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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 Studies - Volume I of IV (Jurisdictional Separation) (Exhibit No. TEC-6).

Thank you for your assistance in connection with this matter.

(Document 26 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**

#### **JURISDICTIONAL SEPARATION: PRESENT RATE STRUCTURE**

Tampa Electric 2025 OB Budget

SUMMARY

LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>OPERATING REVENUES</u>				
2	Sales Revenue	1,488,655	7,929	1,480,725	99.4674%
3	Other Revenues	37,828	82	37,746	99.7825%
4					
5	TOTAL OPERATING REVENUES	1,526,483	8,011	1,518,472	
6					
7					
8	<u>OPERATING EXPENSES</u>				
9	Power Transactions	626	-	626	100.0000%
10	O&M Expense	393,468	1,697	391,771	99.5688%
11	Deprec & Amortiz Expense	533,874	2,438	531,436	99.5433%
12	Taxes Other than Income	102,154	562	101,592	99.4499%
13	Income Taxes	(7,761)	566	(8,327)	107.2931%
14	Gain/(Loss) on Disposal	-	-	-	0.0000%
15					
16	TOTAL OPERATING EXPENSES	1,022,362	5,263	1,017,099	99.4852%
17					
18					
19	NET OPERATING INCOME	504,121	2,748	501,372	99.4548%
20					
21					
22	<u>RATE BASE</u>				
23	Plant in Service	13,492,110	74,032	13,418,078	99.4513%
24	Plant Held for Future Use	69,495	1,461	68,034	97.8977%
25	Working Capital	86,970	299	86,671	99.6559%
26	Construction Work in Progress	231,614	1,439	230,175	99.3787%
27	Less: Depreciation Reserve	4,023,596	18,789	4,004,807	99.5330%
28					
29	TOTAL RATE BASE	9,856,592	58,442	9,798,150	99.4071%

2

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 2 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATING REVENUES - OPREV

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>SALES REVENUE</u>	REV	1,480,725	-	1,480,725	100.0000%
2						
3	<u>MISC SERVICE REVENUE: Acct 451</u>	CUST	18,469	-	18,469	100.0000%
4						
5	<u>RENT REVENUE: Acct 454</u>					
6	Production	DEM	312	-	312	100.0000%
7	Transmission	DEM	756	49	707	93.5213%
8	Subtransmission	DEM	149	10	139	93.5213%
9	Distribution Primary	DEM	14,488	-	14,488	100.0000%
10	Distribution Secondary	DEM	119	-	119	100.0000%
11	TOTAL RENT REVENUE		15,824	59	15,765	99.6297%
12						
13	<u>PLANT RELATED REVENUE: Acct 456</u>					
14	Production	DEM	1,539	-	1,539	100.0000%
15	Production	EGY	145	-	145	100.0000%
16	Transmission	DEM	241	16	225	93.5213%
17	Transmission Firm Whsl.	REV	7,929	7,929	-	0.0000%
18	Subtransmission	DEM	125	8	117	93.5213%
19	Distribution Primary	DEM	274	-	274	100.0000%
20	Distribution Secondary	DEM	89	-	89	100.0000%
21	Distribution	CUST	540	-	540	100.0000%
22	Other	CUST	52	-	52	100.0000%
23	TOTAL PLANT RELATED REVENUE		10,934	7,953	2,981	27.2663%
24						
25	<u>ENERGY-RELATED REVENUE: Acct 456</u>					
26	Steam & Miscellaneous	EGY	494	-	494	100.0000%
27	Other SO2 Whsl	EGY	(0)	(0)	-	0.0000%
28	Subtotal Non-Sales Revenue	SUBTOTAL	494	(0)	494	100.0004%
29	Collect Fee/Sales Tax	EGY	107	-	107	100.0000%
30	Energy Power Sales	EGY	-	-	-	0.0000%
31	Unbilled Revenue	EGY	(70)	-	(70)	100.0000%
32	Subtotal Sales Revenue	SUBTOTAL	37	-	37	100.0000%
33	TOTAL ENERGY RELATED REVENUE		531	(0)	531	100.0003%
34						
35	<u>TOTAL OPERATING REVENUE</u>					
36	Sales (incl Transm Firm Whsl)	REV	1,488,655	7,929	1,480,725	99.4674%
37	Production	DEM	1,851	-	1,851	100.0000%
38	Production	EGY	676	(0)	676	100.0003%
39	Transmission	DEM	996	65	932	93.5213%
40	Subtransmission	DEM	273	18	256	93.5213%
41	Distribution Primary	DEM	14,763	-	14,763	100.0000%
42	Distribution Secondary	DEM	208	-	208	100.0000%
43	Distribution	CUST	540	-	540	100.0000%
44	Other	CUST	18,521	-	18,521	100.0000%
45						
46	TOTAL OPERATING REVENUE		1,526,483	8,011	1,518,472	99.4752%

3

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 3 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>FUEL &amp; POWER TRANSACTIONS</u>					
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	0.0000%
3	Whsl NR SO 2 allowances	EGY	-	-	-	0.0000%
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	0.0000%
5						
6	Retail Reactive Power	DEM	-	-	-	0.0000%
7	Retail NRFuel Handling & Misc.	EGY	626	-	626	100.0000%
8						
9	Production Demand	DEM	-	-	-	0.0000%
10	Production Energy	EGY	626	-	626	100.0000%
11	TOTAL FUEL & POWER TRANSACTIONS O&M		<u>626</u>	<u>-</u>	<u>626</u>	100.0000%
12						
13						
14	<u>PRODUCTION O&amp;M</u>					
15	Production Demand	DEM	95,092	-	95,092	100.0000%
16	Production Demand - Solar	DEM	-	-	-	0.0000%
17	Production Energy	EGY	29,310	-	29,310	100.0000%
18	TOTAL PRODUCTION O&M		<u>124,402</u>	<u>-</u>	<u>124,402</u>	100.0000%
19						
20						
21	<u>TRANSMISSION O&amp;M</u>					
22	Step-Up Substations	DEM	3,435	-	3,435	100.0000%
23						
24	High-Volt Transmission	DEM	2,130	138	1,992	93.5213%
25						
26	Subtransmission					
27	Substations	DEM	4,395	285	4,111	93.5213%
28	LINES	DEM	1,579	102	1,477	93.5213%
29	Subtransmission		<u>5,975</u>	<u>387</u>	<u>5,587</u>	93.5213%
30						
31	TOTAL TRANSMISSION O&M		<u>11,540</u>	<u>525</u>	<u>11,015</u>	95.4499%

4

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 4 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
32	<u>DISTRIBUTION O&amp;M</u>					
33	Substations	DEM	5,221	-	5,221	100.0000%
34						
35	OH LINES Direct	CUST	1,267	-	1,267	100.0000%
36	OH LINES Primary	DEM	9,755	-	9,755	100.0000%
37	OH LINES Primary (MDS)	CUST	9,364	-	9,364	100.0000%
38	OH LINES Secondary	DEM	1,685	-	1,685	100.0000%
39	OH LINES Secondary (MDS)	CUST	2,766	-	2,766	100.0000%
40	TOTAL OH LINES		24,837	-	24,837	100.0000%
41						
42	UG LINES Direct	CUST	3	-	3	100.0000%
43	UG LINES Primary	DEM	3,290	-	3,290	100.0000%
44	UG LINES Primary (MDS)	CUST	2,903	-	2,903	100.0000%
45	UG LINES Secondary	DEM	397	-	397	100.0000%
46	UG LINES Secondary (MDS)	CUST	75	-	75	100.0000%
47	TOTAL UG LINES		6,668	-	6,668	100.0000%
48						
49	Transformers Direct	CUST	-	-	-	0.0000%
50	Transformers Primary	DEM	14	-	14	100.0000%
51	Transformers Primary (MDS)	CUST	36	-	36	100.0000%
52	Transformers Secondary	DEM	89	-	89	100.0000%
53	Transformers Secondary (MDS)	CUST	165	-	165	100.0000%
54	TOTAL Transformers		304	-	304	100.0000%
55						
56	Services	CUST	4,706	-	4,706	100.0000%
57	Meters	CUST	9,007	-	9,007	100.0000%
58	Interruptible Equipment	CUST	-	-	-	0.0000%
59	Street Lighting	CUST	3,452	-	3,452	100.0000%
60						
61	Distribution O&M	DEM	20,451	-	20,451	100.0000%
62	Distribution O&M	CUST	33,744	-	33,744	100.0000%
63						
64	TOTAL DISTRIBUTION O&M		54,195	-	54,195	100.0000%
65						
66						
67	<u>PROD. TRANS &amp; DIST O&amp;M</u>					
68	Production	DEM	98,527	-	98,527	100.0000%
69	Production	EGY	29,310	-	29,310	100.0000%
70	Transmission	DEM	2,130	138	1,992	93.5213%
71	Subtransmission	DEM	5,975	387	5,587	93.5213%
72	Distribution Primary	DEM	18,279	-	18,279	100.0000%
73	Distribution Secondary	DEM	2,171	-	2,171	100.0000%
74	Distribution	CUST	33,744	-	33,744	100.0000%
75	Other	CUST	-	-	-	0.0000%
76	TOTAL PROD, TRANS & DIST O&M		190,137	525	189,612	99.7238%

5

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 5 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
77	<u>PLUS: OTHER CUSTOMER O&amp;M</u>					
78	Uncollectible	CUST	5,797	-	5,797	100.0000%
79	Billing & Records	CUST	29,377	-	29,377	100.0000%
80	Meter Reading	CUST	4,394	-	4,394	100.0000%
81	Cust Svc & Info	CUST	5,165	-	5,165	100.0000%
82	Sales	CUST	312	-	312	100.0000%
83	TOTAL OTHER CUSTOMER O&M		<u>45,044</u>	<u>-</u>	<u>45,044</u>	100.0000%
84						
85	<u>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL STORM ACCRUAL)</u>					
86	Production	DEM	57,915	-	57,915	100.0000%
87	Production - Solar	DEM	3,180	-	3,180	100.0000%
88	Production	EGY	12,296	-	12,296	100.0000%
89	Transmission	DEM	1,916	269	1,647	85.9708%
90	Subtransmission	DEM	6,436	903	5,533	85.9721%
91	Distribution Primary	DEM	17,228	-	17,228	100.0000%
92	Distribution Secondary	DEM	1,935	-	1,935	100.0000%
93	Distribution	CUST	33,584	-	33,584	100.0000%
94	Other	CUST	23,797	-	23,797	100.0000%
95	TOTAL ADMIN & GENERAL O&M		<u>158,287</u>	<u>1,172</u>	<u>157,115</u>	99.2598%
96						
97	<u>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</u>					
98	Production	DEM	-	-	-	0.0000%
99	Production	EGY	-	-	-	0.0000%
100	Transmission	DEM	-	-	-	0.0000%
101	Subtransmission	DEM	-	-	-	0.0000%
102	Distribution Primary	DEM	-	-	-	0.0000%
103	Distribution Secondary	DEM	-	-	-	0.0000%
104	Distribution	CUST	-	-	-	0.0000%
105	Other	CUST	-	-	-	0.0000%
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		<u>-</u>	<u>-</u>	<u>-</u>	0.0000%
107	SUBTOTAL ADMIN & GENERAL O&M		<u>158,287</u>	<u>1,172</u>	<u>157,115</u>	
108						
109	<u>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</u>					
110	Production	DEM	159,622	-	159,622	100.0000%
111	Production	EGY	41,606	-	41,606	100.0000%
112	Transmission	DEM	4,046	407	3,639	89.9459%
113	Subtransmission	DEM	12,411	1,290	11,121	89.6063%
114	Distribution Primary	DEM	35,507	-	35,507	100.0000%
115	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
116	Distribution	CUST	67,328	-	67,328	100.0000%
117	Other	CUST	68,841	-	68,841	100.0000%
118						
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		<u>393,468</u>	<u>1,697</u>	<u>391,771</u>	99.5688%
120						
121	<u>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</u>					
122	Production	DEM	159,622	-	159,622	100.0000%
123	Production	EGY	42,233	-	42,233	100.0000%
124	Transmission	DEM	4,046	407	3,639	89.9459%
125	Subtransmission	DEM	12,411	1,290	11,121	89.6063%

6

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 6 OF 35  
 FILED: 04/02/2024

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12 CP  
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY  
 JURISDICTIONAL SEPARATION STUDY  
 (000's)

PAGE 6

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
126	Distribution Primary	DEM	35,507	-	35,507	100.0000%
127	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
128	Distribution	CUST	67,328	-	67,328	100.0000%
129	Other	CUST	68,841	-	68,841	100.0000%
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		394,094	1,697	392,398	99.5695%

7

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 7 OF 35  
 FILED: 04/02/2024



Tampa Electric 2025 OB Budget

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION DEPREC EXPENSE</u>					
2	Production Demand	DEM	190,419	-	190,419	100.0000%
3	Production Demand - Solar Facilities	DEM	70,700	-	70,700	100.0000%
4	Production Energy	EGY	24,172	-	24,172	100.0000%
5	TOTAL PRODUCTION DEPRE EXPENSE		285,292	-	285,292	100.0000%
6						
7						
8	<u>TRANSMISSION DEPREC EXPENSE</u>					
9	Step-Up Substations	DEM	4,400	-	4,400	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		4,400	-	4,400	100.0000%
12						
13	High-Volt Transmission	DEM	14,335	1,274	13,062	91.1138%
14						
15	Subtransmission					
16	Substations	DEM	5,452	353	5,099	93.5213%
17	LINES	DEM	8,139	527	7,611	93.5213%
18	Subtransmission		13,591	881	12,711	93.5213%
19						
20	TOTAL TRANSMISSION DEPREC EXPENSE		32,326	2,154	30,172	93.3354%

8

Tampa Electric 2025 OB Budget

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION DEPREC EXPENSE</u>					
22	Substations	DEM	9,807	-	9,807	100.0000%
23						
24	Poles Direct	CUST	2,045	-	2,045	100.0000%
25	Poles Primary	DEM	8,790	-	8,790	100.0000%
26	Poles Primary (MDS)	CUST	10,398	-	10,398	100.0000%
27	Poles Secondary	DEM	2,456	-	2,456	100.0000%
28	Poles Secondary (MDS)	CUST	3,306	-	3,306	100.0000%
29	TOTAL POLES		<u>26,995</u>	-	<u>26,995</u>	100.0000%
30						
31	OH LINES Direct	CUST	107	-	107	100.0000%
32	OH LINES Primary	DEM	3,395	-	3,395	100.0000%
33	OH LINES Primary (MDS)	CUST	2,535	-	2,535	100.0000%
34	OH LINES Secondary	DEM	240	-	240	100.0000%
35	OH LINES Secondary (MDS)	CUST	662	-	662	100.0000%
36	TOTAL OH LINES		<u>6,939</u>	-	<u>6,939</u>	100.0000%
37						
38	UG LINES Direct	CUST	10	-	10	100.0000%
39	UG LINES Primary	DEM	10,532	-	10,532	100.0000%
40	UG LINES Primary (MDS)	CUST	9,292	-	9,292	100.0000%
41	UG LINES Secondary	DEM	1,270	-	1,270	100.0000%
42	UG LINES Secondary (MDS)	CUST	241	-	241	100.0000%
43	TOTAL UG LINES		<u>21,346</u>	-	<u>21,346</u>	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	1,781	-	1,781	100.0000%
47	Transformers Primary (MDS)	CUST	4,666	-	4,666	100.0000%
48	Transformers Secondary	DEM	11,491	-	11,491	100.0000%
49	Transformers Secondary (MDS)	CUST	21,257	-	21,257	100.0000%
50	TOTAL Transformers		<u>39,195</u>	-	<u>39,195</u>	100.0000%
51						
52	Services	CUST	5,783	-	5,783	100.0000%
53	Meters	CUST	15,404	-	15,404	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	15,232	-	15,232	100.0000%
56						
57	Total Distribution Expense					
58	Distribution Expense	DEM	49,762	-	49,762	100.0000%
59	Distribution Expense	CUST	90,937	-	90,937	100.0000%
60						
61	TOTAL DISTRIBUTION DEPREC EXPENSE		<u>140,700</u>	-	<u>140,700</u>	100.0000%
62						

9

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 PAGE 9 OF 35  
 FILED: 04/02/2024

PRESENT RATE STRUCTURE  
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 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY  
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 (000's)

Tampa Electric 2025 OB Budget

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
63	<u>PROD, TRANS &amp; DIST DEPREC EXPENSE</u>					
64	Production	DEM	265,519	-	265,519	100.0000%
65	Production	EGY	24,172	-	24,172	100.0000%
66	Transmission	DEM	14,335	1,274	13,062	91.1138%
67	Subtransmission	DEM	13,591	881	12,711	93.5213%
68	Distribution Primary	DEM	34,305	-	34,305	100.0000%
69	Distribution Secondary	DEM	15,458	-	15,458	100.0000%
70	Distribution	CUST	90,937	-	90,937	100.0000%
71	Other	CUST	-	-	-	0.0000%
72						
73	TOTAL PROD, TRANS & DIST DEPREC EXP		458,317	2,154	456,163	99.5299%

