7	-	136	100	261	-	
3	581	LOAD DISPATCH	D1006	1,182		28	417	-	87	-	0	135	-	10	-				6	-	103	75	196	-	
4	582	STATION EXPENSE	D1003	1,037	1,037																				
5	583	OH LINE EXPENSE	D1001	6,962		206	4,475	-	1,042	-											888			-	
6	584	UG LINE EXPENSE	D1002	902							0	728	-	56	-						117			-	
7	585	ST LIGHTING & SIGN EXP	Direct	1,856																		1,856		-	
8	586	METER EXPENSE	Direct	5,604																			5,604	-	
9	587	CUST INSTALLTN EXP	Direct Services		1,207	283	4,421	-	1,029	-	1	1,432	-	109	-				12	-	59	1,058	798	2,083	-
10	588	MISC DISTR EXP	D1006	12,533	1,207																				
11	589	RENTS	Direct Substation	377	377																				
12		TOTAL OPERATIONS		31,743	2,998	654	9,867	-	2,297	-	1	2,475	-	189	-	0	14	0	72	-	2,313	2,831	8,144	-	
13																									
14		MAINTENANCE EXPENSE																							
15	590	MTCE, SUPV & ENG	D1004	-	-																				
16	591	MTCE OF STRUCTURES	Direct Substation	(174)	(174)																				
17	592	MTCE OF STA EQP	D1003	2,509	2,509																				
18	593	MTCE OF OH LINES	D1001	13,814		813	9,252	-	2,154	-															
19	594	MTCE OF UG LINES	D1002	4,601							2	3,718	-	283	-							1,795	568	-	
20	595	MTCE OF TRANSFORMERS	Direct	218																					
21	596	MTCE OF ST LIGHTING	Direct	821																		821		-	
22	597	MTCE OF METERS	Direct	863																			863	-	
23	598	MISC MTCE	D1004	-	-																				
24		TOTAL MAINTENANCE		22,453	2,335	813	9,252	-	2,154	-	2	3,718	-	283	-	-	36	-	183	-	2,383	621	863	0	
25																									
26		TOTAL DISTRIBUTION O&M EXPENSE		64,195	8,221	1,287	19,119	-	4,451	-	3	6,193	-	472	-	-	50	-	254	-	4,708	3,452	9,007	-	
27																									
28		DISTRIBUTION PLANT INTERNAL ALLOCATORS DERIVED ON DISTRIBUTION PLANT TAB																							
29		PIB: Poles, Overhead Lines & Services		825,308		36,817	552,738	-	128,693	-												107,259		0	
30		Plant Accounts 354, 365 & 369 (OH %)	D1001	100%		4.4%	67.0%	0.0%	15.6%	0.0%												13.0%		0.00%	
31																									
32		PIB: Underground Lines & Services		932,216							396	753,247	-	57,432	-							121,154		0	
33		Plant Accounts 368, 387 & 309 (UG %)	D1002	100%							0.0%	80.6%	0.0%	6.2%	0.0%							13.0%		0.00%	
34																									
35		PIB: Station Equipment		366,438		368,438																		0	
36		Plant Account 352	D1003	0%																				0.00%	
37																									
38		DISTRIBUTION O&M INTERNAL ALLOCATORS DERIVED ON DISTR. O&M TAB																							
39		Distribution Maintenance Expense		22,453	2,335	613	9,252	-	2,154	-	2	3,718	-	283	-							2,383	621	863	
40		Sums Distribution Accts 591-597	D1004	100.0%	10.4%	2.7%	41.2%	0.0%	6.6%	0.0%	0.0%	16.8%	0.0%	1.3%	0.0%	0.0%	0.2%	0.0%	0.8%	0.0%	10.7%	2.8%	3.8%	0.0%	
41																									
42		Distribution Operations Expense		16,459	1,414	296	4,475	-	1,042	-	0	728	-	56	-							888	1,856	5,604	
43		Sums Distribution Accts 582-587, 589	D1005	100.0%	8.6%	1.8%	27.2%	0.0%	6.3%	0.0%	0.0%	4.4%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%	11.3%	34.0%	0.0%	
44																									
45		Distribution O&M Expense		38,911	3,749	909	13,727	-	3,198	-	2	4,446	-	339	-							3,379	2,478	6,467	
46		Sums Internal Allocators D1004 & D1005	D1006	100.0%	9.8%	2.3%	35.3%	0.0%	8.2%	0.0%	0.0%	11.4%	0.0%	0.9%	0.0%	0.0%	0.1%	0.0%	0.5%	0.0%	8.7%	6.4%	16.6%	0.0%	
47																									
48																									

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TAMPA ELECTRIC COMPANY						
ANALYSIS OF OTHER CUSTOMER EXPENSES (Accts 901-916) (\$000)					PAGE 62	
FOR THE FORECAST PERIOD ENDING 12-31-25						
LINE NO.	ACCT	DESCRIPTION	CUSTOMER EXPENSE	ADJUSTS (Note 1)	ADJUSTED CUSTOMER EXPENSE	O&M REPORT LINE ITEM
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		<u>CUSTOMER ACCOUNTS</u>				
2	901	Supervision	0	0	0	Billing & Records
3	902	Meter Reading	4,394	0	4,394	Meter Reading
4	903	Cust Records & Collections	29,377	0	29,377	Billing & Records
5	904	Uncollectible Accts	5,797	0	5,797	Uncollectible
6	905	Misc Cust Accounts Exp	0	0	0	Billing & Records
7						
8		Subtotal	39,568	0	39,568	
9						
10						
11		<u>CUST SERVICE & INFO</u>				
12	907	Supervision	0	0	0	
13	908	Customer Assistance	62,701	(61,196)	1,504	
14	909	Info & Instructional Exp	5,484	(1,823)	3,661	
15	910	Misc Cust Service	0	0	0	
16						
17		Subtotal	68,185	(63,020)	5,165	Info Non-Recov
18						
19		<u>SALES EXPENSE</u>				
20	911	Supervision	0	0	0	
21	912	Demonstrate & Selling	335	(24)	312	
22	913	Advertising	0	0	0	
23	916	Misc Sales Exp	0	0	0	
24						
25		Subtotal	335	(24)	312	Sales
26						
27						
28		TOTAL OTHER CUSTOMER EXPENSE	108,088	(63,043)	45,044	

Note 1: Adjusted to remove amounts recovered through the Conservation Cost Recovery Clause (ECCR)

LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER CUST	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND (incl. GSU)	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY		DISTR CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1		A&G: PLANT RELATED																
2	931	Rents		1,860	(4)	1,857												
3	407.3	Tax Credit		(5,523)		(5,523)												
4	932	Mtce of General Plant		1,934		1,934												
5		TOTAL PLANT RELATED A&G		(1,728)	(4)	(1,732)	(1,011)	(924)	(87)	(147)	(72)	(75)	(542)	(218)	(165)	(53)	(324)	(31)
6			PIS1000 & PIS1001				58.40%	91.36%	8.64%	8.47%	48.93%	51.07%	31.31%	40.19%	75.59%	24.41%	59.81%	1.82%
8	924	Property Insurance		19,612		19,612	15,112	15,112	-	923	-	923	3,576	1,091	1,091	-	2,485	-
8	92400	Storm Reserve		-		-	-	-	-	-	-	-	-	-	-	-	-	-
9		Ratios Derived on Property Insurance Tab		19,612	-	19,612	15,112	15,112	-	923	-	923	3,576	1,091	1,091	-	2,485	-
10		TOTAL PLANT RELATED A&G*		17,884	(4)	17,880	14,101	14,189	(87)	778	(72)	848	3,034	873	926	(53)	2,161	(31)
12		A&G: LABOR RELATED																
13	920	Admin & General Salaries	includes solar	73,042	-	73,042												
14	921	Office Supplies & Expenses		5,203		5,203												
15	922	Admin Exp Transferred-CR		(58,311)		(58,311)												
16	923	Outside Services Employed		35,273		35,273												
17	925	Injuries & Damages		23,695		23,695												
18	926	Employee Pensions & Benefits	includes solar	42,359	(1,065)	41,294												
19	928	Regulatory Comm Exp		2,106	-	2,106												
20	929	Dupl Charges - Fringe Alloc		-		-												
21	930	Misc General Expenses		18,419	(316)	18,104												
22		TOTAL LABOR RELATED A&G*	L1000 & L1001	141,787	(1,381)	140,407	59,290	46,936	12,384	7,576	1,988	5,588	49,712	18,290	18,302	1,988	31,422	23,828
23							42.23%	79.11%	20.89%	5.40%	26.24%	73.76%	35.41%	36.79%	89.13%	10.87%	63.21%	16.97%
25		TOTAL ADMIN & GENERAL EXP		159,671	(1,384)	158,287	73,391	61,095	12,296	8,352	1,916	6,436	52,747	19,163	17,228	1,935	33,584	23,797