Tampa Electric 2025 OB Budget

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
75	Production	DEM	2,270	-	2,270	100.0000%
76	Production	EGY	564	-	564	100.0000%
77	Transmission	DEM	428	28	400	93.5213%
78	Subtransmission	DEM	344	22	322	93.5213%
79	Distribution Primary	DEM	1,694	-	1,694	100.0000%
80	Distribution Secondary	DEM	429	-	429	100.0000%
81	Distribution	CUST	1,433	-	1,433	100.0000%
82	Other	CUST	1,085	-	1,085	100.0000%
83						
84	TOTAL COMMUNICATION EQP DEPREC EXP		<u>8,248</u>	<u>50</u>	<u>8,198</u>	99.3934%
85						
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
87	Production	DEM	428	-	428	100.0000%
88	Production	EGY	-	-	-	0.0000%
89	Transmission	DEM	-	-	-	0.0000%
90	Subtransmission	DEM	-	-	-	0.0000%
91	Distribution Primary	DEM	-	-	-	0.0000%
92	Distribution Secondary	DEM	-	-	-	0.0000%
93	Distribution	CUST	-	-	-	0.0000%
94	Other	CUST	-	-	-	0.0000%
95						
96	TOTAL TRANSPORTATION EQP DEPREC EXP		<u>428</u>	<u>-</u>	<u>428</u>	100.0000%
97						
98	<u>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</u>					
99	Production	DEM	22,182	-	22,182	100.0000%
100	Production - Solar	DEM	152	-	152	100.0000%
101	Production	EGY	5,896	-	5,896	100.0000%
102	Transmission	DEM	946	61	885	93.5213%
103	Subtransmission	DEM	2,661	172	2,488	93.5213%
104	Distribution Primary	DEM	7,770	-	7,770	100.0000%
105	Distribution Secondary	DEM	945	-	945	100.0000%
106	Distribution	CUST	14,982	-	14,982	100.0000%
107	Other	CUST	11,346	-	11,346	100.0000%
108						
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		<u>66,881</u>	<u>234</u>	<u>66,647</u>	99.6506%
110						
111	<u>EQUALS: DEPRECIATION EXPENSE</u>					
112	Production	DEM	290,552	-	290,552	100.0000%
113	Production	EGY	30,632	-	30,632	100.0000%
114	Transmission	DEM	15,710	1,363	14,347	91.3244%
115	Subtransmission	DEM	16,596	1,075	15,521	93.5213%
116	Distribution Primary	DEM	43,769	-	43,769	100.0000%
117	Distribution Secondary	DEM	16,832	-	16,832	100.0000%
118	Distribution	CUST	107,353	-	107,353	100.0000%
119	Other	CUST	12,431	-	12,431	100.0000%
120						
121	TOTAL DEPRECIATION EXPENSE		<u>533,874</u>	<u>2,438</u>	<u>531,436</u>	99.5433%

11

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 11 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PAYROLL TAXES</u>					
2	Production	DEM	5,464	-	5,464	100.0000%
3	Production - Solar	DEM	-	-	-	0.0000%
4	Production	EGY	1,443	-	1,443	100.0000%
5	Transmission	DEM	232	15	217	93.5213%
6	Subtransmission	DEM	651	42	609	93.5213%
7	Distribution Primary	DEM	1,901	-	1,901	100.0000%
8	Distribution Secondary	DEM	231	-	231	100.0000%
9	Distribution	CUST	3,665	-	3,665	100.0000%
10	Other	CUST	2,776	-	2,776	100.0000%
11	TOTAL PAYROLL TAXES		<u>16,362</u>	<u>57</u>	<u>16,305</u>	99.6506%
12						
13	<u>PLUS: PROPERTY TAXES</u>					
14	Production	DEM	45,179	-	45,179	100.0000%
15	Production	EGY	4,255	-	4,255	100.0000%
16	Transmission	DEM	3,567	248	3,319	93.0607%
17	Subtransmission	DEM	3,719	258	3,461	93.0608%
18	Distribution Primary	DEM	8,154	-	8,154	100.0000%
19	Distribution Secondary	DEM	2,592	-	2,592	100.0000%
20	Distribution	CUST	15,798	-	15,798	100.0000%
21	Other	CUST	1,533	-	1,533	100.0000%
22	TOTAL PROPERTY TAXES		<u>84,796</u>	<u>506</u>	<u>84,291</u>	99.4038%
23						
24						
25	<u>PLUS: OTHER TAXES</u>					
26	Production	DEM	(76)	-	(76)	100.0000%
27	Production	EGY	(6)	-	(6)	100.0000%
28	Transmission	DEM	(6)	(0)	(6)	93.5213%
29	Subtransmission	DEM	(6)	(0)	(6)	93.5213%
30	Distribution Primary	DEM	(13)	-	(13)	100.0000%
31	Distribution Secondary	DEM	(4)	-	(4)	100.0000%
32	Distribution	CUST	(23)	-	(23)	100.0000%
33	Other	CUST	(3)	-	(3)	100.0000%
34	TOTAL OTHER TAXES		<u>(136)</u>	<u>(1)</u>	<u>(135)</u>	99.4071%
35						
36	<u>EQUALS: NON-REVENUE TAXES</u>					
37	Production	DEM	50,567	-	50,567	100.0000%
38	Production	EGY	5,692	-	5,692	100.0000%
39	Transmission	DEM	3,792	262	3,530	93.0881%
40	Subtransmission	DEM	4,364	300	4,064	93.1288%
41	Distribution Primary	DEM	10,042	-	10,042	100.0000%
42	Distribution Secondary	DEM	2,819	-	2,819	100.0000%
43	Distribution	CUST	19,441	-	19,441	100.0000%
44	Other	CUST	4,306	-	4,306	100.0000%
45	TOTAL NON-REVENUE TAXES		<u>101,023</u>	<u>562</u>	<u>100,461</u>	99.4437%

12

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 12 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
46	<u>REGULATORY ASSESSMENT FEE</u>					
47	Production	DEM	629	-	629	100.0000%
48	Production	EGY	47	-	47	100.0000%
49	Transmission	DEM	50	-	50	100.0000%
50	Subtransmission	DEM	54	-	54	100.0000%
51	Distribution Primary	DEM	108	-	108	100.0000%
52	Distribution Secondary	DEM	30	-	30	100.0000%
53	Distribution	CUST	190	-	190	100.0000%
54	Other	CUST	23	-	23	100.0000%
55	TOTAL REGULATORY ASSESSMENT FEE		<u>1,132</u>	<u>-</u>	<u>1,132</u>	100.0000%
56						
57						
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>					
59	Production	DEM	51,197	-	51,197	100.0000%
60	Production	EGY	5,739	-	5,739	100.0000%
61	Transmission	DEM	3,842	262	3,580	93.1775%
62	Subtransmission	DEM	4,417	300	4,118	93.2127%
63	Distribution Primary	DEM	10,149	-	10,149	100.0000%
64	Distribution Secondary	DEM	2,850	-	2,850	100.0000%
65	Distribution	CUST	19,631	-	19,631	100.0000%
66	Other	CUST	4,329	-	4,329	100.0000%
67						
68	TOTAL TAXES OTHER THAN INCOME		<u>102,154</u>	<u>562</u>	<u>101,592</u>	99.4499%

13

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 13 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>TOTAL OPERATING REVENUES</u>					
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,488,655	7,929	1,480,725	99.4674%
3	Production	DEM	1,851	-	1,851	100.0000%
4	Production	EGY	676	(0)	676	100.0003%
5	Transmission	DEM	996	65	932	93.5213%
6	Subtransmission	DEM	273	18	256	93.5213%
7	Distribution Primary	DEM	14,763	-	14,763	100.0000%
8	Distribution Secondary	DEM	208	-	208	100.0000%
9	Distribution	CUST	540	-	540	100.0000%
10	Other	CUST	18,521	-	18,521	100.0000%
11	TOTAL OPERATING REVENUES		<u>1,526,483</u>	<u>8,011</u>	<u>1,518,472</u>	99.4752%
12	<u>LESS: O&amp;M EXPENSE</u>					
14	Production	DEM	159,622	-	159,622	100.0000%
15	Production	EGY	41,606	-	41,606	100.0000%
16	Transmission	DEM	4,046	407	3,639	89.9459%
17	Subtransmission	DEM	12,411	1,290	11,121	89.6063%
18	Distribution Primary	DEM	35,507	-	35,507	100.0000%
19	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
20	Distribution	CUST	67,328	-	67,328	100.0000%
21	Other	CUST	68,841	-	68,841	100.0000%
22	TOTAL O&M EXPENSE		<u>393,468</u>	<u>1,697</u>	<u>391,771</u>	99.5688%
23	<u>LESS: FUEL &amp; POWER TRANSACTIONS</u>					
25	Production Demand	DEM	-	-	-	0.0000%
26	Production Energy	EGY	626	-	626	100.0000%
27	TOTAL FUEL & POWER TRANSACTIONS		<u>626</u>	<u>-</u>	<u>626</u>	100.0000%
28	<u>LESS: DEPRECIATION EXPENSE</u>					
30	Production	DEM	290,552	-	290,552	100.0000%
31	Production	EGY	30,632	-	30,632	100.0000%
32	Transmission	DEM	15,710	1,363	14,347	91.3244%
33	Subtransmission	DEM	16,596	1,075	15,521	93.5213%
34	Distribution Primary	DEM	43,769	-	43,769	100.0000%
35	Distribution Secondary	DEM	16,832	-	16,832	100.0000%
36	Distribution	CUST	107,353	-	107,353	100.0000%
37	Other	CUST	12,431	-	12,431	100.0000%
38	TOTAL DEPRECIATION EXPENSE		<u>533,874</u>	<u>2,438</u>	<u>531,436</u>	99.5433%

14

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 14 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
39	<u>LESS: AMORTIZATION EXPENSE</u>					
40	Production	DEM	-	-	-	0.0000%
41	Production	EGY	-	-	-	0.0000%
42	Transmission	DEM	-	-	-	0.0000%
43	Subtransmission	DEM	-	-	-	0.0000%
44	Distribution Primary	DEM	-	-	-	0.0000%
45	Distribution Secondary	DEM	-	-	-	0.0000%
46	Distribution	CUST	-	-	-	0.0000%
47	Other	CUST	-	-	-	0.0000%
48	<u>TOTAL AMORTIZATION EXPENSE</u>					
49			-	-	-	0.0000%
50	<u>LESS: TAXES OTHER THAN INCOME</u>					
51	Production	DEM	51,197	-	51,197	100.0000%
52	Production	EGY	5,739	-	5,739	100.0000%
53	Transmission	DEM	3,842	262	3,580	93.1775%
54	Subtransmission	DEM	4,417	300	4,118	93.2127%
55	Distribution Primary	DEM	10,149	-	10,149	100.0000%
56	Distribution Secondary	DEM	2,850	-	2,850	100.0000%
57	Distribution	CUST	19,631	-	19,631	100.0000%
58	Other	CUST	4,329	-	4,329	100.0000%
59	<u>TOTAL TAXES OTHER THAN INCOME</u>					
60			102,154	562	101,592	99.4499%
61	<u>LESS: LOSS ON DISPOSITION &amp; MISC</u>					
62	Production	DEM	-	-	-	0.0000%
63	Production	EGY	-	-	-	0.0000%
64	Transmission	DEM	-	-	-	0.0000%
65	Subtransmission	DEM	-	-	-	0.0000%
66	Distribution Primary	DEM	-	-	-	0.0000%
67	Distribution Secondary	DEM	-	-	-	0.0000%
68	Distribution	CUST	-	-	-	0.0000%
69	Other	CUST	-	-	-	0.0000%
70	<u>TOTAL OTHER EXPENSES</u>					
71			-	-	-	0.0000%
72	<u>EQUALS: OPERATING INCOME</u>					
73	Sales	REV	1,488,655	7,929	1,480,725	99.4674%
74	Production	DEM	(499,520)	-	(499,520)	100.0000%
75	Production	EGY	(77,928)	(0)	(77,928)	100.0000%
76	Transmission	DEM	(22,601)	(1,967)	(20,634)	91.2958%
77	Subtransmission	DEM	(33,151)	(2,647)	(30,504)	92.0145%
78	Distribution Primary	DEM	(74,663)	-	(74,663)	100.0000%
79	Distribution Secondary	DEM	(23,580)	-	(23,580)	100.0000%
80	Distribution	CUST	(193,772)	-	(193,772)	100.0000%
81	Other	CUST	(67,080)	-	(67,080)	100.0000%
82	<u>TOTAL OPERATING INCOME</u>					
			496,360	3,315	493,046	99.3322%

15

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 15 OF 35  
 FILED: 04/02/2024



Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
83	<u>LESS: INTEREST EXPENSE</u>					
84	Production	DEM	101,439	-	101,439	100.0000%
85	Production	EGY	7,629	-	7,629	100.0000%
86	Transmission	DEM	8,002	518	7,483	93.5213%
87	Subtransmission	DEM	8,686	563	8,123	93.5213%
88	Distribution Primary	DEM	17,367	-	17,367	100.0000%
89	Distribution Secondary	DEM	4,899	-	4,899	100.0000%
90	Distribution	CUST	30,618	-	30,618	100.0000%
91	Other	CUST	3,708	-	3,708	100.0000%
92	TOTAL INTEREST EXPENSE		<u>182,347</u>	<u>1,081</u>	<u>181,266</u>	99.4071%
93						
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>					
95	Production	DEM	4,072	-	4,072	100.0000%
96	Production	EGY	306	-	306	100.0000%
97	Transmission	DEM	321	21	300	93.5213%
98	Subtransmission	DEM	349	23	326	93.5213%
99	Distribution Primary	DEM	697	-	697	100.0000%
100	Distribution Secondary	DEM	197	-	197	100.0000%
101	Distribution	CUST	1,229	-	1,229	100.0000%
102	Other	CUST	149	-	149	100.0000%
103	TOTAL PERMANENT TIMING DIFFERENCES		<u>7,320</u>	<u>43</u>	<u>7,276</u>	99.4071%
104						
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
106	Sales	REV	1,488,655	7,929	1,480,725	99.4674%
107	Production	DEM	(596,886)	-	(596,886)	100.0000%
108	Production	EGY	(85,251)	(0)	(85,251)	100.0000%
109	Transmission	DEM	(30,282)	(2,465)	(27,817)	91.8603%
110	Subtransmission	DEM	(41,489)	(3,188)	(38,301)	92.3173%
111	Distribution Primary	DEM	(91,333)	-	(91,333)	100.0000%
112	Distribution Secondary	DEM	(28,282)	-	(28,282)	100.0000%
113	Distribution	CUST	(223,160)	-	(223,160)	100.0000%
114	Other	CUST	(70,639)	-	(70,639)	100.0000%
115	TOTAL FLORIDA TAXABLE INCOME		<u>321,333</u>	<u>2,277</u>	<u>319,056</u>	99.2915%
116						
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
118	Sales	REV	81,876	436	81,440	99.4674%
119	Production	DEM	(32,829)	-	(32,829)	100.0000%
120	Production	EGY	(4,689)	(0)	(4,689)	100.0000%
121	Transmission	DEM	(1,666)	(136)	(1,530)	91.8603%
122	Subtransmission	DEM	(2,282)	(175)	(2,107)	92.3173%
123	Distribution Primary	DEM	(5,023)	-	(5,023)	100.0000%
124	Distribution Secondary	DEM	(1,555)	-	(1,555)	100.0000%
125	Distribution	CUST	(12,274)	-	(12,274)	100.0000%
126	Other	CUST	(3,885)	-	(3,885)	100.0000%
127	TOTAL FLORIDA INCOME TAX		<u>17,673</u>	<u>125</u>	<u>17,548</u>	99.2915%