*The Allocators are applied in two steps. First the functional split; then there is a secondary subfunction allocator applied

DERIVATION OF PLANT INTERNAL ALLOCATOR - DERIVED ON REPORTS TAB	Alloc.	PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distri. Total	Distri. Demand	Distri. Prim. Dem	Distri. Sec. Dem	Distri. Cust.	Other Total
Plant in Service, all Plant: Source: Reports Tab, Page 18		13,492,110	7,879,702	7,199,154	680,548	1,142,697	559,080	583,617	4,224,568	1,687,915	1,283,435	414,480	2,526,653	245,144
Functionalization of Plant in Service	Functionalization: PIS 1000	100.00%	58.40%			8.47%			31.31%					1.82%
Sub Functions of Plant Accts Prod., Transm. & Distri.	Subfunctions: PIS 1001	100.00%	91.36%	8.64%	100.00%	48.93%	51.07%	100.00%	40.19%	75.59%	24.41%	59.81%		
DERIVATION OF LABOR O&M ALLOCATOR - DERIVED ON LABOR O&M TAB														
Total Labor O&M Expense (derived within this tab)		96,792	40,873	32,336	8,537	5,223	1,370	3,852	34,270	12,609	11,238	1,371	21,662	16,427
Functionalization of Labor O&M	Functionalization: L1000	100.00%	42.23%			5.40%			35.41%					16.97%
Sub Functions of Labor O&M	Subfunctions: L1001	100.00%	79.11%	20.89%	100.00%	26.24%	73.76%	100.00%	36.79%	89.13%	10.87%	63.21%		

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

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LINE NO.	ACCT	TITLE	ALLOC	TOTAL COMPANY			PRODUCTION			TRANSMISSION			DISTRIBUTION				OTHER	
				TOTAL COMPANY	TOTAL ADJUSTS	ADJ. TOTAL COMPANY	TOTAL PROD.	DEMAND (incl. GSU)	ENERGY	TOTAL TRANSM.	SUBTOTAL HVOLT	SUBTOTAL SUBTRN	TOTAL DISTRIB.	SUBTOTAL DEMAND	PRIMARY	SCNDRY		DISTR CUST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1		A&G: PLANT RELATED																
2	931	Rents		1,860	(4)	1,857												
3	407.3	Tax Credit		(5,523)		(5,523)												
4	932	Mtce of General Plant		1,934		1,934												
5		TOTAL PLANT RELATED A&G		(1,728)	(4)	(1,732)	(1,011)	(924)	(87)	(147)	(72)	(75)	(542)	(412)	(274)	(138)	(130)	(31)
6			PIS1000 & PIS1001				58.40%	91.36%	8.64%	8.47%	48.93%	51.07%	31.31%	76.07%	66.55%	33.45%	23.93%	1.82%
8	924	Property Insurance		19,612		19,612	15,112	15,112	-	923	-	923	3,576	1,091	1,091	-	2,485	-
9	92400	Storm Reserve		-		-	-	-	-	-	-	-	-	-	-	-	-	-
10		Ratios Derived on Property Insurance Tab		19,612		19,612	15,112	15,112	-	923	-	923	3,576	1,091	1,091	-	2,485	-
11		TOTAL PLANT RELATED A&G*		17,884	(4)	17,880	14,101	14,189	(87)	776	(72)	848	3,034	678	816	(138)	2,356	(31)
13		A&G: LABOR RELATED																
14	920	Admin & General Salaries	includes solar	73,042		73,042												
15	921	Office Supplies & Expenses		5,203		5,203												
16	922	Admin Exp Transferred-CR		(58,311)		(58,311)												
17	923	Outside Services Employed		35,273		35,273												
18	925	Injuries & Damages		23,695		23,695												
19	926	Employee Pensions & Benefits	includes solar	42,359	(1,065)	41,294												
20	928	Regulatory Comm Exp		2,106		2,106												
21	929	Dupl Charges - Fringe Alloc		-		-												
22	930	Misc General Expenses		18,419	(316)	18,104												
23		TOTAL LABOR RELATED A&G*		141,787	(1,381)	140,407	59,290	46,906	12,384	7,576	1,988	5,588	49,712	32,121	27,384	4,737	17,592	23,828
24			L1000 & L1001				42.23%	79.11%	20.89%	5.40%	26.24%	73.76%	35.41%	64.61%	85.25%	14.75%	35.39%	16.97%
25		TOTAL ADMIN & GENERAL EXP		159,671	(1,384)	158,287	73,391	61,095	12,296	8,352	1,916	6,436	52,747	32,799	28,200	4,599	19,947	23,797

*The Allocators are applied in two steps. First the functional split; then there is a secondary subfunction allocator applied

DERIVATION OF PLANT INTERNAL ALLOCATOR - DERIVED ON REPORTS TAB	Alloc.	PIS Plant Total	Prod. Total	Prod. Demand**	Prod. Energy	Transm. Total	Transm. Hi Volt	Transm. Subtrans.	Distr. Total	Distr. Demand	Distr. Prim. Dem	Distr. Sec. Dem	Distr. Cust.	Other Total
Plant in Service, all Plant: Source: Reports Tab, Page 18		13,492,110	7,879,702	7,199,154	680,548	1,142,697	559,080	583,617	4,224,568	3,213,538	2,138,740	1,074,798	1,011,030	245,144
Functionalization of Plant in Service	PIS 1000	100.00%	58.40%		8.47%				31.31%					1.82%
Sub Functions of Plant Accts Prod., Transm. & Distri.	PIS 1001	100.00%	91.36%	8.64%	100.00%	48.93%	51.07%	100.00%	76.07%	66.55%	33.45%	23.93%		
DERIVATION OF LABOR O&M ALLOCATOR - DERIVED ON LABOR O&M TAB														
Total Labor O&M Expense (derived within this tab)		96,792	40,873	32,336	8,537	5,223	1,370	3,852	34,270	22,143	18,877	3,266	12,127	16,427
Functionalization of Labor O&M	L1000	100.00%	42.23%		5.40%				35.41%					16.97%
Sub Functions of Labor O&M	L1001	100.00%	79.11%	20.89%	100.00%	26.24%	73.76%	100.00%	64.61%	85.25%	14.75%	35.39%		

**The Transmission GSU labor portion is included in Production Demand totals in allocator L1001 above.

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
 PAGE 83 OF 100
 FILED: 04/02/2024

TAMPA ELECTRIC COMPANY				
FUNCTIONALIZATION & CLASSIFICATION OF PROPERTY INSURANCE EXPENSE (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-25				
PAGE 65				
(1)	(2)	(3)	(4)	(5)
1	(1) G/L PROPERTY INSURANCE EXPENSE			
2				
3	ACCOUNT NUMBER	INSURANCE TYPE	FUNCTIONAL	COST (000's)
4	924 (excl Storm Accrual)	GENERAL	GENERAL	\$ 19,612
5	6700400	T&D PROPERTY	TRANS. & DISTRI.	\$ -
6		TOTAL		
7				
8	(2) FUNCTIONALIZATION OF ACCT 924.00 BASED ON STORM RESERVE, COVERED ASSETS			
9				
10		Gross Plant	Risk Management Provides	
11	DESCRIPTION	T&D Only	Functional Storm Accrual Split	COST (000's)
12	STORM RESERVE			\$ -
13				
14	Based on Property Insurance	Production, includes solar	0.28	\$ -
15	(not property values as above)	Transmission	0.06	\$ -
16		Distribution	0.66	\$ -
17				
18	PROD-DEMAND	-	100.00%	-
19	PROD-ENERGY	-		-
20	TRANS - DEMAND	534,187	50.43%	\$ -
21	SUBTRANS - DEMAND	524,998	49.57%	\$ -
22	DIST PRI - DEMAND	1,095,982	29.71%	\$ -
23	DIST SEC - DEMAND	389,602	10.56%	\$ -
24	DIST - CUST	2,203,291	59.73%	\$ -
25				
26	TOTAL	4,748,060		\$ -
27				
28	(3) FUNCTIONALIZATION OF GENERAL INSURANCE BASED ON PROP. INSURANCE VALUES			
29				
30		Property Insurance	Property Insurance	
31	DESCRIPTION	Values	%s	COST (000's)
32	GENERAL PROPERTY INSURANCE			\$ 19,612
33				
34	PROD-DEMAND	6,481,609	77.06%	\$ 15,112
35	TRANS - DEMAND	395,801	4.71%	\$ 923
36	DIST PRI - DEMAND	467,833	5.56%	\$ 1,091
37	DIST - CUST	1,066,009	12.67%	\$ 2,485
38				
39	TOTAL	8,411,252	100%	\$ 19,612
40				
41	(4) SUM OF TOTAL INSURANCE, FUNCTIONALIZATION			
42				
43				
44	DESCRIPTION			COST (000's)
45	PROD-DEMAND			\$ 15,112
46	PROD-ENERGY			\$ -
47	TRANS - DEMAND			\$ 923
48	SUBTRANS - DEMAND			\$ -
49	DIST PRI - DEMAND			\$ 1,091
50	DIST SEC - DEMAND			\$ -
51	DIST - CUST			\$ 2,485
52	OTH - CUST			\$ -
53	TOTAL COMPANY			\$ 19,612

TAMPA ELECTRIC COMPANY							
PRODUCTION PLANT DEPRECIATION EXPENSE (\$000)						PAGE 66	
FOR THE FORECAST PERIOD ENDING 12-31-25							
Line Number	Description	Net Capability (MMkW)	13-Mo Avg Plant Cost	Tools & Steam Common	TOTAL	REQ	FL
					COMPANY	SALES	JURIS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Steam Production						
2	Big Bend Common		17,346	(17,346)	0	0	0
3							
4	Big Bend Unit 1		0	-	-	-	0
5	Big Bend Unit 2		0	-	-	-	0
6	Big Bend Unit 3		0	-	-	-	0
7	Big Bend Unit 4	432	18,938	17,451	36,390	-	36,390
8	Big Bend Unit 4 FGD		12,517		12,517	-	12,517
9	Big Bend Tools Amort.		105	(105)	0	0	0
10							
11	Total Big Bend	432	31,561	17,346	48,907	-	48,907
12							
13	Steam Prod Dismantling		2,301	0	2,301	0	2,301
14							
15	TOTAL STEAM	432	33,863	17,346	51,208	-	51,208
16							
17	Other Production						
18	Big Bend CT4	61	1,280	0	1,280	0	1,280
19	Big Bend CT5	350	6,207	0	6,207	0	6,207
20	Big Bend CT6	350	6,162	0	6,162	0	6,162
21	Big Bend ST1	419	16,904	0	16,904	0	16,904
22	Phillips Station		0	0	-	0	0
23	Solar	1,249	70,700	0	70,700	0	70,700
24	MAcDill AFB	-	3,446	0	3,446	0	3,446
25	Cty of Tpa Prim Mvrs		0	0	0	0	0
26							
27	Bayside Unit 1	768	20,667	0	20,667	0	20,667
28	Bayside Unit 2	954	28,518	0	28,518	0	28,518
29	Bayside Unit 3	56	900	0	900	0	900
30	Bayside Unit 4	56	541	0	541	0	541
31	Bayside Unit 5	56	679	0	679	0	679
32	Bayside Unit 6	56	803	0	803	0	803
33	Bayside Common		9,633	0	9,633	0	9,633
34							
35	Polk 1	220	22,644	0	22,644	0	22,644
36	Polk 2	150	2,025	0	2,025	0	2,025
37	Polk 3	150	1,328	0	1,328	0	1,328
38	Polk 4	150	1,534	0	1,534	0	1,534
39	Polk 5	150	1,425	0	1,425	0	1,425
40	Polk 2 CC	461	16,082	0	16,082	0	16,082
41	Polk Common		7,465	0	7,465	0	7,465
42							
43	Other Prod Dismantling		15,141	0	15,141	0	15,141
44							
45	TOTAL OTHER PROD	5,656	234,083	-	234,083	-	234,083
46							
47	Total Steam & Other Gen	6,088	267,946	17,346	285,292	-	285,292

TAMPA ELECTRIC COMPANY								PAGE 67
TRANSMISSION DEPRECIATION EXPENSE (\$000)								
FOR THE FORECAST PERIOD ENDING 12-31-25								
Line	Acct	Description	13 MO AVG PLANT	HI-VOLT				COMMON
				Total Hi-Volt	Step-Ups & Interconnects	High Volt	Lines	SUBSTATION & LINES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	350	Substation Land	-	-	0	0	0	-
2	350	Line Land	-	-	0	0	0	-
3		Subtotal Land	-	-	-	-	-	-
4								
5	350.01	Line Right of Way	187	101	0	0	101	87
6								
7		Subtotal 350 (substa)	-	-	-	-	-	-
8		Subtotal 350 (lines)	187	101	-	-	101	87
9								
10	TOTAL ACCT 350 - LAND & ROW		187	101	-	-	101	87
11								
12	352	Struct & Improvements	1,655	382	382	0	0	1,273
13	*353	Station Equipment	10,777	6,598	4,017	2,581	0	4,179
14		* includes solar						
15	TOTAL ACCTS 352 & 353 *		12,433	6,980	4,400	2,581	0	5,452
16								
17	354	Towers & Fixtures	66	47	0	0	47	18
18								
19	355	Poles & Fixtures	13,165	8,515	0	0	8,515	4,650
20	356	OH Conductors	5,673	2,775	0	0	2,775	2,898
21	356.01	Clearing ROW	22	16	0	0	16	5
22	357	UG Conduit	79	-	0	0	0	79
23	358	UG Cables & Fixtures	346	-	0	0	0	346
24	359	Roads & Trails	356	301	0	0	301	56
25								
26	TOTAL ACCTS 354-359		19,706	11,654	-	-	11,654	8,052
27								
28								
29	TOTAL TRANSMISSION *		32,326	18,735	4,400	2,581	11,755	13,591
30								
31								
32	SUMMARY							
33	TOTAL TRANS SUBSTATION *		12,433	6,980	4,400	2,581	0	5,452
34	TOTAL TRANS LINES		19,893	11,755	-	-	11,755	8,139

LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
				360	360	361	362	364	365	366	368	369.01	369.02	370	371	373
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Installations on	Street
				Land	Land		Equipment		Conductors	UG	Xformers	Services	Services		Customers' Premises	Lighting
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	<u>DISTRIBUTION DEPREC EXPENSE</u>															
2	SUBSTATIONS DIRECT	DEM	-													
3	SUBSTATIONS COMMON	DEM	9,807			876	8,931									
4	SUBSTATIONS	TOTAL	9,807			876	8,931									
5																
6																
7	POLES DIRECT	CUST	2,045					2,045								
8	POLES PRIMARY	DEM	8,790					8,790								
9	POLES PRIMARY (MDS)	CUST	10,388					10,388								
10	POLES SECONDARY	DEM	2,456					2,456								
11	POLES SECONDARY (MDS)	CUST	3,306					3,306								
12	POLES	TOTAL	26,995					26,995								
13																
14	OH LINES DIRECT	CUST	107						107							
15	OH LINES PRIMARY	DEM	3,395						3,395							
16	OH LINES PRIMARY (MDS)	CUST	2,535						2,535							
17	OH LINES SECONDARY	DEM	240						240							
18	OH LINES SECONDARY (MDS)	CUST	662						662							
19	OH LINES	TOTAL	6,939						6,939							
20																
21	UG LINES DIRECT	CUST	10								10					
22	UG LINES PRIMARY	DEM	10,532								10,532					
23	UG LINES PRIMARY (MDS)	CUST	9,292								9,292					
24	UG LINES SECONDARY	DEM	1,270								1,270					
25	UG LINES SECONDARY (MDS)	CUST	241								241					
26	UG LINES	TOTAL	21,346								21,346					
27																
28	TRANSFORMERS DIRECT	CUST	-													
29	TRANSFORMERS PRIMARY	DEM	1,781								1,781					
30	TRANSFORMERS PRIMARY (MDS)	CUST	4,666								4,666					
31	TRANSFORMERS SECONDARY	DEM	11,491								11,491					
32	TRANSFORMERS SECONDARY (MDS)	CUST	21,257								21,257					
33	TRANSFORMERS	TOTAL	39,195								39,195					
34	SERVICES	CUST	5,783									1,719	4,063			
35	METERS	CUST	15,404											15,404		
36	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST	-													
37	STREET LIGHTING	CUST	15,232													15,232
38	DISTRIBUTION DEPREC EXPENSE	DEM	49,762			876	8,931	11,246	3,635	11,809	13,272	-	-	-	-	-
39	DISTRIBUTION DEPREC EXPENSE	CUST	90,937			-	-	15,748	3,304	9,544	25,923	1,719	4,063	15,404	-	15,232
40																
41	DISTRIBUTION DEPREC EXPENSE	TOTAL	140,700			876	8,931	26,995	6,939	21,346	39,195	1,719	4,063	15,404	-	15,232

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
 PAGE 87 OF 100
 FILED: 04/02/2024