16

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 16 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>					
129	Sales	REV	1,406,779	7,493	1,399,286	99.4674%
130	Production	DEM	(564,058)	-	(564,058)	100.0000%
131	Production	EGY	(80,562)	(0)	(80,562)	100.0000%
132	Transmission	DEM	(28,616)	(2,329)	(26,287)	91.8603%
133	Subtransmission	DEM	(39,207)	(3,012)	(36,195)	92.3173%
134	Distribution Primary	DEM	(86,310)	-	(86,310)	100.0000%
135	Distribution Secondary	DEM	(26,726)	-	(26,726)	100.0000%
136	Distribution	CUST	(210,887)	-	(210,887)	100.0000%
137	Other	CUST	(66,754)	-	(66,754)	100.0000%
138	TOTAL FEDERAL TAXABLE INCOME		<u>303,660</u>	<u>2,152</u>	<u>301,508</u>	<u>99.2915%</u>
139						
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>					
141	Sales	REV	295,423	1,574	293,850	99.4674%
142	Production	DEM	(118,452)	-	(118,452)	100.0000%
143	Production	EGY	(16,918)	(0)	(16,918)	100.0000%
144	Transmission	DEM	(6,009)	(489)	(5,520)	91.8607%
145	Subtransmission	DEM	(8,233)	(633)	(7,601)	92.3170%
146	Distribution Primary	DEM	(18,125)	-	(18,125)	100.0000%
147	Distribution Secondary	DEM	(5,613)	-	(5,613)	100.0000%
148	Distribution	CUST	(44,286)	-	(44,286)	100.0000%
149	Other	CUST	(14,018)	-	(14,018)	100.0000%
150	TOTAL FEDERAL INCOME TAX		<u>63,769</u>	<u>452</u>	<u>63,317</u>	<u>99.2915%</u>
151						
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>					
153	Production	DEM	(68,583)	-	(68,583)	100.0000%
154	Production	EGY	(4,743)	-	(4,743)	100.0000%
155	Transmission	DEM	(1,523)	(6)	(1,517)	99.5863%
156	Subtransmission	DEM	(1,139)	(5)	(1,134)	99.5844%
157	Distribution Primary	DEM	(4,002)	-	(4,002)	100.0000%
158	Distribution Secondary	DEM	(1,260)	-	(1,260)	100.0000%
159	Distribution	CUST	(7,111)	-	(7,111)	100.0000%
160	Other	CUST	(842)	-	(842)	100.0000%
161	TOTAL ADJUSTMENT TO INCOME TAXES		<u>(89,203)</u>	<u>(11)</u>	<u>(89,192)</u>	<u>99.9876%</u>
162						
163	<u>TOTAL INCOME TAXES (FED. STATE, AND ADJUSTMENTS)</u>					
164	Sales	REV	377,299	2,010	375,290	99.4674%
165	Production	DEM	(219,864)	-	(219,864)	100.0000%
166	Production	EGY	(26,350)	(0)	(26,350)	100.0000%
167	Transmission	DEM	(9,198)	(631)	(8,567)	93.1400%
168	Subtransmission	DEM	(11,654)	(813)	(10,842)	93.0273%
169	Distribution Primary	DEM	(27,150)	-	(27,150)	100.0000%
170	Distribution Secondary	DEM	(8,428)	-	(8,428)	100.0000%
171	Distribution	CUST	(63,671)	-	(63,671)	100.0000%
172	Other	CUST	(18,745)	-	(18,745)	100.0000%
173	TOTAL INCOME TAXES		<u>(7,781)</u>	<u>566</u>	<u>(8,327)</u>	<u>107.2931%</u>
174						
175	SYSTEM PER BOOK ADJUSTMENT		36,613	-	36,613	
176						
177	INCOME TAX SEPARATION		<u>28,852</u>	<u>566</u>	<u>28,286</u>	<u>98.0383%</u>

17

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 17 OF 35  
 FILED: 04/02/2024

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION PLANT</u>					
2	Production Demand	DEM	4,493,529	-	4,493,529	100.0000%
3	Production Demand - Solar Facilities	DEM	2,068,978	-	2,068,978	100.0000%
4	Production Energy	EGY	570,340	-	570,340	100.0000%
5	TOTAL PRODUCTION PLANT		<u>7,132,848</u>	<u>-</u>	<u>7,132,848</u>	100.0000%
6						
7						
8	<u>TRANSMISSION PLANT</u>					
9	Step-Up Substations	DEM	191,967	-	191,967	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		<u>191,967</u>	<u>-</u>	<u>191,967</u>	100.0000%
12						
13	High-Volt Substations & LINES	DEM	<u>534,187</u>	<u>34,608</u>	<u>499,579</u>	93.5213%
14						
15	Subtransmission					
16	Substations	DEM	240,918	15,608	225,310	93.5213%
17	LINES	DEM	284,080	18,405	265,675	93.5213%
18	Subtransmission		<u>524,998</u>	<u>34,013</u>	<u>490,985</u>	93.5213%
19						
20	TOTAL TRANSMISSION PLANT		<u>1,251,152</u>	<u>68,621</u>	<u>1,182,531</u>	94.5154%

18

Tampa Electric 2025 OB Budget

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION PLANT</u>					
22	Substations	DEM	368,438	-	368,438	100.0000%
23						
24	Poles Direct	CUST	32,074	-	32,074	100.0000%
25	Poles Primary	DEM	137,886	-	137,886	100.0000%
26	Poles Primary (MDS)	CUST	163,105	-	163,105	100.0000%
27	Poles Secondary	DEM	38,531	-	38,531	100.0000%
28	Poles Secondary (MDS)	CUST	51,864	-	51,864	100.0000%
29	TOTAL POLES		423,461	-	423,461	100.0000%
30						
31	OH LINES Direct	CUST	4,543	-	4,543	100.0000%
32	OH LINES Primary	DEM	144,129	-	144,129	100.0000%
33	OH LINES Primary (MDS)	CUST	107,617	-	107,617	100.0000%
34	OH LINES Secondary	DEM	10,191	-	10,191	100.0000%
35	OH LINES Secondary (MDS)	CUST	28,107	-	28,107	100.0000%
36	TOTAL OH LINES		294,587	-	294,587	100.0000%
37						
38	UG LINES Direct	CUST	386	-	386	100.0000%
39	UG LINES Primary	DEM	400,188	-	400,188	100.0000%
40	UG LINES Primary (MDS)	CUST	353,059	-	353,059	100.0000%
41	UG LINES Secondary	DEM	48,259	-	48,259	100.0000%
42	UG LINES Secondary (MDS)	CUST	9,173	-	9,173	100.0000%
43	TOTAL UG LINES		811,065	-	811,065	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	45,340	-	45,340	100.0000%
47	Transformers Primary (MDS)	CUST	118,810	-	118,810	100.0000%
48	Transformers Secondary	DEM	292,620	-	292,620	100.0000%
49	Transformers Secondary (MDS)	CUST	541,309	-	541,309	100.0000%
50	TOTAL Transformers		998,080	-	998,080	100.0000%
51						
52	Services	CUST	228,413	-	228,413	100.0000%
53	Meters	CUST	149,852	-	149,852	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	414,979	-	414,979	100.0000%
56						
57	Distribution Plant	DEM	1,485,584	-	1,485,584	100.0000%
58	Distribution Plant	CUST	2,203,291	-	2,203,291	100.0000%
59						
60	TOTAL DISTRIBUTION PLANT		3,688,875	-	3,688,875	100.0000%
61						
62						
63	<u>PROD. TRANS. &amp; DIST PLANT</u>					
64	Production	DEM	6,754,475	-	6,754,475	100.0000%
65	Production	EGY	570,340	-	570,340	100.0000%
66	Transmission	DEM	534,187	34,608	499,579	93.5213%
67	Subtransmission	DEM	524,998	34,013	490,985	93.5213%
68	Distribution Primary	DEM	1,095,982	-	1,095,982	100.0000%

19

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 19 OF 35  
 FILED: 04/02/2024

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12 CP  
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA  
 Tampa Electric 2025 OB Budget

TAMPA ELECTRIC COMPANY  
 JURISDICTIONAL SEPARATION STUDY  
 (000's)

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
69	Distribution Secondary	DEM	389,602	-	389,602	100.0000%
70	Distribution	CUST	2,203,291	-	2,203,291	100.0000%
71	Other	CUST	-	-	-	0.0000%
72	TOTAL PROD, TRANS, & DIST PLANT		12,072,875	68,621	12,004,254	99.4316%

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 20 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
74	Production	DEM	30,060	-	30,060	100.0000%
75	Production	EGY	7,469	-	7,469	100.0000%
76	Transmission	DEM	5,666	367	5,299	93.5213%
77	Subtransmission	DEM	4,561	295	4,265	93.5213%
78	Distribution Primary	DEM	22,435	-	22,435	100.0000%
79	Distribution Secondary	DEM	5,674	-	5,674	100.0000%
80	Distribution	CUST	18,978	-	18,978	100.0000%
81	Other	CUST	14,371	-	14,371	100.0000%
82	TOTAL COMMUNICATION EQUIPMENT		<u>109,214</u>	<u>663</u>	<u>108,551</u>	99.3934%
83	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
85	Production	DEM	7,483	-	7,483	100.0000%
86	Production	EGY	-	-	-	0.0000%
87	Transmission	DEM	2,737	177	2,560	93.5213%
88	Subtransmission	DEM	7,695	499	7,197	93.5213%
89	Distribution Primary	DEM	22,471	-	22,471	100.0000%
90	Distribution Secondary	DEM	2,734	-	2,734	100.0000%
91	Distribution	CUST	43,330	-	43,330	100.0000%
92	Other	CUST	32,813	-	32,813	100.0000%
93	TOTAL TRANSPORTATION EQUIPMENT		<u>119,263</u>	<u>676</u>	<u>118,587</u>	99.4333%
94	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
95	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
96	Production	DEM	402,516	-	402,516	100.0000%
97	Production - Solar	DEM	4,620	-	4,620	100.0000%
98	Production	EGY	102,740	-	102,740	100.0000%
99	Transmission	DEM	16,490	1,068	15,422	93.5213%
100	Subtransmission	DEM	46,363	3,004	43,359	93.5213%
101	Distribution Primary	DEM	142,546	-	142,546	100.0000%
102	Distribution Secondary	DEM	16,471	-	16,471	100.0000%
103	Distribution	CUST	261,054	-	261,054	100.0000%
104	Other	CUST	197,960	-	197,960	100.0000%
105	TOTAL GENERAL & INTANGIBLE		<u>1,190,759</u>	<u>4,072</u>	<u>1,186,687</u>	99.6580%
106	<u>PLUS: ROU LEASES</u>					
107	<u>PLUS: ROU LEASES</u>					
108	Production	DEM	(0)	-	(0)	100.0000%
109	<u>EQUALS: PLANT IN SERVICE</u>					
110	<u>EQUALS: PLANT IN SERVICE</u>					
111	Production	DEM	7,199,154	-	7,199,154	100.0000%
112	Production	EGY	680,548	-	680,548	100.0000%
113	Transmission	DEM	559,080	36,221	522,859	93.5213%
114	Subtransmission	DEM	583,617	37,811	545,806	93.5213%
115	Distribution Primary	DEM	1,283,435	-	1,283,435	100.0000%
116	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
117	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
118	Other	CUST	245,144	-	245,144	100.0000%
119	<u>TOTAL PLANT IN SERVICE</u>					
120	TOTAL PLANT IN SERVICE		<u>13,492,110</u>	<u>74,032</u>	<u>13,418,078</u>	99.4513%

21

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 21 OF 35  
 FILED: 04/02/2024

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PLANT HELD FOR FUTURE USE</u>					
2	Production	DEM	26,353	-	26,353	
3	Production - Solar	DEM	-	-	-	
4	Production	EGY	-	-	-	
5	Transmission	DEM	11,373	737	10,636	
6	Subtransmission	DEM	11,177	724	10,453	
7	Distribution Primary	DEM	20,590	-	20,590	
8	Distribution Secondary	DEM	-	-	-	
9	Distribution	CUST	-	-	-	
10	Other	CUST	-	-	-	
11	<hr/>					
12	TOTAL PLANT HELD FOR FUTURE USE		<u>69,495</u>	<u>1,461</u>	<u>68,034</u>	

22

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 22 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION RESERVE</u>					
2	Production Demand	DEM	1,542,785	-	1,542,785	100.0000%
3	Production Demand - Solar Facilities	DEM	222,986	-	222,986	100.0000%
4	Production Energy	EGY	293,748	-	293,748	100.0000%
5	TOTAL PRODUCTION DEP REERVE		<u>2,059,519</u>	-	<u>2,059,519</u>	100.0000%
6						
7						
8	<u>TRANSMISSION RESERVE</u>					
9	Step-Up Substations	DEM	46,016	-	46,016	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		<u>46,016</u>	-	<u>46,016</u>	100.0000%
12						
13	High-Volt Transmission LINES	DEM	<u>142,075</u>	9,205	132,871	93.5213%
14						
15	Subtransmission					
16	Substations	DEM	46,668	3,023	43,645	93.5213%
17	LINES	DEM	77,382	5,013	72,368	93.5213%
18	Subtransmission		<u>124,050</u>	8,037	116,013	93.5213%
19						
20	TOTAL TRANSMISSION DEP REERVE		<u>312,140</u>	17,241	294,899	94.4764%

23



Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION RESERVE</u>					
22	Substations	DEM	92,546	-	92,546	100.0000%
23						
24	Poles Direct	CUST	14,632	-	14,632	100.0000%
25	Poles Primary	DEM	62,901	-	62,901	100.0000%
26	Poles Primary (MDS)	CUST	74,405	-	74,405	100.0000%
27	Poles Secondary	DEM	17,577	-	17,577	100.0000%
28	Poles Secondary (MDS)	CUST	23,659	-	23,659	100.0000%
29	TOTAL POLES		<u>193,174</u>	-	<u>193,174</u>	100.0000%
30						
31	OH LINES Direct	CUST	2,332	-	2,332	100.0000%
32	OH LINES Primary	DEM	73,986	-	73,986	100.0000%
33	OH LINES Primary (MDS)	CUST	55,243	-	55,243	100.0000%
34	OH LINES Secondary	DEM	5,232	-	5,232	100.0000%
35	OH LINES Secondary (MDS)	CUST	14,428	-	14,428	100.0000%
36	TOTAL OH LINES		<u>151,221</u>	-	<u>151,221</u>	100.0000%
37						
38	UG LINES Direct	CUST	72	-	72	100.0000%
39	UG LINES Primary	DEM	74,963	-	74,963	100.0000%
40	UG LINES Primary (MDS)	CUST	66,135	-	66,135	100.0000%
41	UG LINES Secondary	DEM	9,040	-	9,040	100.0000%
42	UG LINES Secondary (MDS)	CUST	1,718	-	1,718	100.0000%
43	TOTAL UG LINES		<u>151,929</u>	-	<u>151,929</u>	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	17,072	-	17,072	100.0000%
47	Transformers Primary (MDS)	CUST	44,735	-	44,735	100.0000%
48	Transformers Secondary	DEM	110,180	-	110,180	100.0000%
49	Transformers Secondary (MDS)	CUST	203,819	-	203,819	100.0000%
50	TOTAL Transformers		<u>375,806</u>	-	<u>375,806</u>	100.0000%
51						
52	Services	CUST	143,574	-	143,574	100.0000%
53	Meters	CUST	25,381	-	25,381	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	132,134	-	132,134	100.0000%
56						
57	Distribution Reserve	DEM	463,496	-	463,496	100.0000%
58	Distribution Reserve	CUST	802,268	-	802,268	100.0000%
59						
60	TOTAL DISTRIBUTION DEP REERVE		<u>1,265,764</u>	-	<u>1,265,764</u>	100.0000%
61						
62						

24

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 24 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
63	<b>PROD. TRANS. &amp; DIST RESERVE</b>					
64	Production	DEM	1,811,786	-	1,811,786	100.0000%
65	Production	EGY	293,748	-	293,748	100.0000%
66	Transmission	DEM	142,075	9,205	132,871	93.5213%
67	Subtransmission	DEM	124,050	8,037	116,013	93.5213%
68	Distribution Primary	DEM	321,468	-	321,468	100.0000%
69	Distribution Secondary	DEM	142,028	-	142,028	100.0000%
70	Distribution	CUST	802,268	-	802,268	100.0000%
71	Other	CUST	-	-	-	0.0000%
72						
73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		3,637,424	17,241	3,620,182	99.5260%

25

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 25 OF 35  
 FILED: 04/02/2024