LINE	DESCRIPTION	FUNCTION	TOTAL	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	
				360	350	361	362	364	365	368	368	369.01	369.02	370	371	373	
(1)	(2)	(3)	(4)	Line	Sub	Structures	Station	Poles	OH	367	Line	OH	UG	Meters	Installations on	Street	
				Land	Land		Equipment		Conductors	UG	Xformers	Services	Services		Customers' Premises	Lighting	
				(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
1	DISTRIBUTION DEPREC EXPENSE																
2	SUBSTATIONS DIRECT	DEM	-														
3	SUBSTATIONS COMMON	DEM	9,807			876	8,931										
4	SUBSTATIONS	TOTAL	9,807			876	8,931										
5																	
6																	
7	POLES DIRECT	CUST	2,045					2,045									
8	POLES PRIMARY	DEM	19,187					19,187									
9	POLES PRIMARY (MDS)	CUST	-														
10	POLES SECONDARY	DEM	5,762					5,762									
11	POLES SECONDARY (MDS)	CUST	-														
12	POLES	TOTAL	26,995					26,995									
13																	
14	OH LINES DIRECT	CUST	107						107								
15	OH LINES PRIMARY	DEM	5,930						5,930								
16	OH LINES PRIMARY (MDS)	CUST	-														
17	OH LINES SECONDARY	DEM	902						902								
18	OH LINES SECONDARY (MDS)	CUST	-														
19	OH LINES	TOTAL	6,939						6,939								
20																	
21	UG LINES DIRECT	CUST	10								10						
22	UG LINES PRIMARY	DEM	19,824								19,824						
23	UG LINES PRIMARY (MDS)	CUST	-														
24	UG LINES SECONDARY	DEM	1,512								1,512						
25	UG LINES SECONDARY (MDS)	CUST	-														
26	UG LINES	TOTAL	21,346								21,346						
27																	
28	TRANSFORMERS DIRECT	CUST	-														
29	TRANSFORMERS PRIMARY	DEM	6,446									6,446					
30	TRANSFORMERS PRIMARY (MDS)	CUST	-														
31	TRANSFORMERS SECONDARY	DEM	32,749									32,749					
32	TRANSFORMERS SECONDARY (MDS)	CUST	-														
33	TRANSFORMERS	TOTAL	39,195									39,195					
34																	
35	SERVICES	CUST	5,783										1,719	4,063			
36	METERS	CUST	15,404												15,404		
37	INSTALLATIONS ON CUSTOMERS' PREMISES	CUST	-														
38	STREET LIGHTING	CUST	15,232														15,232
39																	
40	DISTRIBUTION DEPREC EXPENSE	DEM	102,120	-	-	876	8,931	24,950	6,832	21,336	39,195	-	-	-	-	-	-
41	DISTRIBUTION DEPREC EXPENSE	CUST	38,580	-	-	-	-	2,045	107	10	-	1,719	4,063	15,404	-	-	15,232
	DISTRIBUTION DEPREC EXPENSE	TOTAL	140,700	-	-	876	8,931	26,995	6,939	21,346	39,195	1,719	4,063	15,404	-	-	15,232

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TAMPA ELECTRIC COMPANY
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 FULL MDS
 WITNESS: WILLIAMS
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(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS

LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838
3	ADJUSTMENTS				
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382
	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
5	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356
6	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439
7	TRANS - HV/Lines	1.4150%	\$ 16,490	\$ 946	\$ 4,083
8	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479
9	DIST - DstPri	11.6176%	\$ 135,386	\$ 7,770	\$ 33,522
10	DIST - DstSec	1.4134%	\$ 16,471	\$ 945	\$ 4,078
11	DIST - Cust	22.4013%	\$ 261,054	\$ 14,982	\$ 64,638
12	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949
13	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544
	ARO - DIRECT		DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE
14	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774
15	PROD-ENERGY		\$ -	\$ -	\$ -
16	TRANSMISSION		\$ -	\$ -	\$ -
17	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917
18	GENERAL		\$ 269	\$ -	\$ 147
19	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838

(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE
20	PROD-DEMAND *	\$ 407,136	\$ 22,334	\$ 100,130
21	PROD-ENERGY	\$ 102,740	\$ 5,896	\$ 25,439
22	TRANS - DEMAND	\$ 16,490	\$ 946	\$ 4,083
23	SUBTRANS - DEMAND	\$ 46,363	\$ 2,661	\$ 11,479
24	DIST PRI - DEMAND	\$ 142,546	\$ 7,770	\$ 35,439
25	DIST SEC - DEMAND	\$ 16,471	\$ 945	\$ 4,078
26	DIST - CUST	\$ 261,054	\$ 14,982	\$ 64,638
27	OTH - CUST	\$ 197,960	\$ 11,346	\$ 49,095
28	TOTAL *	\$ 1,190,759	\$ 66,881	\$ 294,382

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TAMPA ELECTRIC COMPANY
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 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF GENERAL & INTANGIBLE EQUIP / EXPENSES (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-25

(1) ALLOCATION OF GENERAL PLANT (INCLUDING ARO) TO FUNCTIONS

LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	GENERAL & INTANGIBLE		\$ 1,165,350	\$ 66,881	\$ 288,544
2	ARO *	* includes solar	\$ 25,409	\$ 689	\$ 5,838
3	ADJUSTMENTS				
4	TOTAL *		\$ 1,190,759	\$ 67,571	\$ 294,382
5	GENERAL & INTANGIBLE	LABOR % DISTRIBUTION	COST	DEPREC EXPENSE	DEPREC RESERVE
6	PROD-DEMAND	33.3940%	\$ 389,157	\$ 22,334	\$ 96,356
7	PROD-ENERGY	8.8162%	\$ 102,740	\$ 5,896	\$ 25,439
8	TRANS - HiVLines	1.4150%	\$ 16,490	\$ 946	\$ 4,083
9	SUBTRANS - Substa	3.9784%	\$ 46,363	\$ 2,661	\$ 11,479
10	DIST - DstPri	19.5379%	\$ 227,685	\$ 13,067	\$ 56,375
11	DIST - DstSec	3.3704%	\$ 39,277	\$ 2,254	\$ 9,725
12	DIST - Cust	12.5240%	\$ 145,948	\$ 8,376	\$ 36,137
13	OTH - Oth Cust	16.9640%	\$ 197,690	\$ 11,346	\$ 48,949
14	TOTAL GEN & INTAN.	100.0000%	\$ 1,165,350	\$ 66,881	\$ 288,544
15	ARO - DIRECT		DIRECT ASSIGNED ARO FUNCTIONAL \$'S	DEPREC EXPENSE	DEPREC RESERVE
16	PROD-DEMAND *	* includes solar	\$ 17,979	\$ -	\$ 3,774
17	PROD-ENERGY		\$ -	\$ -	\$ -
18	TRANSMISSION		\$ -	\$ -	\$ -
19	DISTRIBUTION		\$ 7,160	\$ -	\$ 1,917
20	GENERAL		\$ 269	\$ -	\$ 147
21	TOTAL ARO *		\$ 25,409	\$ -	\$ 5,838

(2) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE
22	PROD-DEMAND *	\$ 407,136	\$ 22,334	\$ 100,130
23	PROD-ENERGY	\$ 102,740	\$ 5,896	\$ 25,439
24	TRANS - DEMAND	\$ 16,490	\$ 946	\$ 4,083
25	SUBTRANS - DEMAND	\$ 46,363	\$ 2,661	\$ 11,479
26	DIST PRI - DEMAND	\$ 234,845	\$ 13,067	\$ 58,293
27	DIST SEC - DEMAND	\$ 39,277	\$ 2,254	\$ 9,725
28	DIST - CUST	\$ 145,948	\$ 8,376	\$ 36,137
29	OTH - CUST	\$ 197,960	\$ 11,346	\$ 49,095
30	TOTAL *	\$ 1,190,759	\$ 66,881	\$ 294,382

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TAMPA ELECTRIC COMPANY
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 COST OF SERVICE STUDY
 FULL MDS
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(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO

LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	11.5%	\$ 12,593	\$ 951	\$ 5,788
14	Secondary	4.1%	\$ 4,477	\$ 338	\$ 2,058
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259

(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO

LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	11.62%	\$ 9,842	\$ 743	\$ 4,523
27	DIST - DstSec	1.41%	\$ 1,197	\$ 90	\$ 550
28	DIST - Cust	22.40%	\$ 18,978	\$ 1,433	\$ 8,722
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937

(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))

LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND	\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY	\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND	\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND	\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND	\$ 22,435	\$ 1,694	\$ 10,311
36	DIST SEC - DEMAND	\$ 5,674	\$ 429	\$ 2,608
37	DIST - CUST	\$ 18,978	\$ 1,433	\$ 8,722
38	OTH - CUST	\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL	\$ 109,214	\$ 8,248	\$ 50,195

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TAMPA ELECTRIC COMPANY
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 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TELECOMMUNICATIONS EQUIP / EXPENSES (\$000) PAGE 73
 FOR THE FORECAST PERIOD ENDING 12-31-25

(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON TELECOMM DEPT ANALYSIS / MEMO

LINE (1)	DESCRIPTION (2)	RATIO (3)	COST (4)	DEPREC EXPENSE (5)	DEPREC RESERVE (6)
1	397Bal		\$ 109,214		
2	397Exp			\$ 8,248	
3	397Res				\$ 50,195
4					
5	PRODUCTION				
6	Demand	1.6%	\$ 1,769	\$ 134	\$ 813
7					
8	TRANSMISSION				
9	Transmission	4.1%	\$ 4,467	\$ 337	\$ 2,053
10	SubTransmission	1.1%	\$ 1,190	\$ 90	\$ 547
11					
12	DISTRIBUTION (ALLOC TO PRI / SEC BASED ON PTD PLT)				
13	Primary	10.1%	\$ 10,979	\$ 829	\$ 5,046
14	Secondary	5.6%	\$ 6,091	\$ 460	\$ 2,800
15	SUB-TOTAL DISTRIBUTION	15.6%	\$ 17,070	\$ 1,289	\$ 7,846
16					
17	TOTAL Prod, Transm, Distri	22.4300%	\$ 24,497	\$ 1,850	\$ 11,259

(2) ALLOCATION OF GENERAL TO FUNCTIONS ABOVE BASED ON LABOR RATIO

LINE	DESCRIPTION	LABOR %	PLANT	DEPREC EXPENSE	DEPREC RESERVE
18	General Plant Portion		\$ 84,717	\$ 6,398	\$ 38,937
19					
20	Production - Demand	33.39%	\$ 28,290	\$ 2,136	\$ 13,002
21	Production - Energy	8.82%	\$ 7,469	\$ 564	\$ 3,433
22					
23	TRANS - HVLines	1.42%	\$ 1,199	\$ 91	\$ 551
24	SUBTRANS - Substa	3.98%	\$ 3,370	\$ 255	\$ 1,549
25					
26	DIST - DstPri	19.54%	\$ 16,552	\$ 1,250	\$ 7,607
27	DIST - DstSec	3.37%	\$ 2,855	\$ 216	\$ 1,312
28	DIST - Cust	12.52%	\$ 10,610	\$ 801	\$ 4,876
29	OTH - Oth Cust	16.96%	\$ 14,371	\$ 1,085	\$ 6,605
30	TOTAL	100.0000%	\$ 84,717	\$ 6,398	\$ 38,937

(3) TOTAL FUNCTIONALIZATION AND CLASSIFICATION (SUM (1) + (2))

LINE	DESCRIPTION	COST	DEPREC EXPENSE	DEPREC RESERVE
31	PROD-DEMAND	\$ 30,060	\$ 2,270	\$ 13,816
32	PROD-ENERGY	\$ 7,469	\$ 564	\$ 3,433
33	TRANS - DEMAND	\$ 5,666	\$ 428	\$ 2,604
34	SUBTRANS - DEMAND	\$ 4,561	\$ 344	\$ 2,096
35	DIST PRI - DEMAND	\$ 27,531	\$ 2,079	\$ 12,653
36	DIST SEC - DEMAND	\$ 8,947	\$ 676	\$ 4,112
37	DIST - CUST	\$ 10,610	\$ 801	\$ 4,876
38	OTH - CUST	\$ 14,371	\$ 1,085	\$ 6,605
39	TOTAL	\$ 109,214	\$ 8,248	\$ 50,195

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TAMPA ELECTRIC COMPANY
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 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-25

(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG

LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 31,049	\$ 8,681	\$ 2,167
3		39203		\$ 80,731	\$ 30,234	\$ 3,366
4		39204		\$ -	\$ -	\$ -
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ 5,533
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 6,412	\$ 2,375	\$ 364
10		39213		\$ 1,071	\$ 305	\$ 65
11		39214		\$ -	\$ -	\$ -
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ 428
13						
14						
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ 5,961

(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS

LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ 428
17						
18	TRANS - HiVLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -
20	DIST - DstPri	\$ 11,249	20.10%	\$ 22,471	\$ 7,823	\$ -
21	DIST - DstSec	\$ 1,369	2.45%	\$ 2,734	\$ 952	\$ -
22	DIST - Cust	\$ 21,692	38.76%	\$ 43,330	\$ 15,085	\$ -
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ 428

(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ 428
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -
28	DIST PRI - DEMAND	\$ 22,471	\$ 7,823	\$ -
29	DIST SEC - DEMAND	\$ 2,734	\$ 952	\$ -
30	DIST - CUST	\$ 43,330	\$ 15,085	\$ -
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ 428

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TAMPA ELECTRIC COMPANY
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 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY
 FUNCTIONALIZATION OF TRANSPORTATION EQUIP / EXPENSES (\$000)
 FOR THE FORECAST PERIOD ENDING 12-31-25

(1) DIRECT ASSIGNMENTS TO FUNCTIONS BASED ON PLANT ACCTG

LINE (1)	FUNCTIONAL AREA (2)	FERCACCT (3)	RATIO (4)	COST (5)	RESERVE (6)	DEPRE EXP (7)
1	ENERGY DELIVERY	39201		\$ -	\$ -	\$ -
2		39202		\$ 31,049	\$ 8,681	\$ 2,167
3		39203		\$ 80,731	\$ 30,234	\$ 3,366
4		39204		\$ -	\$ -	\$ -
5	TOTAL ENERGY DELIVERY			\$ 111,780	\$ 38,915	\$ 5,533
6						
7						
8	ENERGY SUPPLY	39211		\$ -	\$ -	\$ -
9		39212		\$ 6,412	\$ 2,375	\$ 364
10		39213		\$ 1,071	\$ 305	\$ 65
11		39214		\$ -	\$ -	\$ -
12	TOTAL ENERGY SUPPLY			\$ 7,483	\$ 2,681	\$ 428
13						
14						
15	TOTAL VEHICLE PLANT			\$ 119,263	\$ 41,595	\$ 5,961

(2) DETAIL FUNCTIONALIZATION BASED ON LABOR RATIOS WITHIN FUNCTIONS

LINE	FUNCTIONAL AREA	LABOR EXPENSE \$ AMOUNT	T, D & OTHER LABOR DISTRI. %	COST	RESERVE	DEPRE
16	PROD-DEMAND			\$ 7,483	\$ 2,681	\$ 428
17						
18	TRANS - HiVLines	\$ 1,370	2.45%	\$ 2,737	\$ 953	\$ -
19	SUBTRANSMISSION	\$ 3,852	6.88%	\$ 7,695	\$ 2,679	\$ -
20	DIST - DstPri	\$ 18,919	33.81%	\$ 37,791	\$ 13,156	\$ -
21	DIST - DstSec	\$ 3,264	5.83%	\$ 6,519	\$ 2,270	\$ -
22	DIST - Cust	\$ 12,127	21.67%	\$ 24,225	\$ 8,433	\$ -
23	OTH - Oth Cust	\$ 16,427	29.35%	\$ 32,813	\$ 11,423	\$ -
24	TOTAL	\$ 55,959	100.00%	\$ 119,263	\$ 41,595	\$ 428

(3) SUMMARIZED FUNCTIONALIZATION AND CLASSIFICATION

LINE	FUNCTIONAL AREA	COST	RESERVE	DEPRE
25	PROD-DEMAND	\$ 7,483	\$ 2,681	\$ 428
26	TRANS - DEMAND	\$ 2,737	\$ 953	\$ -
27	SUBTRANS - DEMAND	\$ 7,695	\$ 2,679	\$ -
28	DIST PRI - DEMAND	\$ 37,791	\$ 13,156	\$ -
29	DIST SEC - DEMAND	\$ 6,519	\$ 2,270	\$ -
30	DIST - CUST	\$ 24,225	\$ 8,433	\$ -
31	OTH - CUST	\$ 32,813	\$ 11,423	\$ -
32	TOTAL FUNCTIONALIZATION	\$ 119,263	\$ 41,595	\$ 428