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
75	Production	DEM	13,816	-	13,816	100.0000%
76	Production	EGY	3,433	-	3,433	100.0000%
77	Transmission	DEM	2,604	169	2,435	93.5213%
78	Subtransmission	DEM	2,096	136	1,960	93.5213%
79	Distribution Primary	DEM	10,311	-	10,311	100.0000%
80	Distribution Secondary	DEM	2,608	-	2,608	100.0000%
81	Distribution	CUST	8,722	-	8,722	100.0000%
82	Other	CUST	6,605	-	6,605	100.0000%
83	TOTAL COMM EQUIP DEP RESE		<u>50,195</u>	<u>305</u>	<u>49,891</u>	99.3934%
84						
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
86	Production	DEM	2,681	-	2,681	100.0000%
87	Production	EGY	-	-	-	0.0000%
88	Transmission	DEM	953	62	891	93.5213%
89	Subtransmission	DEM	2,679	174	2,505	93.5213%
90	Distribution Primary	DEM	7,823	-	7,823	100.0000%
91	Distribution Secondary	DEM	952	-	952	100.0000%
92	Distribution	CUST	15,085	-	15,085	100.0000%
93	Other	CUST	11,423	-	11,423	100.0000%
94	TOTAL TRANSP EQUIP DEP RESE		<u>41,595</u>	<u>235</u>	<u>41,360</u>	99.4343%
95						
96	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
97	Production	DEM	99,691	-	99,691	100.0000%
98	Production - Solar	DEM	439	-	439	100.0000%
99	Production	EGY	25,439	-	25,439	100.0000%
100	Transmission	DEM	4,083	265	3,818	93.5213%
101	Subtransmission	DEM	11,479	744	10,736	93.5213%
102	Distribution Primary	DEM	35,439	-	35,439	100.0000%
103	Distribution Secondary	DEM	4,078	-	4,078	100.0000%
104	Distribution	CUST	64,638	-	64,638	100.0000%
105	Other	CUST	49,095	-	49,095	100.0000%
106	TOTAL GENERAL & INTANGIBLE		<u>294,382</u>	<u>1,008</u>	<u>293,374</u>	99.6575%
107						
108	<u>EQUALS: DEPRECIATION RESERVE</u>					
109	Production	DEM	1,928,413	-	1,928,413	100.0000%
110	Production	EGY	322,620	-	322,620	100.0000%
111	Transmission	DEM	149,715	9,700	140,015	93.5213%
112	Subtransmission	DEM	140,304	9,090	131,215	93.5213%
113	Distribution Primary	DEM	375,042	-	375,042	100.0000%
114	Distribution Secondary	DEM	149,666	-	149,666	100.0000%
115	Distribution	CUST	890,713	-	890,713	100.0000%
116	Other	CUST	67,124	-	67,124	100.0000%
117						
118	TOTAL ACCUM DEPRECIATION RESERVE		<u>4,023,596</u>	<u>18,789</u>	<u>4,004,807</u>	99.5330%

26

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 26 OF 35  
 FILED: 04/02/2024

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<b>MATERIALS &amp; SUPPLIES</b>					
2	Production	DEM	91,095	-	91,095	100.0000%
3	Production	EGY	7,692	-	7,692	100.0000%
4	Transmission	DEM	7,204	467	6,738	93.5213%
5	Subtransmission	DEM	7,080	459	6,622	93.5213%
6	Distribution Primary	DEM	14,781	-	14,781	100.0000%
7	Distribution Secondary	DEM	5,254	-	5,254	100.0000%
8	Distribution	CUST	29,715	-	29,715	100.0000%
9	Other	CUST	-	-	-	0.0000%
10	TOTAL MATERIALS & SUPPLIES		<u>162,822</u>	<u>925</u>	<u>161,897</u>	99.4316%
11						
12	<b>PLUS: EXCLUSIONS</b>					
13	Production	DEM	(276,878)	-	(276,878)	100.0000%
14	Production	EGY	(26,078)	-	(26,078)	100.0000%
15	Transmission	DEM	(21,859)	(1,416)	(20,443)	93.5213%
16	Subtransmission	DEM	(22,792)	(1,477)	(21,316)	93.5213%
17	Distribution Primary	DEM	(49,970)	-	(49,970)	100.0000%
18	Distribution Secondary	DEM	(15,883)	-	(15,883)	100.0000%
19	Distribution	CUST	(96,820)	-	(96,820)	100.0000%
20	Other	CUST	(9,394)	-	(9,394)	100.0000%
21	TOTAL CASH		<u>(519,674)</u>	<u>(2,893)</u>	<u>(516,781)</u>	99.4433%
22						
23	<b>PLUS: NET ADDITIONS</b>					
24	Production	DEM	600,864	-	600,864	100.0000%
25	Production	EGY	56,593	-	56,593	100.0000%
26	Transmission	DEM	47,438	3,073	44,365	93.5213%
27	Subtransmission	DEM	49,462	3,205	46,258	93.5213%
28	Distribution Primary	DEM	108,441	-	108,441	100.0000%
29	Distribution Secondary	DEM	34,468	-	34,468	100.0000%
30	Distribution	CUST	210,113	-	210,113	100.0000%
31	Other	CUST	20,386	-	20,386	100.0000%
32	TOTAL NET ADDITIONS		<u>1,127,765</u>	<u>6,278</u>	<u>1,121,487</u>	99.4433%
33						
34	<b>MINUS: NET DEDUCTIONS</b>					
35	Production	DEM	383,918	-	383,918	100.0000%
36	Production	EGY	36,160	-	36,160	100.0000%
37	Transmission	DEM	30,310	1,964	28,347	93.5213%
38	Subtransmission	DEM	31,804	2,047	29,556	93.5213%
39	Distribution Primary	DEM	69,288	-	69,288	100.0000%
40	Distribution Secondary	DEM	22,023	-	22,023	100.0000%
41	Distribution	CUST	134,250	-	134,250	100.0000%
42	Other	CUST	13,025	-	13,025	100.0000%
43	TOTAL NET DEDUCTIONS		<u>720,578</u>	<u>4,011</u>	<u>716,567</u>	99.4433%

27

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12 CP  
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA  
 -  
 Tampa Electric 2025 OB Budget

TAMPA ELECTRIC COMPANY  
 JURISDICTIONAL SEPARATION STUDY  
 (000's)

WORKING CAPITAL - WKCAP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
44	<u>PLUS: FUEL INVENTORY</u>					
45	Production	EGY	36,635	-	36,635	100.0000%
46	TOTAL FUEL INVENTORY					
47			36,635	-	36,635	100.0000%
48	<u>EQUALS: WORKING CAPITAL, (Incl. fuel inventory)</u>					
49	Production	DEM	31,163	-	31,163	100.0000%
50	Production	EGY	38,682	-	38,682	100.0000%
51	Transmission	DEM	2,473	160	2,313	93.5213%
52	Subtransmission	DEM	2,147	139	2,008	93.5213%
53	Distribution Primary	DEM	3,965	-	3,965	100.0000%
54	Distribution Secondary	DEM	1,816	-	1,816	100.0000%
55	Distribution	CUST	8,758	-	8,758	100.0000%
56	Other	CUST	(2,033)	-	(2,033)	100.0000%
57						
58	TOTAL WORKING CAPITAL					
			86,970	299	86,671	99.6559%

28

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 28 OF 35  
 FILED: 04/02/2024

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION CWIP</u>					
2	Production Demand	DEM	106,808	-	106,808	100.0000%
3	Production Demand - Solar	DEM	-	-	-	0.0000%
4	Production Energy	EGY	3,054	-	3,054	100.0000%
5	TOTAL PRODUCTION CWIP		<u>109,862</u>	<u>-</u>	<u>109,862</u>	<u>100.0000%</u>
6						
7						
8	<u>TRANSMISSION CWIP</u>					
9	Step-Up Substations	DEM	-	-	-	0.0000%
10	Hi-Volt Transmission	DEM	7,284	472	6,812	93.5213%
11	Subtransmission Common	DEM	7,159	464	6,695	93.5213%
12	TOTAL TRANSMISSION CWIP		<u>14,442</u>	<u>936</u>	<u>13,507</u>	<u>93.5213%</u>
13						
14						
15	<u>DISTRIBUTION CWIP</u>					
16	Distribution Primary	DEM	(10,923)	-	(10,923)	100.0000%
17	Distribution Secondary	DEM	(3,883)	-	(3,883)	100.0000%
18	Distribution	CUST	(21,958)	-	(21,958)	100.0000%
19	TOTAL DISTRIBUTION CWIP		<u>(36,764)</u>	<u>-</u>	<u>(36,764)</u>	<u>100.0000%</u>
20						
21						
22	<u>PROD. TRANS &amp; DIST CWIP</u>					
23	Production	DEM	106,808	-	106,808	100.0000%
24	Production	EGY	3,054	-	3,054	100.0000%
25	Transmission	DEM	7,284	472	6,812	93.5213%
26	Subtransmission	DEM	7,159	464	6,695	93.5213%
27	Distribution Primary	DEM	(10,923)	-	(10,923)	100.0000%
28	Distribution Secondary	DEM	(3,883)	-	(3,883)	100.0000%
29	Distribution	CUST	(21,958)	-	(21,958)	100.0000%
30	Other	CUST	-	-	-	0.0000%
31	TOTAL PROD, TRANS & DIST CWIP		<u>87,541</u>	<u>936</u>	<u>86,605</u>	<u>98.9312%</u>

29

Tampa Electric 2025 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
32	<u>PLUS: GENERAL CWIP</u>					
33	Production	DEM	48,112	-	48,112	100.0000%
34	Production	EGY	12,702	-	12,702	100.0000%
35	Transmission	DEM	2,039	132	1,907	93.5213%
36	Subtransmission	DEM	5,732	371	5,360	93.5213%
37	Distribution Primary	DEM	16,738	-	16,738	100.0000%
38	Distribution Secondary	DEM	2,036	-	2,036	100.0000%
39	Distribution	CUST	32,274	-	32,274	100.0000%
40	Other	CUST	24,441	-	24,441	100.0000%
41	TOTAL GENERAL CWIP		<u>144,073</u>	<u>503</u>	<u>143,570</u>	99.6506%
42						
43	<u>EQUALS: TOTAL CWIP</u>					
44	Production	DEM	154,919	-	154,919	100.0000%
45	Production	EGY	15,756	-	15,756	100.0000%
46	Transmission	DEM	9,323	604	8,719	93.5213%
47	Subtransmission	DEM	12,890	835	12,055	93.5213%
48	Distribution Primary	DEM	5,815	-	5,815	100.0000%
49	Distribution Secondary	DEM	(1,847)	-	(1,847)	100.0000%
50	Distribution	CUST	10,316	-	10,316	100.0000%
51	Other	CUST	24,441	-	24,441	100.0000%
52						
53	TOTAL CWIP		<u>231,614</u>	<u>1,439</u>	<u>230,175</u>	99.3787%

30

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 30 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

NET PLANT AND RATE BASE - RBASE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PLANT IN SERVICE</u>					
2	Production	DEM	7,199,154	-	7,199,154	100.0000%
3	Production	EGY	680,548	-	680,548	100.0000%
4	Transmission	DEM	559,080	36,221	522,859	93.5213%
5	Subtransmission	DEM	583,617	37,811	545,806	93.5213%
6	Distribution Primary	DEM	1,283,435	-	1,283,435	100.0000%
7	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
8	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
9	Other	CUST	245,144	-	245,144	100.0000%
10	TOTAL PLANT IN SERVICE		13,492,110	74,032	13,418,078	99.4513%
11						
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>					
13	Production	DEM	26,353	-	26,353	100.0000%
14	Production	EGY	-	-	-	0.0000%
15	Transmission	DEM	11,373	737	10,636	93.5213%
16	Subtransmission	DEM	11,177	724	10,453	93.5213%
17	Distribution Primary	DEM	20,590	-	20,590	100.0000%
18	Distribution Secondary	DEM	-	-	-	0.0000%
19	Distribution	CUST	-	-	-	0.0000%
20	Other	CUST	-	-	-	0.0000%
21	TOTAL PLANT HELD FOR FUTURE USE		69,495	1,461	68,034	97.8977%
22						
23	<u>EQUALS: TOTAL PLANT</u>					
24	Production	DEM	7,225,507	-	7,225,507	100.0000%
25	Production	EGY	680,548	-	680,548	100.0000%
26	Transmission	DEM	570,453	36,958	533,495	93.5213%
27	Subtransmission	DEM	594,794	38,535	556,259	93.5213%
28	Distribution Primary	DEM	1,304,025	-	1,304,025	100.0000%
29	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
30	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
31	Other	CUST	245,144	-	245,144	100.0000%
32	TOTAL PLANT		13,561,605	75,493	13,486,112	99.4433%
33						
34	<u>LESS: DEPRECIATION RESERVE</u>					
35	Production	DEM	1,928,413	-	1,928,413	100.0000%
36	Production	EGY	322,620	-	322,620	100.0000%
37	Transmission	DEM	149,715	9,700	140,015	93.5213%
38	Subtransmission	DEM	140,304	9,090	131,215	93.5213%
39	Distribution Primary	DEM	375,042	-	375,042	100.0000%
40	Distribution Secondary	DEM	149,666	-	149,666	100.0000%
41	Distribution	CUST	890,713	-	890,713	100.0000%
42	Other	CUST	67,124	-	67,124	100.0000%
43	TOTAL DEPRECIATION RESERVE		4,023,596	18,789	4,004,807	99.5330%

31

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 31 OF 35  
 FILED: 04/02/2024



LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
44	<u>EQUALS: NET PLANT</u>					
45	Production	DEM	5,297,094	-	5,297,094	100.0000%
46	Production	EGY	357,929	-	357,929	100.0000%
47	Transmission	DEM	420,738	27,258	393,480	93.5213%
48	Subtransmission	DEM	454,490	29,445	425,045	93.5213%
49	Distribution Primary	DEM	928,983	-	928,983	100.0000%
50	Distribution Secondary	DEM	264,814	-	264,814	100.0000%
51	Distribution	CUST	1,635,940	-	1,635,940	100.0000%
52	Other	CUST	178,020	-	178,020	100.0000%
53	TOTAL NET PLANT		<u>9,538,008</u>	<u>56,703</u>	<u>9,481,305</u>	99.4055%
54						
55	<u>PLUS: WORKING CAPITAL</u>					
56	Production	DEM	31,163	-	31,163	100.0000%
57	Production	EGY	38,682	-	38,682	100.0000%
58	Transmission	DEM	2,473	160	2,313	93.5213%
59	Subtransmission	DEM	2,147	139	2,008	93.5213%
60	Distribution Primary	DEM	3,965	-	3,965	100.0000%
61	Distribution Secondary	DEM	1,816	-	1,816	100.0000%
62	Distribution	CUST	8,758	-	8,758	100.0000%
63	Other	CUST	(2,033)	-	(2,033)	100.0000%
64	TOTAL WORKING CAPITAL		<u>86,970</u>	<u>299</u>	<u>86,671</u>	99.6559%
65						
66	<u>PLUS: CWIP</u>					
67	Production	DEM	154,919	-	154,919	100.0000%
68	Production	EGY	15,756	-	15,756	100.0000%
69	Transmission	DEM	9,323	604	8,719	93.5213%
70	Subtransmission	DEM	12,890	835	12,055	93.5213%
71	Distribution Primary	DEM	5,815	-	5,815	100.0000%
72	Distribution Secondary	DEM	(1,847)	-	(1,847)	100.0000%
73	Distribution	CUST	10,316	-	10,316	100.0000%
74	Other	CUST	24,441	-	24,441	100.0000%
75	TOTAL CWIP		<u>231,614</u>	<u>1,439</u>	<u>230,175</u>	99.3787%
76						
77	<u>EQUALS: RATE BASE</u>					
78	Production	DEM	5,483,176	-	5,483,176	100.0000%
79	Production	EGY	412,367	-	412,367	100.0000%
80	Transmission	DEM	432,533	28,022	404,511	93.5213%
81	Subtransmission	DEM	469,527	30,419	439,108	93.5213%
82	Distribution Primary	DEM	938,763	-	938,763	100.0000%
83	Distribution Secondary	DEM	264,784	-	264,784	100.0000%
84	Distribution	CUST	1,655,014	-	1,655,014	100.0000%
85	Other	CUST	200,427	-	200,427	100.0000%
86	TOTAL RATE BASE		<u>9,856,592</u>	<u>58,442</u>	<u>9,798,150</u>	99.4071%

32

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 32 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
101	Jurisdictional Production Capacity - 12 CP	kW	3,929,693	-	3,929,693
	% of Total Company	%	100.0000%	0.0000%	100.0000%
105	Distribution Primary Capacity - NCP	kW	4,697,938	-	4,697,938
	% of Total Company	%	100.0000%	0.0000%	100.0000%
106	Distri. Secondary Capacity - Customer Max Demands	kW	7,187,230	-	7,187,230
	% of Total Company	%	100.0000%	0.0000%	100.0000%
117	Transmission - 12 CP	kW	4,249,833	275,333	3,974,500
	% of Total Company	%	100.0000%	6.4787%	93.5213%
118	Transmission - 4 CP	kW	4,663,833	275,333	4,388,500
	% of Total Company	%	100.0000%	5.9036%	94.0964%
121	Production Capacity 4 CP (solar allocator placeholder)	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%
122	Production Capacity - 12 CP	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%
123	Production Capacity - 4 CP	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%
124	Production Capacity - 12 CP & 25% AD	%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%
125	Production Capacity - 12 CP & 50% AD	%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%
126	Proposed Production Capacity - 12CP & 25% AD	%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%
128	Proposed Production Capacity - 12CP & 50% AD	%	0.0000%	0.0000%	0.0000%
	% of Total Company	%	0.0000%	0.0000%	0.0000%
201	Energy - Output to Line	mWh	21,513,101	-	21,513,101
	% of Total Company	%	100.0000%	0.0000%	100.0000%
202	Direct Assignment - Wholesale	%	100.0000%	100.0000%	0.0000%
	% of Total Company	%	100.0000%	100.0000%	0.0000%
204	Retail Energy - Output to Line	mWh	21,513,101	-	21,513,101
	% of Total Company	%	100.0000%	0.0000%	100.0000%
205	Retail Jurisdictional Direct Assignment	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%