TAMPA ELECTRIC COMPANY
 DOCKET NO. 20240026-EI
 COST OF SERVICE STUDY
 FULL MDS
 WITNESS: WILLIAMS
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TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 76		
(1)	(2)	(3)	(4)	(5)
1	(1) TAXES OTHER THAN INCOME BY CATEGORY			
2	DESCRIPTION	G/L COST	ADJUSTMENTS	ADJUSTED COST
3	PAYROLL TAXES, includes solar	\$ 16,362		\$ 16,362
4	PROPERTY TAXES	\$ 84,796		\$ 84,796
5	MISC TAXES	\$ (136)		\$ (136)
6	REGULATORY FEE	\$ 1,826	\$ (694)	\$ 1,132
7	REVENUE TAXES	\$ -		\$ -
8	TOTAL, includes solar	\$ 102,848		\$ 102,154
9				
10	(2) FUNCTIONALIZATION OF PAYROLL TAXES BASED ON LABOR RATIOS			
11	DESCRIPTION	LABOR	LABOR %	COST
12	PAYROLL TAXES			\$ 16,362
13				
14	PROD-DEMAND, includes solar	32,336	33.39%	\$ 5,464
15	PROD-ENERGY	8,537	8.82%	\$ 1,443
16	TRANS - DEMAND	1,370	1.42%	\$ 232
17	SUBTRANS - DEMAND	3,852	3.98%	\$ 651
18	DIST PRI - DEMAND	11,249	11.62%	\$ 1,901
19	DIST SEC - DEMAND	1,369	1.41%	\$ 231
20	DIST - CUST	21,692	22.40%	\$ 3,665
21	OTH - CUST	16,427	16.96%	\$ 2,776
22	TOTAL, includes solar	96,832	100.00%	\$ 16,362
23				
24	(3) FUNCTIONALIZATION OF PROPERTY TAXES BASED ON TOTAL PLANT (PIS + PHFFU)			
25	DESCRIPTION	TOTAL PLANT	TOTAL PLT %	COST
26	PROPERTY TAXES			\$ 84,796
27				
28	PROD-DEMAND	7,225,507	53.28%	\$ 45,179
29	PROD-ENERGY	680,548	5.02%	\$ 4,255
30	TRANS - DEMAND	570,453	4.21%	\$ 3,567
31	SUBTRANS - DEMAND	594,794	4.39%	\$ 3,719
32	DIST PRI - DEMAND	1,304,025	9.62%	\$ 8,154
33	DIST SEC - DEMAND	414,480	3.06%	\$ 2,592
34	DIST - CUST	2,526,653	18.63%	\$ 15,798
35	OTH - CUST	245,144	1.81%	\$ 1,533
36	TOTAL	13,561,605	100.00%	\$ 84,796
37				
38	(4) FUNCTIONALIZATION OF REGULATORY FEE ASSESSMENT BASED ON RATE BASE			
39	DESCRIPTION	RATE BASE	RATE BASE %	COST
40	REGULATORY ASSESS. FEE			\$ 1,132
41				
42	PROD-DEMAND	5,483,176	55.63%	\$ 629
43	PROD-ENERGY	412,367	4.18%	\$ 47
44	TRANS - DEMAND	432,533	4.39%	\$ 50
45	SUBTRANS - DEMAND	469,527	4.76%	\$ 54
46	DIST PRI - DEMAND	938,763	9.52%	\$ 108
47	DIST SEC - DEMAND	264,784	2.69%	\$ 30
48	DIST - CUST	1,655,014	16.79%	\$ 190
49	OTH - CUST	200,427	2.03%	\$ 23
50	TOTAL	9,856,592	100.00%	\$ 1,132
51				
52	(5) FUNCTIONALIZATION OF OTHER TAXES BASED ON RATE BASE			
53	DESCRIPTION	RATE BASE	RATE BASE %	COST
54	OTHER TAXES			\$ (136)
55				
56	PROD-DEMAND	5,483,176	55.63%	\$ (76)
57	PROD-ENERGY	412,367	4.18%	\$ (6)
58	TRANS - DEMAND	432,533	4.39%	\$ (6)
59	SUBTRANS - DEMAND	469,527	4.76%	\$ (6)
60	DIST PRI - DEMAND	938,763	9.52%	\$ (13)
61	DIST SEC - DEMAND	264,784	2.69%	\$ (4)
62	DIST - CUST	1,655,014	16.79%	\$ (23)
63	OTH - CUST	200,427	2.03%	\$ (3)
64	TOTAL	9,856,592	100.00%	\$ (136)
65				
66	(6) TOTAL FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME			
67	DESCRIPTION			TOTAL COST
68	TOTAL TAXES OTHER			
69	PROD-DEMAND, includes solar			\$ 51,197
70	PROD-ENERGY			\$ 5,739
71	TRANS - DEMAND			\$ 3,842
72	SUBTRANS - DEMAND			\$ 4,417
73	DIST PRI - DEMAND			\$ 10,149
74	DIST SEC - DEMAND			\$ 2,850
75	DIST - CUST			\$ 19,631
76	OTH - CUST			\$ 4,329
77	TOTAL, includes solar			\$ 102,154

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 77		
(1)	(2)	(3)	(4)	(5)
1	(1) TAXES OTHER THAN INCOME BY CATEGORY			
2	DESCRIPTION	G/L COST	ADJUSTMENTS	ADJUSTED COST
3	PAYROLL TAXES, includes solar	\$ 16,362		\$ 16,362
4	PROPERTY TAXES	\$ 84,796		\$ 84,796
5	MISC TAXES	\$ (136)		\$ (136)
6	REGULATORY FEE	\$ 1,826	\$ (694)	\$ 1,132
7	REVENUE TAXES	\$ -		\$ -
8	TOTAL, includes solar	\$ 102,848		\$ 102,154
9				
10	(2) FUNCTIONALIZATION OF PAYROLL TAXES BASED ON LABOR RATIOS			
11	DESCRIPTION	LABOR	LABOR %	COST
12	PAYROLL TAXES			\$ 16,362
13				
14	PROD-DEMAND, includes solar	32,336	33.39%	\$ 5,464
15	PROD-ENERGY	8,537	8.82%	\$ 1,443
16	TRANS - DEMAND	1,370	1.42%	\$ 232
17	SUBTRANS - DEMAND	3,852	3.98%	\$ 651
18	DIST PRI - DEMAND	18,919	19.54%	\$ 3,197
19	DIST SEC - DEMAND	3,264	3.37%	\$ 551
20	DIST - CUST	12,127	12.52%	\$ 2,049
21	OTH - CUST	16,427	16.96%	\$ 2,776
22	TOTAL, includes solar	96,832	100.00%	\$ 16,362
23				
24	(3) FUNCTIONALIZATION OF PROPERTY TAXES BASED ON TOTAL PLANT (PIS + PHFFU)			
25	DESCRIPTION	TOTAL PLANT	TOTAL PLT %	COST
26	PROPERTY TAXES			\$ 84,796
27				
28	PROD-DEMAND	7,225,507	53.28%	\$ 45,179
29	PROD-ENERGY	680,548	5.02%	\$ 4,255
30	TRANS - DEMAND	570,453	4.21%	\$ 3,567
31	SUBTRANS - DEMAND	594,794	4.39%	\$ 3,719
32	DIST PRI - DEMAND	2,159,331	15.92%	\$ 13,502
33	DIST SEC - DEMAND	1,074,798	7.93%	\$ 6,720
34	DIST - CUST	1,011,030	7.46%	\$ 6,322
35	OTH - CUST	245,144	1.81%	\$ 1,533
36	TOTAL	13,561,605	100.00%	\$ 84,796
37				
38	(4) FUNCTIONALIZATION OF REGULATORY FEE ASSESSMENT BASED ON RATE BASE			
39	DESCRIPTION	RATE BASE	RATE BASE %	COST
40	REGULATORY ASSESS. FEE			\$ 1,132
41				
42	PROD-DEMAND	5,483,176	55.63%	\$ 629
43	PROD-ENERGY	412,367	4.18%	\$ 47
44	TRANS - DEMAND	432,533	4.39%	\$ 50
45	SUBTRANS - DEMAND	469,527	4.76%	\$ 54
46	DIST PRI - DEMAND	1,529,952	15.52%	\$ 176
47	DIST SEC - DEMAND	672,571	6.82%	\$ 77
48	DIST - CUST	656,038	6.66%	\$ 75
49	OTH - CUST	200,427	2.03%	\$ 23
50	TOTAL	9,856,592	100.00%	\$ 1,132
51				
52	(5) FUNCTIONALIZATION OF OTHER TAXES BASED ON RATE BASE			
53	DESCRIPTION	RATE BASE	RATE BASE %	COST
54	OTHER TAXES			\$ (136)
55				
56	PROD-DEMAND	5,483,176	55.63%	\$ (76)
57	PROD-ENERGY	412,367	4.18%	\$ (6)
58	TRANS - DEMAND	432,533	4.39%	\$ (6)
59	SUBTRANS - DEMAND	469,527	4.76%	\$ (6)
60	DIST PRI - DEMAND	1,529,952	15.52%	\$ (21)
61	DIST SEC - DEMAND	672,571	6.82%	\$ (9)
62	DIST - CUST	656,038	6.66%	\$ (9)
63	OTH - CUST	200,427	2.03%	\$ (3)
64	TOTAL	9,856,592	100.00%	\$ (136)
65				
66	(6) TOTAL FUNCTIONALIZATION & CLASSIFICATION OF TAXES OTHER THAN INCOME			
67	DESCRIPTION			TOTAL COST
68	TOTAL TAXES OTHER			
69	PROD-DEMAND, includes solar			\$ 51,197
70	PROD-ENERGY			\$ 5,739
71	TRANS - DEMAND			\$ 3,842
72	SUBTRANS - DEMAND			\$ 4,417
73	DIST PRI - DEMAND			\$ 16,853
74	DIST SEC - DEMAND			\$ 7,340
75	DIST - CUST			\$ 8,437
76	OTH - CUST			\$ 4,329
77	TOTAL, includes solar			\$ 102,154

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)		PAGE 78		
FOR THE FORECAST PERIOD ENDING 12-31-25				
(1)	(2)	(3)	(4)	(5)
1	(1) INCOME TAXES INPUTS			
2	DESCRIPTION			COST
3	Gain / Loss On Disposition Of Assets		\$ \$	-
4	Allowed Interest Expense			182,346,952
5				
6	PERMANENT ADJUSTMENTS			
7	Depr - AFUDC ^{Equity}			1,000
8	Club Dues			867,734
9	Meals			75,000
10	Penalties			6,244,879
11	Solar ITC			
12	Transportation Fringe			131,158
13	TOTAL PERMANENT ADJUSTMENTS			7,319,771
14				
15				
16	TRUE-UPS, ADJUSTMENTS, ITC AND PDA			
17	Parent Debt Adjustment (PDA) - Retail Only			(12,936,000)
18	Surveillance Report, Schedule 2 - Page 2 of 3			
19				
20	State Deferred Timing			
21	Medicare Part D Amortization-State			-
22	M&E + Payroll Rate Change			-
23				
24	Federal Tax Items			
25	Adjustments to Federal Deferred (Excess Deferred)			(26,794,648)
26	Production Tax Credit (PTC)			(35,387,805)
27				
28	Federal GBC - R&D			(1,800,000)
29	ITC			(12,876,019)
30	TAX WKSHEET: TOTAL TRUE-UPS, ADJUSTMENTS & ITC			(76,858,472)
31				
32	RETAIL MANUAL BALANCING ADJUSTMENT		\$	591,787
33				
34	Parent Debt Adjustment (PDA) - Retail Only		\$	(12,936,000)
35				
36	TOTAL TRUE-UPS, ADJUSTMENTS, ITC, AND PDA (INCLUDING BALANCING)		\$	(89,202,685)
37				
38	(2) FUNCTIONALIZATION OF GAIN / LOSS ON DISPOSTION			
39	DESCRIPTION	PLANT IN SVC	PLT IN SVC %	COST
40	GAIN / LOSS ON DISP			\$ -
41				
42	PROD-DEMAND	7,199,154	53.36%	\$ -
43	PROD-ENERGY	680,548	5.04%	\$ -
44	TRANS - DEMAND	559,080	4.14%	\$ -
45	SUBTRANS - DEMAND	583,617	4.33%	\$ -
46	DIST PRI - DEMAND	1,283,435	9.51%	\$ -
47	DIST SEC - DEMAND	414,480	3.07%	\$ -
48	DIST - CUST	2,526,653	18.73%	\$ -
49	OTH - CUST	245,144	1.82%	\$ -
50	TOTAL	13,492,110	100.00%	\$ -

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)				
FOR THE FORECAST PERIOD ENDING 12-31-25		PAGE 79		
(1)	(2)	(3)	(4)	(5)
51				
52				
53	(3) FUNCTIONALIZATION OF INTEREST EXPENSE			
54	DESCRIPTION	RATE BASE	RATE BASE %	COST
55	INTEREST EXPENSE			\$ 182,347
56				
57	PROD-DEMAND	5,483,176	55.63% \$	101,439
58	PROD-ENERGY	412,367	4.18% \$	7,629
59	TRANS - DEMAND	432,533	4.39% \$	8,002
60	SUBTRANS - DEMAND	469,527	4.76% \$	8,686
61	DIST PRI - DEMAND	938,763	9.52% \$	17,367
62	DIST SEC - DEMAND	264,784	2.69% \$	4,899
63	DIST - CUST	1,655,014	16.79% \$	30,618
64	OTH - CUST	200,427	2.03% \$	3,708
65	TOTAL	9,856,592	100.00% \$	182,347
66				
67				
68	(4) FUNCTIONALIZATION OF PERMANENT TIMING DIFFERENCES			
69	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
70	PERMANENT DIFFERENCES			\$ 7,320
71				
72	PROD-DEMAND	5,483,176	55.63% \$	4,072
73	PROD-ENERGY	412,367	4.18% \$	306
74	TRANS - DEMAND	432,533	4.39% \$	321
75	SUBTRANS - DEMAND	469,527	4.76% \$	349
76	DIST PRI - DEMAND	938,763	9.52% \$	697
77	DIST SEC - DEMAND	264,784	2.69% \$	197
78	DIST - CUST	1,655,014	16.79% \$	1,229
79	OTH - CUST	200,427	2.03% \$	149
80	TOTAL	9,856,592	100.00% \$	7,320
81				
82				
83	(5) FUNCTIONALIZATION OF ADJUSTMENTS, TRUE-UPS, ITC, AND PDA TO INCOME TAXES			
84	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
85	ADJ'S TO INCOME TAXES, TRUE-UPS, ITC, AND PDA*			\$ (89,203)
86				
87	PROD-DEMAND	5,483,176	55.63% \$	(68,583)
88	PROD-ENERGY	412,367	4.18% \$	(4,743)
89	TRANS - DEMAND	432,533	4.39% \$	(1,523)
90	SUBTRANS - DEMAND	469,527	4.76% \$	(1,139)
91	DIST PRI - DEMAND	938,763	9.52% \$	(4,002)
92	DIST SEC - DEMAND	264,784	2.69% \$	(1,260)
93	DIST - CUST	1,655,014	16.79% \$	(7,111)
94	OTH - CUST	200,427	2.03% \$	(842)
95	TOTAL	9,856,592	100.00% \$	(89,203)
*PDA excludes wholesale transmission, ITC and PTC only allocated to production, all other amounts allocated on rate base.				

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)		PAGE 80		
FOR THE FORECAST PERIOD ENDING 12-31-25				
(1)	(2)	(3)	(4)	(5)
1	(1) INCOME TAXES INPUTS			
2	DESCRIPTION			COST
3	Gain / Loss On Disposition Of Assets		\$ \$	-
4	Allowed Interest Expense			182,346,952
5				
6	PERMANENT ADJUSTMENTS			
7	Depr - AFUDC ^{Equity}			1,000
8	Club Dues			867,734
9	Meals			75,000
10	Penalties			
11	Solar ITC			6,244,879
12	Transportation Fringe			131,158
13	TOTAL PERMANENT ADJUSTMENTS			7,319,771
14				
15				
16	TRUE-UPS, ADJUSTMENTS, ITC AND PDA			
17	Parent Debt Adjustment (PDA) - Retail Only			(12,936,000)
18	Surveillance Report, Schedule 2 - Page 2 ^{of 3}			
19				
20	State Deferred Timing			
21	Medicare Part D Amortization-State			-
22	M&E + Payroll Rate Change			-
23				
24	Federal Tax Items			
25	Adjustments to Federal Deferred (Excess Deferred)			(26,794,648)
26	Production Tax Credit (PTC)			(35,387,805)
27				
28	Federal GBC - R&D			(1,800,000)
29				
30	ITC			(12,876,019)
31	TAX WKSHEET: TOTAL TRUE-UPS, ADJUSTMENTS & ITC			(76,858,472)
32				
33	RETAIL MANUAL BALANCING ADJUSTMENT		\$	591,787
34				
35	Parent Debt Adjustment (PDA) - Retail Only		\$	(12,936,000)
36				
37	TOTAL TRUE-UPS, ADJUSTMENTS, ITC, AND PDA (INCLUDING BALANCING)		\$	(89,202,685)
38				
39	(2) FUNCTIONALIZATION OF GAIN / LOSS ON DISPOSTION			
40	DESCRIPTION	PLANT IN SVC	PLT IN SVC %	COST
41	GAIN / LOSS ON DISP			\$ -
42				
43	PROD-DEMAND	7,199,154	53.36%	\$ -
44	PROD-ENERGY	680,548	5.04%	\$ -
45	TRANS - DEMAND	559,080	4.14%	\$ -
46	SUBTRANS - DEMAND	583,617	4.33%	\$ -
47	DIST PRI - DEMAND	2,138,740	15.85%	\$ -
48	DIST SEC - DEMAND	1,074,798	7.97%	\$ -
49	DIST - CUST	1,011,030	7.49%	\$ -
50	OTH - CUST	245,144	1.82%	\$ -
51	TOTAL	13,492,110	100.00%	\$ -