33

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 33 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
308	Meter Investment Assignment	\$000's	255,853,087	-	255,853,087
	% of Total Company	%	100.0000%	0.0000%	100.0000%
309	Interruptible Equipment - IS Direct Assign	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%
310	Street Light Facilities - LS Direct Assignment	%	100.0000%	0.0000%	100.0000%
	% of Total Company	%	100.0000%	0.0000%	100.0000%
311	Meter Reading - Direct Allocation	\$	57,640,822	-	57,640,822
	% of Total Company	%	100.0000%	0.0000%	100.0000%
401	Billing kW - Power Supply (P&T)	kW	35,356,244	-	35,356,244
	% of Total Company	%	100.0000%	0.0000%	100.0000%
402	Billing kW - Distribution Primary Capacity	kW	32,150,017	-	32,150,017
	% of Total Company	%	100.0000%	0.0000%	100.0000%
403	Billing kW - Distribution Secondary Capacity	kW	29,287,373	-	29,287,373
	% of Total Company	%	100.0000%	0.0000%	100.0000%
404	Billing mWh - Power Supply (P&T)	mWh	20,434,224	-	20,434,224
	% of Total Company	%	100.0000%	0.0000%	100.0000%
405	Billing mWh - Distribution Primary Capacity	mWh	19,585,406	-	19,585,406
	% of Total Company	%	100.0000%	0.0000%	100.0000%
406	Billing mWh - Distribution Secondary Capacity	mWh	18,353,841	-	18,353,841
	% of Total Company	%	100.0000%	0.0000%	100.0000%
412	Annual Number of Bills	No. of Bills	10,348,044	-	10,348,044
	% of Total Company	%	100.0000%	0.0000%	100.0000%
418	Distribution Primary - Customer Component	No. of Cust.	862,322	-	862,322
	% of Total Company	%	100.0000%	0.0000%	100.0000%
420	Distribution Secondary - Customer Component	No. of Cust.	862,093	-	862,093
	% of Total Company	%	100.0000%	0.0000%	100.0000%

34

PRESENT RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12 CP  
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY  
 JURISDICTIONAL SEPARATION STUDY

PAGE 3

Tampa Electric 2025 OB Budget

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
501	Billed Sales Revenue - Direct Allocation	\$000's	1,480,725	-	1,480,725
	% of Total Company	%	100.0000%	0.0000%	100.0000%
507	Revenue from Sales - Retail Only	\$000's	1,480,725	-	1,480,725
	% of Total Company	%	100.0000%	0.0000%	100.0000%
508	Unbilled Sales Revenue - Direct Allocation	\$000's	(70)	0	(70)
	% of Total Company	%	100.0000%	0.0000%	100.0000%
607	Distribution O&M - Customer Component	\$000's	33,744	-	33,744
	% of Total Company	%	100.0000%	0.0000%	100.0000%
907	Distribution Plant - Customer Component	\$000's	2,203,291	-	2,203,291
	% of Total Company	%	100.0000%	0.0000%	100.0000%
817	Transmission - 12 CP (Retail Only)	kW	3,974,500	-	3,974,500
	% of Total Company	%	100.0000%	0.0000%	100.0000%

35

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PRESENT  
 WITNESS: WILLIAMS  
 PAGE 35 OF 35  
 FILED: 04/02/2024



## **MINIMUM FILING REQUIREMENTS**

### **SCHEDULE E**

### **JURISDICTIONAL SEPARATION: PROPOSED RATE STRUCTURE**

SUMMARY

LINE NO.		TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>OPERATING REVENUES</u>				
2	Sales Revenue	1,782,281	7,929	1,774,352	99.5551%
3	Other Revenues	40,812	82	40,729	99.7984%
4					
5	TOTAL OPERATING REVENUES	1,823,093	8,011	1,815,082	
6					
7					
8	<u>OPERATING EXPENSES</u>				
9	Power Transactions	626	-	626	100.0000%
10	O&M Expense	393,468	1,697	391,771	99.5688%
11	Deprec & Amortiz Expense	533,874	2,438	531,436	99.5433%
12	Taxes Other than Income	102,154	562	101,592	99.4499%
13	Income Taxes	67,415	355	67,060	99.4740%
14	Gain/(Loss) on Disposal	-	-	-	0.0000%
15					
16	TOTAL OPERATING EXPENSES	1,097,538	5,051	1,092,486	99.5398%
17					
18					
19	NET OPERATING INCOME	725,555	2,960	722,595	99.5920%
20					
21					
22	<u>RATE BASE</u>				
23	Plant in Service	13,492,110	74,032	13,418,078	99.4513%
24	Plant Held for Future Use	69,495	1,461	68,034	97.8977%
25	Working Capital	86,970	299	86,671	99.6559%
26	Construction Work in Progress	231,614	1,439	230,175	99.3787%
27	Less: Depreciation Reserve	4,023,596	18,789	4,004,807	99.5330%
28					
29	TOTAL RATE BASE	9,856,592	58,442	9,798,150	99.4071%

37

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 2 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATING REVENUES - OPREV

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO
1	SALES REVENUE	REV	1,774,352	-	1,774,352	100.0000%
2						
3	MISC SERVICE REVENUE: Acct 451	CUST	21,445	-	21,445	100.0000%
4						
5	RENT REVENUE: Acct 454					
6	Production	DEM	312	-	312	100.0000%
7	Transmission	DEM	756	49	707	93.5213%
8	Subtransmission	DEM	149	10	139	93.5213%
9	Distribution Primary	DEM	14,488	-	14,488	100.0000%
10	Distribution Secondary	DEM	119	-	119	100.0000%
11	TOTAL RENT REVENUE		15,824	59	15,765	99.6297%
12						
13	PLANT RELATED REVENUE: Acct 456					
14	Production	DEM	1,539	-	1,539	100.0000%
15	Production	EGY	145	-	145	100.0000%
16	Transmission	DEM	241	16	225	93.5213%
17	Transmission Firm Whsl.	REV	7,929	7,929	-	0.0000%
18	Subtransmission	DEM	125	8	117	93.5213%
19	Distribution Primary	DEM	274	-	274	100.0000%
20	Distribution Secondary	DEM	89	-	89	100.0000%
21	Distribution	CUST	540	-	540	100.0000%
22	Other	CUST	52	-	52	100.0000%
23	TOTAL PLANT RELATED REVENUE		10,934	7,953	2,981	27.2663%
24						
25	ENERGY-RELATED REVENUE: Acct 456					
26	Steam & Miscellaneous	EGY	494	-	494	100.0000%
27	Other SO2 Whsl	EGY	(0)	(0)	-	0.0000%
28	Subtotal Non-Sales Revenue	SUBTOTAL	494	(0)	494	100.0004%
29	Collect Fee/Sales Tax	EGY	107	-	107	100.0000%
30	Energy Power Sales	EGY	-	-	-	0.0000%
31	Unbilled Revenue	EGY	(63)	-	(63)	100.0000%
32	Subtotal Sales Revenue	SUBTOTAL	44	-	44	100.0000%
33	TOTAL ENERGY RELATED REVENUE		538	(0)	538	100.0003%
34						
35	TOTAL OPERATING REVENUE					
36	Sales (incl Transm Firm Whsl)	REV	1,782,281	7,929	1,774,352	99.5551%
37	Production	DEM	1,851	-	1,851	100.0000%
38	Production	EGY	683	(0)	683	100.0003%
39	Transmission	DEM	996	65	932	93.5213%
40	Subtransmission	DEM	273	18	256	93.5213%
41	Distribution Primary	DEM	14,763	-	14,763	100.0000%
42	Distribution Secondary	DEM	208	-	208	100.0000%
43	Distribution	CUST	540	-	540	100.0000%
44	Other	CUST	21,497	-	21,497	100.0000%
45						
46	TOTAL OPERATING REVENUE		1,823,093	8,011	1,815,082	99.5606%

38

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 3 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>FUEL &amp; POWER TRANSACTIONS</u>					
2	Whsl Capacity & Reactive Pwr	DEM	-	-	-	0.0000%
3	Whsl NR SO 2 allowances	EGY	-	-	-	0.0000%
4	Whsl NRFuel Handling & Analysis	EGY	-	-	-	0.0000%
5						
6	Retail Reactive Power	DEM	-	-	-	0.0000%
7	Retail NRFuel Handling & Misc.	EGY	626	-	626	100.0000%
8						
9	Production Demand	DEM	-	-	-	0.0000%
10	Production Energy	EGY	626	-	626	100.0000%
11	TOTAL FUEL & POWER TRANSACTIONS O&M		<u>626</u>	<u>-</u>	<u>626</u>	100.0000%
12						
13						
14	<u>PRODUCTION O&amp;M</u>					
15	Production Demand	DEM	95,092	-	95,092	100.0000%
16	Production Demand - Solar	DEM	-	-	-	0.0000%
17	Production Energy	EGY	29,310	-	29,310	100.0000%
18	TOTAL PRODUCTION O&M		<u>124,402</u>	<u>-</u>	<u>124,402</u>	100.0000%
19						
20						
21	<u>TRANSMISSION O&amp;M</u>					
22	Step-Up Substations	DEM	3,435	-	3,435	100.0000%
23						
24	High-Volt Transmission	DEM	2,130	138	1,992	93.5213%
25						
26	Subtransmission					
27	Substations	DEM	4,395	285	4,111	93.5213%
28	LINES	DEM	1,579	102	1,477	93.5213%
29	Subtransmission		5,975	387	5,587	93.5213%
30						
31	TOTAL TRANSMISSION O&M		<u>11,540</u>	<u>525</u>	<u>11,015</u>	95.4499%

39

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 4 OF 35  
 FILED: 04/02/2024



Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
32	<u>DISTRIBUTION O&amp;M</u>					
33	Substations	DEM	5,221	-	5,221	100.0000%
34						
35	OH LINES Direct	CUST	1,267	-	1,267	100.0000%
36	OH LINES Primary	DEM	9,755	-	9,755	100.0000%
37	OH LINES Primary (MDS)	CUST	9,364	-	9,364	100.0000%
38	OH LINES Secondary	DEM	1,685	-	1,685	100.0000%
39	OH LINES Secondary (MDS)	CUST	2,766	-	2,766	100.0000%
40	TOTAL OH LINES		24,837	-	24,837	100.0000%
41						
42	UG LINES Direct	CUST	3	-	3	100.0000%
43	UG LINES Primary	DEM	3,290	-	3,290	100.0000%
44	UG LINES Primary (MDS)	CUST	2,903	-	2,903	100.0000%
45	UG LINES Secondary	DEM	397	-	397	100.0000%
46	UG LINES Secondary (MDS)	CUST	75	-	75	100.0000%
47	TOTAL UG LINES		6,668	-	6,668	100.0000%
48						
49	Transformers Direct	CUST	-	-	-	0.0000%
50	Transformers Primary	DEM	14	-	14	100.0000%
51	Transformers Primary (MDS)	CUST	36	-	36	100.0000%
52	Transformers Secondary	DEM	89	-	89	100.0000%
53	Transformers Secondary (MDS)	CUST	165	-	165	100.0000%
54	TOTAL Transformers		304	-	304	100.0000%
55						
56	Services	CUST	4,706	-	4,706	100.0000%
57	Meters	CUST	9,007	-	9,007	100.0000%
58	Interruption Equipment	CUST	-	-	-	0.0000%
59	Street Lighting	CUST	3,452	-	3,452	100.0000%
60						
61	Distribution O&M	DEM	20,451	-	20,451	100.0000%
62	Distribution O&M	CUST	33,744	-	33,744	100.0000%
63						
64	TOTAL DISTRIBUTION O&M		54,195	-	54,195	100.0000%
65						
66						
67	<u>PROD, TRANS &amp; DIST O&amp;M</u>					
68	Production	DEM	98,527	-	98,527	100.0000%
69	Production	EGY	29,310	-	29,310	100.0000%
70	Transmission	DEM	2,130	138	1,992	93.5213%
71	Subtransmission	DEM	5,975	387	5,587	93.5213%
72	Distribution Primary	DEM	18,279	-	18,279	100.0000%
73	Distribution Secondary	DEM	2,171	-	2,171	100.0000%
74	Distribution	CUST	33,744	-	33,744	100.0000%
75	Other	CUST	-	-	-	0.0000%
76	TOTAL PROD, TRANS & DIST O&M		190,137	525	189,612	99.7238%

40

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 5 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
77	<u>PLUS: OTHER CUSTOMER O&amp;M</u>					
78	Uncollectible	CUST	5,797	-	5,797	100.0000%
79	Billing & Records	CUST	29,377	-	29,377	100.0000%
80	Meter Reading	CUST	4,394	-	4,394	100.0000%
81	Cust Svc & Info	CUST	5,165	-	5,165	100.0000%
82	Sales	CUST	312	-	312	100.0000%
83	TOTAL OTHER CUSTOMER O&M		<u>45,044</u>	<u>-</u>	<u>45,044</u>	100.0000%
84						
85	<u>PLUS: ADMIN &amp; GENERAL O&amp;M (EXCL STORM ACCRUAL)</u>					
86	Production	DEM	57,915	-	57,915	100.0000%
87	Production - Solar	DEM	3,180	-	3,180	100.0000%
88	Production	EGY	12,296	-	12,296	100.0000%
89	Transmission	DEM	1,916	269	1,647	85.9708%
90	Subtransmission	DEM	6,436	903	5,533	85.9721%
91	Distribution Primary	DEM	17,228	-	17,228	100.0000%
92	Distribution Secondary	DEM	1,935	-	1,935	100.0000%
93	Distribution	CUST	33,584	-	33,584	100.0000%
94	Other	CUST	23,797	-	23,797	100.0000%
95	TOTAL ADMIN & GENERAL O&M		<u>158,287</u>	<u>1,172</u>	<u>157,115</u>	99.2598%
96						
97	<u>PLUS: ADMIN &amp; GENERAL (STORM ACCRUAL ONLY)</u>					
98	Production	DEM	-	-	-	0.0000%
99	Production	EGY	-	-	-	0.0000%
100	Transmission	DEM	-	-	-	0.0000%
101	Subtransmission	DEM	-	-	-	0.0000%
102	Distribution Primary	DEM	-	-	-	0.0000%
103	Distribution Secondary	DEM	-	-	-	0.0000%
104	Distribution	CUST	-	-	-	0.0000%
105	Other	CUST	-	-	-	0.0000%
106	TOTAL ADMIN & GENERAL STORM ACCRUAL		<u>-</u>	<u>-</u>	<u>-</u>	0.0000%
107	SUBTOTAL ADMIN & GENERAL O&M		<u>158,287</u>	<u>1,172</u>	<u>157,115</u>	
108						
109	<u>EQUALS: O&amp;M EXP LESS FUEL &amp; POWER TRANS</u>					
110	Production	DEM	159,622	-	159,622	100.0000%
111	Production	EGY	41,606	-	41,606	100.0000%
112	Transmission	DEM	4,046	407	3,639	89.9459%
113	Subtransmission	DEM	12,411	1,290	11,121	89.6063%
114	Distribution Primary	DEM	35,507	-	35,507	100.0000%
115	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
116	Distribution	CUST	67,328	-	67,328	100.0000%
117	Other	CUST	68,841	-	68,841	100.0000%
118						
119	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		<u>393,468</u>	<u>1,697</u>	<u>391,771</u>	99.5688%
120						
121	<u>EQUALS: O&amp;M EXP PLUS FUEL &amp; POWER TRANS</u>					
122	Production	DEM	159,622	-	159,622	100.0000%
123	Production	EGY	42,233	-	42,233	100.0000%
124	Transmission	DEM	4,046	407	3,639	89.9459%
125	Subtransmission	DEM	12,411	1,290	11,121	89.6063%

41

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 6 OF 35  
 FILED: 04/02/2024

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
126	Distribution Primary	DEM	35,507	-	35,507	100.0000%
127	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
128	Distribution	CUST	67,328	-	67,328	100.0000%
129	Other	CUST	68,841	-	68,841	100.0000%
130	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		394,094	1,697	392,398	99.5695%

42

Tampa Electric 2025 OB Budget

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION DEPREC EXPENSE</u>					
2	Production Demand	DEM	190,419	-	190,419	100.0000%
3	Production Demand - Solar Facilities	DEM	70,700	-	70,700	100.0000%
4	Production Energy	EGY	24,172	-	24,172	100.0000%
5	TOTAL PRODUCTION DEPRE EXPENSE		285,292	-	285,292	100.0000%
6						
7						
8	<u>TRANSMISSION DEPREC EXPENSE</u>					
9	Step-Up Substations	DEM	4,400	-	4,400	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		4,400	-	4,400	100.0000%
12						
13	High-Volt Transmission	DEM	14,335	1,274	13,062	91.1138%
14						
15	Subtransmission					
16	Substations	DEM	5,452	353	5,099	93.5213%
17	LINES	DEM	8,139	527	7,611	93.5213%
18	Subtransmission		13,591	881	12,711	93.5213%
19						
20	TOTAL TRANSMISSION DEPREC EXPENSE		32,326	2,154	30,172	93.3354%