TAMPA ELECTRIC COMPANY		MINIMUM DISTRIBUTION SYSTEM (MDS) NOT EMPLOYED		
FUNCTIONALIZATION & CLASSIFICATION OF INCOME TAXES ITEMS (\$000)		PAGE 81		
FOR THE FORECAST PERIOD ENDING 12-31-25				
(1)	(2)	(3)	(4)	(5)
51				
52				
53	(3) FUNCTIONALIZATION OF INTEREST EXPENSE			
54	DESCRIPTION	RATE BASE	RATE BASE %	COST
55	INTEREST EXPENSE			\$ 182,347
56		5,483,176	55.63%	\$ 101,439
57	PROD-DEMAND	412,367	4.18%	\$ 7,629
58	PROD-ENERGY	432,533	4.39%	\$ 8,002
59	TRANS - DEMAND	469,527	4.76%	\$ 8,686
60	SUBTRANS - DEMAND	1,529,952	15.52%	\$ 28,304
61	DIST PRI - DEMAND	672,571	6.82%	\$ 12,443
62	DIST SEC - DEMAND	656,038	6.66%	\$ 12,137
63	DIST - CUST			
64	OTH - CUST	200,427	2.03%	\$ 3,708
65	TOTAL	9,856,592	100.00%	\$ 182,347
66				
67				
68	(4) FUNCTIONALIZATION OF PERMANENT TIMING DIFFERENCES			
69	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
70	PERMANENT DIFFERENCES			\$ 7,320
71		5,483,176	55.63%	\$ 4,072
72	PROD-DEMAND	412,367	4.18%	\$ 306
73	PROD-ENERGY	432,533	4.39%	\$ 321
74	TRANS - DEMAND	469,527	4.76%	\$ 349
75	SUBTRANS - DEMAND	1,529,952	15.52%	\$ 1,136
76	DIST PRI - DEMAND	672,571	6.82%	\$ 499
77	DIST SEC - DEMAND	656,038	6.66%	\$ 487
78	DIST - CUST			
79	OTH - CUST	200,427	2.03%	\$ 149
80	TOTAL	9,856,592	100.00%	\$ 7,320
81				
82				
83	(5) FUNCTIONALIZATION OF ADJUSTMENTS, TRUE-UPS, ITC, AND PDA TO INCOME TAXES			
84	DESCRIPTION	RATE BASE \$	RATE BASE %	COST
85	ADJ'S TO INCOME TAXES, TRUE-UPS, ITC, AND PDA*			\$ (89,203)
86				
87	PROD-DEMAND	5,483,176	55.63%	\$ (68,583)
88	PROD-ENERGY	412,367	4.18%	\$ (4,743)
89	TRANS - DEMAND	432,533	4.39%	\$ (1,523)
90	SUBTRANS - DEMAND	469,527	4.76%	\$ (1,139)
91	DIST PRI - DEMAND	1,529,952	15.52%	\$ (4,002)
92	DIST SEC - DEMAND	672,571	6.82%	\$ (1,260)
93	DIST - CUST	656,038	6.66%	\$ (7,111)
94	OTH - CUST	200,427	2.03%	\$ (842)
95	TOTAL	9,856,592	100.00%	\$ (89,203)

*PDA excludes wholesale transmission, ITC and PTC only allocated to production, all other amounts allocated on rate base.



MINIMUM FILING REQUIREMENTS

SCHEDULE E

SUPPLEMENTAL OPT OUT STUDY (REDACTED)

Tampa Electric Company - Non-Standard Meter Rider (NSMR) Cost Analysis

2025 2026 2027 2028 2029

Expenses (One-Time per Participant)

Expenses (One-Time per Participant)	2025	2026	2027	2028	2029	
<u>One-time Costs to Establish NSMR</u>						
1 Customer Service participant enrollment for eligible customers @ 9 mins/customer						Customer Care Specialist will take calls for opt-out participants, explain tariff details, and set up account, handle initial questions/issues to support enrollment.
2 B&I AMI Opt Out action items for ineligible customers @ 14 mins/customer						Based on 3 minute estimate to fill out the form and 7-15 minute range for conversation with the customer.
3 Planner Dispatcher to reroute meter @ 5 mins/customer						Planner/Dispatcher to move meter into new route.
4 Meter Field Rep to exchange meter @ 50 mins/customer						Meter Field Rep to travel to customer premise, remove existing meter and replace with opt-out meter, close work orders.
5 Vehicle to exchange meter @ 50 mins/customer						Use of a Pickup 1/4 ton 4x2 vehicle to change out meter
						Sum of rows (1) through (5)
Total One-Time Charge						
						\$6.71
						\$44.95

Development of Monthly Rates

<u>Current Rates</u>						
1 Monthly Rate per meter	\$19.13	\$19.13	\$19.13	\$19.13	\$19.13	Monthly rate to capture meter reading expenses and annual IT System maintenance cost
<u>Current Participants</u>						
2 NSMR	557	557	557	557	557	Estimated cumulative number of NSMR Customers
<u>Annual Revenue</u>						
3 NSMR	<u>\$127,918</u>	<u>\$127,918</u>	<u>\$127,918</u>	<u>\$127,918</u>	<u>\$127,918</u>	(12 months) * (# of participants) * (Monthly Rate)
Total Annual Revenue	\$127,918	\$127,918	\$127,918	\$127,918	\$127,918	

Target Rate to Achieve \$0 NPV: **\$19.13 Total Monthly Charge per Participant**
 \$ 0.6289 Daily Charge Per Participant

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Metering Services - Ongoing

TEC

557 : Estimated # NSMR Customers

Topic Area	Topic Details	Rate	Hours to Complete	Unit Cost	Frequency	# of Events Annually	Annual Cost	Assumptions
Monthly Meter Reading done by TEC employee	Manual meter reads each month includes average travel time between NSMR customers and time to exit vehicle, locate meter, probe meter, and return to vehicle.		0.33		Monthly per NSMR Customer	134		Hourly rate for work performed by Meter Field Representative
Monthly Meter Reading - Vehicle	Meter Field Representative employee vehicle costs for duration of monthly meter reading throughout the route, per customer	\$ 8.05	0.33	\$ 2.68	Monthly per NSMR Customer	134	\$ 358.96	Assumes employee uses Pickup 1/4 Ton 4x2
Monthly Meter Reading done by Contractor	Manual meter reads each month includes average travel time between NSMR customers and time to exit vehicle, locate meter, probe meter, and return to vehicle.		0.33		Monthly per NSMR Customer	6,553		Hourly rate for work performed by Contractor. Rate is inclusive of vehicle cost. Contractors are strictly on-cycle only.
Off-cycle Meter Reading	Manual off-cycle meter reads. Necessary due to inability to perform Remote Order Fulfillment services for non-standard meters (bill complaints, move in/move out, re-reads)		0.75		Annually for 2.6% of NSMR Customers	15		Assumes 2.635% of NSMR customers have off cycle reads/year.
Off-cycle Meter Reading - Vehicle	Meter Field Representative employee vehicle costs for duration of off-cycle meter reading		0.75		Annually for 2.6% of NSMR Customers	15		Assumes employee uses Pickup 1/4 Ton 4x2
IT System Maintenance	SAP/CRB overall maintenance is estimated at \$30k per month and Opt-Out contributes about 1/10 which is \$3k per month.	\$ 5.38	N/A	\$3000/month	Monthly per NSMR Customer	12	\$ 36,000.00	Shared costs with all other non-AMI in MV90 are designated to O&M. It was determined that no ongoing maintenance for Field Net or PCAD is necessary.
							\$ 127,906.02	Annual Total
							\$10,658.83	Total Monthly costs
							\$19.13	Costs per NSMR Customer per Month

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Labor Rates

Labor Rates

TEC

	Customer Service Professional	Business & Industry Account Specialist	Meter Field Rep (Union)	Planner Dispatcher (re-route - field)	Meter Field Rep (Reads) (Union)	Contractor (Rate inclusive of vehicle costs)
Annual Job Value						
Hours Per Year	2,080	2,080	2,080	2,080	2,080	2,080
Hourly Rate 2025						

Total Hourly

	A	B	C	D	E	F	G	H	I	
1	Monthly Average Fleet Charges									
2	Based on 2025 Estimated Fleet Assessment data									
3										
4										
5										
6										
7	Pickup 1/4 Ton 4x2								Monthly Avg Hourly Rate	8.05
8										
9	<i>Cost Type from Fleet Assmnt</i>									

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Mthly Avg Fleet Charges