43

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION DEPREC EXPENSE</u>					
22	Substations	DEM	9,807	-	9,807	100.0000%
23						
24	Poles Direct	CUST	2,045	-	2,045	100.0000%
25	Poles Primary	DEM	8,790	-	8,790	100.0000%
26	Poles Primary (MDS)	CUST	10,398	-	10,398	100.0000%
27	Poles Secondary	DEM	2,456	-	2,456	100.0000%
28	Poles Secondary (MDS)	CUST	3,306	-	3,306	100.0000%
29	TOTAL POLES		<u>26,995</u>	-	<u>26,995</u>	100.0000%
30						
31	OH LINES Direct	CUST	107	-	107	100.0000%
32	OH LINES Primary	DEM	3,395	-	3,395	100.0000%
33	OH LINES Primary (MDS)	CUST	2,535	-	2,535	100.0000%
34	OH LINES Secondary	DEM	240	-	240	100.0000%
35	OH LINES Secondary (MDS)	CUST	662	-	662	100.0000%
36	TOTAL OH LINES		<u>6,939</u>	-	<u>6,939</u>	100.0000%
37						
38	UG LINES Direct	CUST	10	-	10	100.0000%
39	UG LINES Primary	DEM	10,532	-	10,532	100.0000%
40	UG LINES Primary (MDS)	CUST	9,292	-	9,292	100.0000%
41	UG LINES Secondary	DEM	1,270	-	1,270	100.0000%
42	UG LINES Secondary (MDS)	CUST	241	-	241	100.0000%
43	TOTAL UG LINES		<u>21,346</u>	-	<u>21,346</u>	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	1,781	-	1,781	100.0000%
47	Transformers Primary (MDS)	CUST	4,666	-	4,666	100.0000%
48	Transformers Secondary	DEM	11,491	-	11,491	100.0000%
49	Transformers Secondary (MDS)	CUST	21,257	-	21,257	100.0000%
50	TOTAL Transformers		<u>39,195</u>	-	<u>39,195</u>	100.0000%
51						
52	Services	CUST	5,783	-	5,783	100.0000%
53	Meters	CUST	15,404	-	15,404	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	15,232	-	15,232	100.0000%
56						
57	Total Distribution Expense					
58	Distribution Expense	DEM	49,762	-	49,762	100.0000%
59	Distribution Expense	CUST	90,937	-	90,937	100.0000%
60						
61	TOTAL DISTRIBUTION DEPREC EXPENSE		<u>140,700</u>	-	<u>140,700</u>	100.0000%
62						

44

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 9 OF 35  
 FILED: 04/02/2024

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
63	<u>PROD, TRANS &amp; DIST DEPREC EXPENSE</u>					
64	Production	DEM	265,519	-	265,519	100.0000%
65	Production	EGY	24,172	-	24,172	100.0000%
66	Transmission	DEM	14,335	1,274	13,062	91.1138%
67	Subtransmission	DEM	13,591	881	12,711	93.5213%
68	Distribution Primary	DEM	34,305	-	34,305	100.0000%
69	Distribution Secondary	DEM	15,458	-	15,458	100.0000%
70	Distribution	CUST	90,937	-	90,937	100.0000%
71	Other	CUST	-	-	-	0.0000%
72						
73	TOTAL PROD, TRANS & DIST DEPREC EXP		458,317	2,154	456,163	99.5299%

45

DEPRECIATION EXPENSE - DEPRE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
74	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>					
75	Production	DEM	2,270	-	2,270	100.0000%
76	Production	EGY	564	-	564	100.0000%
77	Transmission	DEM	428	28	400	93.5213%
78	Subtransmission	DEM	344	22	322	93.5213%
79	Distribution Primary	DEM	1,694	-	1,694	100.0000%
80	Distribution Secondary	DEM	429	-	429	100.0000%
81	Distribution	CUST	1,433	-	1,433	100.0000%
82	Other	CUST	1,085	-	1,085	100.0000%
83						
84	TOTAL COMMUNICATION EQP DEPREC EXP		<u>8,248</u>	<u>50</u>	<u>8,198</u>	99.3934%
85						
86	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>					
87	Production	DEM	428	-	428	100.0000%
88	Production	EGY	-	-	-	0.0000%
89	Transmission	DEM	-	-	-	0.0000%
90	Subtransmission	DEM	-	-	-	0.0000%
91	Distribution Primary	DEM	-	-	-	0.0000%
92	Distribution Secondary	DEM	-	-	-	0.0000%
93	Distribution	CUST	-	-	-	0.0000%
94	Other	CUST	-	-	-	0.0000%
95						
96	TOTAL TRANSPORTATION EQP DEPREC EXP		<u>428</u>	<u>-</u>	<u>428</u>	100.0000%
97						
98	<u>PLUS: GENERAL &amp; INTANGIBLE DEPREC EXP</u>					
99	Production	DEM	22,182	-	22,182	100.0000%
100	Production - Solar	DEM	152	-	152	100.0000%
101	Production	EGY	5,896	-	5,896	100.0000%
102	Transmission	DEM	946	61	885	93.5213%
103	Subtransmission	DEM	2,661	172	2,488	93.5213%
104	Distribution Primary	DEM	7,770	-	7,770	100.0000%
105	Distribution Secondary	DEM	945	-	945	100.0000%
106	Distribution	CUST	14,982	-	14,982	100.0000%
107	Other	CUST	11,346	-	11,346	100.0000%
108						
109	TOTAL GENERAL & INTANGIBLE DEPREC EXP		<u>66,881</u>	<u>234</u>	<u>66,647</u>	99.6506%
110						
111	<u>EQUALS: DEPRECIATION EXPENSE</u>					
112	Production	DEM	290,552	-	290,552	100.0000%
113	Production	EGY	30,632	-	30,632	100.0000%
114	Transmission	DEM	15,710	1,363	14,347	91.3244%
115	Subtransmission	DEM	16,596	1,075	15,521	93.5213%
116	Distribution Primary	DEM	43,769	-	43,769	100.0000%
117	Distribution Secondary	DEM	16,832	-	16,832	100.0000%
118	Distribution	CUST	107,353	-	107,353	100.0000%
119	Other	CUST	12,431	-	12,431	100.0000%
120						
121	TOTAL DEPRECIATION EXPENSE		<u>533,874</u>	<u>2,438</u>	<u>531,436</u>	99.5433%

46

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 11 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/TOTAL RATIO
1	<u>PAYROLL TAXES</u>					
2	Production	DEM	5,464	-	5,464	100.0000%
3	Production - Solar	DEM	-	-	-	0.0000%
4	Production	EGY	1,443	-	1,443	100.0000%
5	Transmission	DEM	232	15	217	93.5213%
6	Subtransmission	DEM	651	42	609	93.5213%
7	Distribution Primary	DEM	1,901	-	1,901	100.0000%
8	Distribution Secondary	DEM	231	-	231	100.0000%
9	Distribution	CUST	3,665	-	3,665	100.0000%
10	Other	CUST	2,776	-	2,776	100.0000%
11	TOTAL PAYROLL TAXES		<u>16,362</u>	<u>57</u>	<u>16,305</u>	99.6506%
12	<u>PLUS: PROPERTY TAXES</u>					
14	Production	DEM	45,179	-	45,179	100.0000%
15	Production	EGY	4,255	-	4,255	100.0000%
16	Transmission	DEM	3,567	248	3,319	93.0607%
17	Subtransmission	DEM	3,719	258	3,461	93.0608%
18	Distribution Primary	DEM	8,154	-	8,154	100.0000%
19	Distribution Secondary	DEM	2,592	-	2,592	100.0000%
20	Distribution	CUST	15,798	-	15,798	100.0000%
21	Other	CUST	1,533	-	1,533	100.0000%
22	TOTAL PROPERTY TAXES		<u>84,796</u>	<u>506</u>	<u>84,291</u>	99.4038%
23	<u>PLUS: OTHER TAXES</u>					
26	Production	DEM	(76)	-	(76)	100.0000%
27	Production	EGY	(6)	-	(6)	100.0000%
28	Transmission	DEM	(6)	(0)	(6)	93.5213%
29	Subtransmission	DEM	(6)	(0)	(6)	93.5213%
30	Distribution Primary	DEM	(13)	-	(13)	100.0000%
31	Distribution Secondary	DEM	(4)	-	(4)	100.0000%
32	Distribution	CUST	(23)	-	(23)	100.0000%
33	Other	CUST	(3)	-	(3)	100.0000%
34	TOTAL OTHER TAXES		<u>(136)</u>	<u>(1)</u>	<u>(135)</u>	99.4071%
35	<u>EQUALS: NON-REVENUE TAXES</u>					
37	Production	DEM	50,567	-	50,567	100.0000%
38	Production	EGY	5,692	-	5,692	100.0000%
39	Transmission	DEM	3,792	262	3,530	93.0881%
40	Subtransmission	DEM	4,364	300	4,064	93.1288%
41	Distribution Primary	DEM	10,042	-	10,042	100.0000%
42	Distribution Secondary	DEM	2,819	-	2,819	100.0000%
43	Distribution	CUST	19,441	-	19,441	100.0000%
44	Other	CUST	4,306	-	4,306	100.0000%
45	TOTAL NON-REVENUE TAXES		<u>101,023</u>	<u>562</u>	<u>100,461</u>	99.4437%

47

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 12 OF 35  
 FILED: 04/02/2024



Tampa Electric 2025 OB Budget

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
46	<u>REGULATORY ASSESSMENT FEE</u>					
47	Production	DEM	629	-	629	100.0000%
48	Production	EGY	47	-	47	100.0000%
49	Transmission	DEM	50	-	50	100.0000%
50	Subtransmission	DEM	54	-	54	100.0000%
51	Distribution Primary	DEM	108	-	108	100.0000%
52	Distribution Secondary	DEM	30	-	30	100.0000%
53	Distribution	CUST	190	-	190	100.0000%
54	Other	CUST	23	-	23	100.0000%
55	TOTAL REGULATORY ASSESSMENT FEE		<u>1,132</u>	<u>-</u>	<u>1,132</u>	100.0000%
56						
57						
58	<u>EQUALS: TAXES OTHER THAN INCOME</u>					
59	Production	DEM	51,197	-	51,197	100.0000%
60	Production	EGY	5,739	-	5,739	100.0000%
61	Transmission	DEM	3,842	262	3,580	93.1775%
62	Subtransmission	DEM	4,417	300	4,118	93.2127%
63	Distribution Primary	DEM	10,149	-	10,149	100.0000%
64	Distribution Secondary	DEM	2,850	-	2,850	100.0000%
65	Distribution	CUST	19,631	-	19,631	100.0000%
66	Other	CUST	4,329	-	4,329	100.0000%
67						
68	TOTAL TAXES OTHER THAN INCOME		<u>102,154</u>	<u>562</u>	<u>101,592</u>	99.4499%

48

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 13 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

Derivation of Operating Income

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<b>TOTAL OPERATING REVENUES</b>					
2	Sales Revenue (incl. Transmission Firm Whsl)	REV	1,782,281	7,929	1,774,352	99.5551%
3	Production	DEM	1,851	-	1,851	100.0000%
4	Production	EGY	683	(0)	683	100.0003%
5	Transmission	DEM	996	65	932	93.5213%
6	Subtransmission	DEM	273	18	256	93.5213%
7	Distribution Primary	DEM	14,763	-	14,763	100.0000%
8	Distribution Secondary	DEM	208	-	208	100.0000%
9	Distribution	DEM	540	-	540	100.0000%
10	Other	CUST	21,497	-	21,497	100.0000%
11	TOTAL OPERATING REVENUES		<u>1,823,093</u>	<u>8,011</u>	<u>1,815,082</u>	99.5606%
12	<b>LESS: O&amp;M EXPENSE</b>					
13	<b>LESS: O&amp;M EXPENSE</b>					
14	Production	DEM	159,622	-	159,622	100.0000%
15	Production	EGY	41,606	-	41,606	100.0000%
16	Transmission	DEM	4,046	407	3,639	89.9459%
17	Subtransmission	DEM	12,411	1,290	11,121	89.6063%
18	Distribution Primary	DEM	35,507	-	35,507	100.0000%
19	Distribution Secondary	DEM	4,106	-	4,106	100.0000%
20	Distribution	CUST	67,328	-	67,328	100.0000%
21	Other	CUST	68,841	-	68,841	100.0000%
22	TOTAL O&M EXPENSE		<u>393,468</u>	<u>1,697</u>	<u>391,771</u>	99.5688%
23	<b>LESS: FUEL &amp; POWER TRANSACTIONS</b>					
24	<b>LESS: FUEL &amp; POWER TRANSACTIONS</b>					
25	Production Demand	DEM	-	-	-	0.0000%
26	Production Energy	EGY	626	-	626	100.0000%
27	TOTAL FUEL & POWER TRANSACTIONS		<u>626</u>	<u>-</u>	<u>626</u>	100.0000%
28	<b>LESS: DEPRECIATION EXPENSE</b>					
29	<b>LESS: DEPRECIATION EXPENSE</b>					
30	Production	DEM	290,552	-	290,552	100.0000%
31	Production	EGY	30,632	-	30,632	100.0000%
32	Transmission	DEM	15,710	1,363	14,347	91.3244%
33	Subtransmission	DEM	16,596	1,075	15,521	93.5213%
34	Distribution Primary	DEM	43,769	-	43,769	100.0000%
35	Distribution Secondary	DEM	16,832	-	16,832	100.0000%
36	Distribution	CUST	107,353	-	107,353	100.0000%
37	Other	CUST	12,431	-	12,431	100.0000%
38	TOTAL DEPRECIATION EXPENSE		<u>533,874</u>	<u>2,438</u>	<u>531,436</u>	99.5433%

49

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 14 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
39	<u>LESS: AMORTIZATION EXPENSE</u>					
40	Production	DEM	-	-	-	0.0000%
41	Production	EGY	-	-	-	0.0000%
42	Transmission	DEM	-	-	-	0.0000%
43	Subtransmission	DEM	-	-	-	0.0000%
44	Distribution Primary	DEM	-	-	-	0.0000%
45	Distribution Secondary	DEM	-	-	-	0.0000%
46	Distribution	CUST	-	-	-	0.0000%
47	Other	CUST	-	-	-	0.0000%
48	TOTAL AMORTIZATION EXPENSE		-	-	-	0.0000%
49						
50	<u>LESS: TAXES OTHER THAN INCOME</u>					
51	Production	DEM	51,197	-	51,197	100.0000%
52	Production	EGY	5,739	-	5,739	100.0000%
53	Transmission	DEM	3,842	262	3,580	93.1775%
54	Subtransmission	DEM	4,417	300	4,118	93.2127%
55	Distribution Primary	DEM	10,149	-	10,149	100.0000%
56	Distribution Secondary	DEM	2,850	-	2,850	100.0000%
57	Distribution	CUST	19,631	-	19,631	100.0000%
58	Other	CUST	4,329	-	4,329	100.0000%
59	TOTAL TAXES OTHER THAN INCOME		102,154	562	101,592	99.4499%
60						
61	<u>LESS: LOSS ON DISPOSITION &amp; MISC</u>					
62	Production	DEM	-	-	-	0.0000%
63	Production	EGY	-	-	-	0.0000%
64	Transmission	DEM	-	-	-	0.0000%
65	Subtransmission	DEM	-	-	-	0.0000%
66	Distribution Primary	DEM	-	-	-	0.0000%
67	Distribution Secondary	DEM	-	-	-	0.0000%
68	Distribution	CUST	-	-	-	0.0000%
69	Other	CUST	-	-	-	0.0000%
70	TOTAL OTHER EXPENSES		-	-	-	0.0000%
71						
72	<u>EQUALS: OPERATING INCOME</u>					
73	Sales	REV	1,782,281	7,929	1,774,352	99.5551%
74	Production	DEM	(499,520)	-	(499,520)	100.0000%
75	Production	EGY	(77,921)	(0)	(77,921)	100.0000%
76	Transmission	DEM	(22,601)	(1,967)	(20,634)	91.2958%
77	Subtransmission	DEM	(33,151)	(2,647)	(30,504)	92.0145%
78	Distribution Primary	DEM	(74,663)	-	(74,663)	100.0000%
79	Distribution Secondary	DEM	(23,580)	-	(23,580)	100.0000%
80	Distribution	CUST	(193,772)	-	(193,772)	100.0000%
81	Other	CUST	(64,104)	-	(64,104)	100.0000%
82	TOTAL OPERATING INCOME		792,970	3,315	789,656	99.5820%

50

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 15 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
83	<u>LESS: INTEREST EXPENSE</u>					
84	Production	DEM	101,439	-	101,439	100.0000%
85	Production	EGY	7,629	-	7,629	100.0000%
86	Transmission	DEM	8,002	518	7,483	93.5213%
87	Subtransmission	DEM	8,686	563	8,123	93.5213%
88	Distribution Primary	DEM	17,367	-	17,367	100.0000%
89	Distribution Secondary	DEM	4,899	-	4,899	100.0000%
90	Distribution	CUST	30,618	-	30,618	100.0000%
91	Other	CUST	3,708	-	3,708	100.0000%
92	TOTAL INTEREST EXPENSE		<u>182,347</u>	<u>1,081</u>	<u>181,266</u>	99.4071%
93						
94	<u>PLUS: PERMANENT TIMING DIFFERENCES</u>					
95	Production	DEM	4,072	-	4,072	100.0000%
96	Production	EGY	306	-	306	100.0000%
97	Transmission	DEM	321	21	300	93.5213%
98	Subtransmission	DEM	349	23	326	93.5213%
99	Distribution Primary	DEM	697	-	697	100.0000%
100	Distribution Secondary	DEM	197	-	197	100.0000%
101	Distribution	CUST	1,229	-	1,229	100.0000%
102	Other	CUST	149	-	149	100.0000%
103	TOTAL PERMANENT TIMING DIFFERENCES		<u>7,320</u>	<u>43</u>	<u>7,276</u>	99.4071%
104						
105	<u>EQUALS: FLORIDA TAXABLE INCOME</u>					
106	Sales	REV	1,782,281	7,929	1,774,352	99.5551%
107	Production	DEM	(596,886)	-	(596,886)	100.0000%
108	Production	EGY	(85,244)	(0)	(85,244)	100.0000%
109	Transmission	DEM	(30,282)	(2,465)	(27,817)	91.8603%
110	Subtransmission	DEM	(41,489)	(3,188)	(38,301)	92.3173%
111	Distribution Primary	DEM	(91,333)	-	(91,333)	100.0000%
112	Distribution Secondary	DEM	(28,282)	-	(28,282)	100.0000%
113	Distribution	CUST	(223,160)	-	(223,160)	100.0000%
114	Other	CUST	(67,663)	-	(67,663)	100.0000%
115	TOTAL FLORIDA TAXABLE INCOME		<u>617,943</u>	<u>2,277</u>	<u>615,666</u>	99.6316%
116						
117	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>					
118	Sales	REV	98,025	436	97,589	99.5551%
119	Production	DEM	(32,829)	-	(32,829)	100.0000%
120	Production	EGY	(4,688)	(0)	(4,688)	100.0000%
121	Transmission	DEM	(1,666)	(136)	(1,530)	91.8603%
122	Subtransmission	DEM	(2,282)	(175)	(2,107)	92.3173%
123	Distribution Primary	DEM	(5,023)	-	(5,023)	100.0000%
124	Distribution Secondary	DEM	(1,555)	-	(1,555)	100.0000%
125	Distribution	CUST	(12,274)	-	(12,274)	100.0000%
126	Other	CUST	(3,721)	-	(3,721)	100.0000%
127	TOTAL FLORIDA INCOME TAX		<u>33,987</u>	<u>125</u>	<u>33,862</u>	99.6316%

51

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 16 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

INCOME TAXES - INCTX

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
128	<u>EQUALS: FEDERAL TAXABLE INCOME</u>					
129	Sales	REV	1,684,256	7,493	1,676,763	99.5551%
130	Production	DEM	(564,058)	-	(564,058)	100.0000%
131	Production	EGY	(80,555)	(0)	(80,555)	100.0000%
132	Transmission	DEM	(28,616)	(2,329)	(26,287)	91.8603%
133	Subtransmission	DEM	(39,207)	(3,012)	(36,195)	92.3173%
134	Distribution Primary	DEM	(86,310)	-	(86,310)	100.0000%
135	Distribution Secondary	DEM	(26,726)	-	(26,726)	100.0000%
136	Distribution	CUST	(210,887)	-	(210,887)	100.0000%
137	Other	CUST	(63,941)	-	(63,941)	100.0000%
138	TOTAL FEDERAL TAXABLE INCOME		<u>583,956</u>	<u>2,152</u>	<u>581,804</u>	<u>99.6316%</u>
139						
140	<u>RESULTS: FEDERAL INCOME TAX @ 0.21</u>					
141	Sales	REV	353,694	1,574	352,120	99.5551%
142	Production	DEM	(118,452)	-	(118,452)	100.0000%
143	Production	EGY	(16,917)	(0)	(16,917)	100.0000%
144	Transmission	DEM	(6,009)	(489)	(5,520)	91.8607%
145	Subtransmission	DEM	(8,233)	(633)	(7,601)	92.3170%
146	Distribution Primary	DEM	(18,125)	-	(18,125)	100.0000%
147	Distribution Secondary	DEM	(5,613)	-	(5,613)	100.0000%
148	Distribution	CUST	(44,286)	-	(44,286)	100.0000%
149	Other	CUST	(13,428)	-	(13,428)	100.0000%
150	TOTAL FEDERAL INCOME TAX		<u>122,631</u>	<u>452</u>	<u>122,179</u>	<u>99.6316%</u>
151						
152	<u>ADJ. TO INCOME TAXES (True-ups, Excess Deferred, ITC AND PDA)</u>					
153	Production	DEM	(68,583)	-	(68,583)	100.0000%
154	Production	EGY	(4,743)	-	(4,743)	100.0000%
155	Transmission	DEM	(1,523)	(127)	(1,396)	91.6436%
156	Subtransmission	DEM	(1,139)	(95)	(1,044)	91.6442%
157	Distribution Primary	DEM	(4,002)	-	(4,002)	100.0000%
158	Distribution Secondary	DEM	(1,260)	-	(1,260)	100.0000%
159	Distribution	CUST	(7,111)	-	(7,111)	100.0000%
160	Other	CUST	(842)	-	(842)	100.0000%
161	TOTAL ADJUSTMENT TO INCOME TAXES		<u>(89,203)</u>	<u>(222)</u>	<u>(88,980)</u>	<u>99.7506%</u>
162						
163	<u>TOTAL INCOME TAXES (FED, STATE, AND ADJUSTMENTS)</u>					
164	Sales	REV	451,719	2,010	449,710	99.5551%
165	Production	DEM	(219,864)	-	(219,864)	100.0000%
166	Production	EGY	(26,348)	(0)	(26,348)	100.0000%
167	Transmission	DEM	(9,198)	(752)	(8,446)	91.8247%
168	Subtransmission	DEM	(11,654)	(903)	(10,751)	92.2513%
169	Distribution Primary	DEM	(27,150)	-	(27,150)	100.0000%
170	Distribution Secondary	DEM	(8,428)	-	(8,428)	100.0000%
171	Distribution	CUST	(63,671)	-	(63,671)	100.0000%
172	Other	CUST	(17,991)	-	(17,991)	100.0000%
173	TOTAL INCOME TAXES		<u>67,415</u>	<u>355</u>	<u>67,060</u>	<u>99.4740%</u>
174						
175	SYSTEM PER BOOK ADJUSTMENT		(38,563)	-	(38,563)	
176						
177	INCOME TAX SEPARATION		<u>28,852</u>	<u>355</u>	<u>28,497</u>	<u>98.7710%</u>

52

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 17 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION PLANT</u>					
2	Production Demand	DEM	4,493,529	-	4,493,529	100.0000%
3	Production Demand - Solar Facilities	DEM	2,068,978	-	2,068,978	100.0000%
4	Production Energy	EGY	570,340	-	570,340	100.0000%
5	TOTAL PRODUCTION PLANT		<u>7,132,848</u>	<u>-</u>	<u>7,132,848</u>	100.0000%
6						
7						
8	<u>TRANSMISSION PLANT</u>					
9	Step-Up Substations	DEM	191,967	-	191,967	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		<u>191,967</u>	<u>-</u>	<u>191,967</u>	100.0000%
12						
13	High-Volt Substations & LINES	DEM	<u>534,187</u>	<u>34,608</u>	<u>499,579</u>	93.5213%
14						
15	Subtransmission					
16	Substations	DEM	240,918	15,608	225,310	93.5213%
17	LINES	DEM	<u>284,080</u>	<u>18,405</u>	<u>265,675</u>	93.5213%
18	Subtransmission		<u>524,998</u>	<u>34,013</u>	<u>490,985</u>	93.5213%
19						
20	TOTAL TRANSMISSION PLANT		<u>1,251,152</u>	<u>68,621</u>	<u>1,182,531</u>	94.5154%

53

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 18 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION PLANT</u>					
22	Substations	DEM	368,438	-	368,438	100.0000%
23						
24	Poles Direct	CUST	32,074	-	32,074	100.0000%
25	Poles Primary	DEM	137,886	-	137,886	100.0000%
26	Poles Primary (MDS)	CUST	163,105	-	163,105	100.0000%
27	Poles Secondary	DEM	38,531	-	38,531	100.0000%
28	Poles Secondary (MDS)	CUST	51,864	-	51,864	100.0000%
29	TOTAL POLES		423,461	-	423,461	100.0000%
30						
31	OH LINES Direct	CUST	4,543	-	4,543	100.0000%
32	OH LINES Primary	DEM	144,129	-	144,129	100.0000%
33	OH LINES Primary (MDS)	CUST	107,617	-	107,617	100.0000%
34	OH LINES Secondary	DEM	10,191	-	10,191	100.0000%
35	OH LINES Secondary (MDS)	CUST	28,107	-	28,107	100.0000%
36	TOTAL OH LINES		294,587	-	294,587	100.0000%
37						
38	UG LINES Direct	CUST	386	-	386	100.0000%
39	UG LINES Primary	DEM	400,188	-	400,188	100.0000%
40	UG LINES Primary (MDS)	CUST	353,059	-	353,059	100.0000%
41	UG LINES Secondary	DEM	48,259	-	48,259	100.0000%
42	UG LINES Secondary (MDS)	CUST	9,173	-	9,173	100.0000%
43	TOTAL UG LINES		811,065	-	811,065	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	45,340	-	45,340	100.0000%
47	Transformers Primary (MDS)	CUST	118,810	-	118,810	100.0000%
48	Transformers Secondary	DEM	292,620	-	292,620	100.0000%
49	Transformers Secondary (MDS)	CUST	541,309	-	541,309	100.0000%
50	TOTAL Transformers		998,080	-	998,080	100.0000%
51						
52	Services	CUST	228,413	-	228,413	100.0000%
53	Meters	CUST	149,852	-	149,852	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	414,979	-	414,979	100.0000%
56						
57	Distribution Plant	DEM	1,485,584	-	1,485,584	100.0000%
58	Distribution Plant	CUST	2,203,291	-	2,203,291	100.0000%
59						
60	TOTAL DISTRIBUTION PLANT		3,688,875	-	3,688,875	100.0000%
61						
62						
63	<u>PROD. TRANS. &amp; DIST PLANT</u>					
64	Production	DEM	6,754,475	-	6,754,475	100.0000%
65	Production	EGY	570,340	-	570,340	100.0000%
66	Transmission	DEM	534,187	34,608	499,579	93.5213%
67	Subtransmission	DEM	524,998	34,013	490,985	93.5213%
68	Distribution Primary	DEM	1,095,982	-	1,095,982	100.0000%

54

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 19 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

PLANT IN SERVICE - PLTSVC

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
69	Distribution Secondary	DEM	389,602	-	389,602	100.0000%
70	Distribution	CUST	2,203,291	-	2,203,291	100.0000%
71	Other	CUST	-	-	-	0.0000%
72	TOTAL PROD, TRANS, & DIST PLANT		12,072,875	68,621	12,004,254	99.4316%

55

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 20 OF 35  
 FILED: 04/02/2024



LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
73	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
74	Production	DEM	30,060	-	30,060	100.0000%
75	Production	EGY	7,469	-	7,469	100.0000%
76	Transmission	DEM	5,666	367	5,299	93.5213%
77	Subtransmission	DEM	4,561	295	4,265	93.5213%
78	Distribution Primary	DEM	22,435	-	22,435	100.0000%
79	Distribution Secondary	DEM	5,674	-	5,674	100.0000%
80	Distribution	CUST	18,978	-	18,978	100.0000%
81	Other	CUST	14,371	-	14,371	100.0000%
82	TOTAL COMMUNICATION EQUIPMENT		<u>109,214</u>	<u>663</u>	<u>108,551</u>	99.3934%
83	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
84	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
85	Production	DEM	7,483	-	7,483	100.0000%
86	Production	EGY	-	-	-	0.0000%
87	Transmission	DEM	2,737	177	2,560	93.5213%
88	Subtransmission	DEM	7,695	499	7,197	93.5213%
89	Distribution Primary	DEM	22,471	-	22,471	100.0000%
90	Distribution Secondary	DEM	2,734	-	2,734	100.0000%
91	Distribution	CUST	43,330	-	43,330	100.0000%
92	Other	CUST	32,813	-	32,813	100.0000%
93	TOTAL TRANSPORTATION EQUIPMENT		<u>119,263</u>	<u>676</u>	<u>118,587</u>	99.4333%
94	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
95	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
96	Production	DEM	402,516	-	402,516	100.0000%
97	Production - Solar	DEM	4,620	-	4,620	100.0000%
98	Production	EGY	102,740	-	102,740	100.0000%
99	Transmission	DEM	16,490	1,068	15,422	93.5213%
100	Subtransmission	DEM	46,363	3,004	43,359	93.5213%
101	Distribution Primary	DEM	142,546	-	142,546	100.0000%
102	Distribution Secondary	DEM	16,471	-	16,471	100.0000%
103	Distribution	CUST	261,054	-	261,054	100.0000%
104	Other	CUST	197,960	-	197,960	100.0000%
105	TOTAL GENERAL & INTANGIBLE		<u>1,190,759</u>	<u>4,072</u>	<u>1,186,687</u>	99.6580%
106	<u>PLUS: ROU LEASES</u>					
107	<u>PLUS: ROU LEASES</u>					
108	Production	DEM	(0)	-	(0)	100.0000%
109	<u>EQUALS: PLANT IN SERVICE</u>					
110	<u>EQUALS: PLANT IN SERVICE</u>					
111	Production	DEM	7,199,154	-	7,199,154	100.0000%
112	Production	EGY	680,548	-	680,548	100.0000%
113	Transmission	DEM	559,080	36,221	522,859	93.5213%
114	Subtransmission	DEM	583,617	37,811	545,806	93.5213%
115	Distribution Primary	DEM	1,283,435	-	1,283,435	100.0000%
116	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
117	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
118	Other	CUST	245,144	-	245,144	100.0000%
119	<u>TOTAL PLANT IN SERVICE</u>					
120	TOTAL PLANT IN SERVICE		<u>13,492,110</u>	<u>74,032</u>	<u>13,418,078</u>	99.4513%

56

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 21 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PLANT HELD FOR FUTURE USE</u>					
2	Production	DEM	26,353	-		26,353
3	Production - Solar	DEM	-	-		-
4	Production	EGY	-	-		-
5	Transmission	DEM	11,373	737		10,636
6	Subtransmission	DEM	11,177	724		10,453
7	Distribution Primary	DEM	20,590	-		20,590
8	Distribution Secondary	DEM	-	-		-
9	Distribution	CUST	-	-		-
10	Other	CUST	-	-		-
11						
12	TOTAL PLANT HELD FOR FUTURE USE		<u>69,495</u>	<u>1,461</u>		<u>68,034</u>

57

Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION RESERVE</u>					
2	Production Demand	DEM	1,542,785	-	1,542,785	100.0000%
3	Production Demand - Solar Facilities	DEM	222,986	-	222,986	100.0000%
4	Production Energy	EGY	293,748	-	293,748	100.0000%
5	TOTAL PRODUCTION DEP REERVE		<u>2,059,519</u>	-	<u>2,059,519</u>	100.0000%
6						
7						
8	<u>TRANSMISSION RESERVE</u>					
9	Step-Up Substations	DEM	46,016	-	46,016	100.0000%
10	Step-Up Substations - Solar	DEM	-	-	-	0.0000%
11	Step-Up Substations		<u>46,016</u>	-	<u>46,016</u>	100.0000%
12						
13	High-Volt Transmission LINES	DEM	<u>142,075</u>	9,205	132,871	93.5213%
14						
15	Subtransmission					
16	Substations	DEM	46,668	3,023	43,645	93.5213%
17	LINES	DEM	77,382	5,013	72,368	93.5213%
18	Subtransmission		<u>124,050</u>	8,037	116,013	93.5213%
19						
20	TOTAL TRANSMISSION DEP REERVE		<u>312,140</u>	17,241	294,899	94.4764%

58

Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
21	<u>DISTRIBUTION RESERVE</u>					
22	Substations	DEM	92,546	-	92,546	100.0000%
23						
24	Poles Direct	CUST	14,632	-	14,632	100.0000%
25	Poles Primary	DEM	62,901	-	62,901	100.0000%
26	Poles Primary (MDS)	CUST	74,405	-	74,405	100.0000%
27	Poles Secondary	DEM	17,577	-	17,577	100.0000%
28	Poles Secondary (MDS)	CUST	23,659	-	23,659	100.0000%
29	TOTAL POLES		<u>193,174</u>	-	<u>193,174</u>	100.0000%
30						
31	OH LINES Direct	CUST	2,332	-	2,332	100.0000%
32	OH LINES Primary	DEM	73,986	-	73,986	100.0000%
33	OH LINES Primary (MDS)	CUST	55,243	-	55,243	100.0000%
34	OH LINES Secondary	DEM	5,232	-	5,232	100.0000%
35	OH LINES Secondary (MDS)	CUST	14,428	-	14,428	100.0000%
36	TOTAL OH LINES		<u>151,221</u>	-	<u>151,221</u>	100.0000%
37						
38	UG LINES Direct	CUST	72	-	72	100.0000%
39	UG LINES Primary	DEM	74,963	-	74,963	100.0000%
40	UG LINES Primary (MDS)	CUST	66,135	-	66,135	100.0000%
41	UG LINES Secondary	DEM	9,040	-	9,040	100.0000%
42	UG LINES Secondary (MDS)	CUST	1,718	-	1,718	100.0000%
43	TOTAL UG LINES		<u>151,929</u>	-	<u>151,929</u>	100.0000%
44						
45	Transformers Direct	CUST	-	-	-	0.0000%
46	Transformers Primary	DEM	17,072	-	17,072	100.0000%
47	Transformers Primary (MDS)	CUST	44,735	-	44,735	100.0000%
48	Transformers Secondary	DEM	110,180	-	110,180	100.0000%
49	Transformers Secondary (MDS)	CUST	203,819	-	203,819	100.0000%
50	TOTAL Transformers		<u>375,806</u>	-	<u>375,806</u>	100.0000%
51						
52	Services	CUST	143,574	-	143,574	100.0000%
53	Meters	CUST	25,381	-	25,381	100.0000%
54	Installations on Customers' Premises	CUST	-	-	-	0.0000%
55	Street Lighting	CUST	132,134	-	132,134	100.0000%
56						
57	Distribution Reserve	DEM	463,496	-	463,496	100.0000%
58	Distribution Reserve	CUST	802,268	-	802,268	100.0000%
59						
60	TOTAL DISTRIBUTION DEP RESEVE		<u>1,265,764</u>	-	<u>1,265,764</u>	100.0000%
61						
62						

59

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 24 OF 35  
 FILED: 04/02/2024

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
63	<u>PROD, TRANS, &amp; DIST RESERVE</u>					
64	Production	DEM	1,811,786	-	1,811,786	100.0000%
65	Production	EGY	293,748	-	293,748	100.0000%
66	Transmission	DEM	142,075	9,205	132,871	93.5213%
67	Subtransmission	DEM	124,050	8,037	116,013	93.5213%
68	Distribution Primary	DEM	321,468	-	321,468	100.0000%
69	Distribution Secondary	DEM	142,028	-	142,028	100.0000%
70	Distribution	CUST	802,268	-	802,268	100.0000%
71	Other	CUST	-	-	-	0.0000%
72						
73	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		<u>3,637,424</u>	<u>17,241</u>	<u>3,620,182</u>	99.5260%

60

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 25 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
74	<u>PLUS: COMMUNICATION EQUIPMENT</u>					
75	Production	DEM	13,816	-	13,816	100.0000%
76	Production	EGY	3,433	-	3,433	100.0000%
77	Transmission	DEM	2,604	169	2,435	93.5213%
78	Subtransmission	DEM	2,096	136	1,960	93.5213%
79	Distribution Primary	DEM	10,311	-	10,311	100.0000%
80	Distribution Secondary	DEM	2,608	-	2,608	100.0000%
81	Distribution	CUST	8,722	-	8,722	100.0000%
82	Other	CUST	6,605	-	6,605	100.0000%
83	TOTAL COMM EQUIP DEP RESE		<u>50,195</u>	<u>305</u>	<u>49,891</u>	99.3934%
84						
85	<u>PLUS: TRANSPORTATION EQUIPMENT</u>					
86	Production	DEM	2,681	-	2,681	100.0000%
87	Production	EGY	-	-	-	0.0000%
88	Transmission	DEM	953	62	891	93.5213%
89	Subtransmission	DEM	2,679	174	2,505	93.5213%
90	Distribution Primary	DEM	7,823	-	7,823	100.0000%
91	Distribution Secondary	DEM	952	-	952	100.0000%
92	Distribution	CUST	15,085	-	15,085	100.0000%
93	Other	CUST	11,423	-	11,423	100.0000%
94	TOTAL TRANSP EQUIP DEP RESE		<u>41,595</u>	<u>235</u>	<u>41,360</u>	99.4343%
95						
96	<u>PLUS: GENERAL &amp; INTANGIBLE</u>					
97	Production	DEM	99,691	-	99,691	100.0000%
98	Production - Solar	DEM	439	-	439	100.0000%
99	Production	EGY	25,439	-	25,439	100.0000%
100	Transmission	DEM	4,083	265	3,818	93.5213%
101	Subtransmission	DEM	11,479	744	10,736	93.5213%
102	Distribution Primary	DEM	35,439	-	35,439	100.0000%
103	Distribution Secondary	DEM	4,078	-	4,078	100.0000%
104	Distribution	CUST	64,638	-	64,638	100.0000%
105	Other	CUST	49,095	-	49,095	100.0000%
106	TOTAL GENERAL & INTANGIBLE		<u>294,382</u>	<u>1,008</u>	<u>293,374</u>	99.6575%
107						
108	<u>EQUALS: DEPRECIATION RESERVE</u>					
109	Production	DEM	1,928,413	-	1,928,413	100.0000%
110	Production	EGY	322,620	-	322,620	100.0000%
111	Transmission	DEM	149,715	9,700	140,015	93.5213%
112	Subtransmission	DEM	140,304	9,090	131,215	93.5213%
113	Distribution Primary	DEM	375,042	-	375,042	100.0000%
114	Distribution Secondary	DEM	149,666	-	149,666	100.0000%
115	Distribution	CUST	890,713	-	890,713	100.0000%
116	Other	CUST	67,124	-	67,124	100.0000%
117						
118	TOTAL ACCUM DEPRECIATION RESERVE		<u>4,023,596</u>	<u>18,789</u>	<u>4,004,807</u>	99.5330%

61

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 26 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

WORKING CAPITAL - WKCAP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>MATERIALS &amp; SUPPLIES</u>					
2	Production	DEM	91,095	-	91,095	100.0000%
3	Production	EGY	7,692	-	7,692	100.0000%
4	Transmission	DEM	7,204	467	6,738	93.5213%
5	Subtransmission	DEM	7,080	459	6,622	93.5213%
6	Distribution Primary	DEM	14,781	-	14,781	100.0000%
7	Distribution Secondary	DEM	5,254	-	5,254	100.0000%
8	Distribution	CUST	29,715	-	29,715	100.0000%
9	Other	CUST	-	-	-	0.0000%
10	TOTAL MATERIALS & SUPPLIES		<u>162,822</u>	<u>925</u>	<u>161,897</u>	99.4316%
11						
12	<u>PLUS: EXCLUSIONS</u>					
13	Production	DEM	(276,878)	-	(276,878)	100.0000%
14	Production	EGY	(26,078)	-	(26,078)	100.0000%
15	Transmission	DEM	(21,859)	(1,416)	(20,443)	93.5213%
16	Subtransmission	DEM	(22,792)	(1,477)	(21,316)	93.5213%
17	Distribution Primary	DEM	(49,970)	-	(49,970)	100.0000%
18	Distribution Secondary	DEM	(15,883)	-	(15,883)	100.0000%
19	Distribution	CUST	(96,820)	-	(96,820)	100.0000%
20	Other	CUST	(9,394)	-	(9,394)	100.0000%
21	TOTAL CASH		<u>(519,674)</u>	<u>(2,893)</u>	<u>(516,781)</u>	99.4433%
22						
23	<u>PLUS: NET ADDITIONS</u>					
24	Production	DEM	600,864	-	600,864	100.0000%
25	Production	EGY	56,593	-	56,593	100.0000%
26	Transmission	DEM	47,438	3,073	44,365	93.5213%
27	Subtransmission	DEM	49,462	3,205	46,258	93.5213%
28	Distribution Primary	DEM	108,441	-	108,441	100.0000%
29	Distribution Secondary	DEM	34,468	-	34,468	100.0000%
30	Distribution	CUST	210,113	-	210,113	100.0000%
31	Other	CUST	20,386	-	20,386	100.0000%
32	TOTAL NET ADDITIONS		<u>1,127,765</u>	<u>6,278</u>	<u>1,121,487</u>	99.4433%
33						
34	<u>MINUS: NET DEDUCTIONS</u>					
35	Production	DEM	383,918	-	383,918	100.0000%
36	Production	EGY	36,160	-	36,160	100.0000%
37	Transmission	DEM	30,310	1,964	28,347	93.5213%
38	Subtransmission	DEM	31,604	2,047	29,556	93.5213%
39	Distribution Primary	DEM	69,288	-	69,288	100.0000%
40	Distribution Secondary	DEM	22,023	-	22,023	100.0000%
41	Distribution	CUST	134,250	-	134,250	100.0000%
42	Other	CUST	13,025	-	13,025	100.0000%
43	TOTAL NET DEDUCTIONS		<u>720,578</u>	<u>4,011</u>	<u>716,567</u>	99.4433%

62

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 27 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

WORKING CAPITAL - WKCAP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
44	<u>PLUS: FUEL INVENTORY</u>					
45	Production	EGY	36,635	-	36,635	100.0000%
46	TOTAL FUEL INVENTORY		<u>36,635</u>	-	<u>36,635</u>	100.0000%
48	<u>EQUALS: WORKING CAPITAL (Incl. fuel inventory)</u>					
49	Production	DEM	31,163	-	31,163	100.0000%
50	Production	EGY	38,682	-	38,682	100.0000%
51	Transmission	DEM	2,473	160	2,313	93.5213%
52	Subtransmission	DEM	2,147	139	2,008	93.5213%
53	Distribution Primary	DEM	3,965	-	3,965	100.0000%
54	Distribution Secondary	DEM	1,816	-	1,816	100.0000%
55	Distribution	CUST	8,758	-	8,758	100.0000%
56	Other	CUST	<u>(2,033)</u>	-	<u>(2,033)</u>	100.0000%
57						
58	TOTAL WORKING CAPITAL		<u>86,970</u>	299	<u>86,671</u>	99.6559%

63



Tampa Electric 2025 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PRODUCTION CWIP</u>					
2	Production Demand	DEM	106,808	-	106,808	100.0000%
3	Production Demand - Solar	DEM	-	-	-	0.0000%
4	Production Energy	EGY	3,054	-	3,054	100.0000%
5	TOTAL PRODUCTION CWIP		<u>109,862</u>	<u>-</u>	<u>109,862</u>	100.0000%
6						
7	<u>TRANSMISSION CWIP</u>					
9	Step-Up Substations	DEM	-	-	-	0.0000%
10	Hi-Volt Transmission	DEM	7,284	472	6,812	93.5213%
11	Subtransmission Common	DEM	7,159	464	6,695	93.5213%
12	TOTAL TRANSMISSION CWIP		<u>14,442</u>	<u>936</u>	<u>13,507</u>	93.5213%
13						
14	<u>DISTRIBUTION CWIP</u>					
16	Distribution Primary	DEM	(10,923)	-	(10,923)	100.0000%
17	Distribution Secondary	DEM	(3,883)	-	(3,883)	100.0000%
18	Distribution	CUST	(21,958)	-	(21,958)	100.0000%
19	TOTAL DISTRIBUTION CWIP		<u>(36,764)</u>	<u>-</u>	<u>(36,764)</u>	100.0000%
20						
21	<u>PROD, TRANS &amp; DIST CWIP</u>					
23	Production	DEM	106,808	-	106,808	100.0000%
24	Production	EGY	3,054	-	3,054	100.0000%
25	Transmission	DEM	7,284	472	6,812	93.5213%
26	Subtransmission	DEM	7,159	464	6,695	93.5213%
27	Distribution Primary	DEM	(10,923)	-	(10,923)	100.0000%
28	Distribution Secondary	DEM	(3,883)	-	(3,883)	100.0000%
29	Distribution	CUST	(21,958)	-	(21,958)	100.0000%
30	Other	CUST	-	-	-	0.0000%
31	TOTAL PROD, TRANS & DIST CWIP		<u>87,541</u>	<u>936</u>	<u>86,605</u>	98.9312%

64

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 29 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
32	<u>PLUS: GENERAL CWIP</u>					
33	Production	DEM	48,112	-	48,112	100.0000%
34	Production	EGY	12,702	-	12,702	100.0000%
35	Transmission	DEM	2,039	132	1,907	93.5213%
36	Subtransmission	DEM	5,732	371	5,360	93.5213%
37	Distribution Primary	DEM	16,738	-	16,738	100.0000%
38	Distribution Secondary	DEM	2,036	-	2,036	100.0000%
39	Distribution	CUST	32,274	-	32,274	100.0000%
40	Other	CUST	24,441	-	24,441	100.0000%
41	TOTAL GENERAL CWIP		<u>144,073</u>	<u>503</u>	<u>143,570</u>	99.6506%
42						
43	<u>EQUALS: TOTAL CWIP</u>					
44	Production	DEM	154,919	-	154,919	100.0000%
45	Production	EGY	15,756	-	15,756	100.0000%
46	Transmission	DEM	9,323	604	8,719	93.5213%
47	Subtransmission	DEM	12,890	835	12,055	93.5213%
48	Distribution Primary	DEM	5,815	-	5,815	100.0000%
49	Distribution Secondary	DEM	(1,847)	-	(1,847)	100.0000%
50	Distribution	CUST	10,316	-	10,316	100.0000%
51	Other	CUST	24,441	-	24,441	100.0000%
52	TOTAL CWIP		<u>231,614</u>	<u>1,439</u>	<u>230,175</u>	99.3787%
53						

65

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 30 OF 35  
 FILED: 04/02/2024

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
1	<u>PLANT IN SERVICE</u>					
2	Production	DEM	7,199,154	-	7,199,154	100.0000%
3	Production	EGY	680,548	-	680,548	100.0000%
4	Transmission	DEM	559,080	36,221	522,859	93.5213%
5	Subtransmission	DEM	583,617	37,811	545,806	93.5213%
6	Distribution Primary	DEM	1,283,435	-	1,283,435	100.0000%
7	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
8	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
9	Other	CUST	245,144	-	245,144	100.0000%
10	TOTAL PLANT IN SERVICE		13,492,110	74,032	13,418,078	99.4513%
11						
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>					
13	Production	DEM	26,353	-	26,353	100.0000%
14	Production	EGY	-	-	-	0.0000%
15	Transmission	DEM	11,373	737	10,636	93.5213%
16	Subtransmission	DEM	11,177	724	10,453	93.5213%
17	Distribution Primary	DEM	20,590	-	20,590	100.0000%
18	Distribution Secondary	DEM	-	-	-	0.0000%
19	Distribution	CUST	-	-	-	0.0000%
20	Other	CUST	-	-	-	0.0000%
21	TOTAL PLANT HELD FOR FUTURE USE		69,495	1,461	68,034	97.8977%
22						
23	<u>EQUALS: TOTAL PLANT</u>					
24	Production	DEM	7,225,507	-	7,225,507	100.0000%
25	Production	EGY	680,548	-	680,548	100.0000%
26	Transmission	DEM	570,453	36,958	533,495	93.5213%
27	Subtransmission	DEM	594,794	38,535	556,259	93.5213%
28	Distribution Primary	DEM	1,304,025	-	1,304,025	100.0000%
29	Distribution Secondary	DEM	414,480	-	414,480	100.0000%
30	Distribution	CUST	2,526,653	-	2,526,653	100.0000%
31	Other	CUST	245,144	-	245,144	100.0000%
32	TOTAL PLANT		13,561,605	75,493	13,486,112	99.4433%
33						
34	<u>LESS: DEPRECIATION RESERVE</u>					
35	Production	DEM	1,928,413	-	1,928,413	100.0000%
36	Production	EGY	322,620	-	322,620	100.0000%
37	Transmission	DEM	149,715	9,700	140,015	93.5213%
38	Subtransmission	DEM	140,304	9,090	131,215	93.5213%
39	Distribution Primary	DEM	375,042	-	375,042	100.0000%
40	Distribution Secondary	DEM	149,666	-	149,666	100.0000%
41	Distribution	CUST	890,713	-	890,713	100.0000%
42	Other	CUST	67,124	-	67,124	100.0000%
43	TOTAL DEPRECIATION RESERVE		4,023,596	18,789	4,004,807	99.5330%

66

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 31 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

NET PLANT AND RATE BASE - RBASE

LINE NO.			TOTAL COMPANY	FERC JURIS	FPSC JURIS	FPSC/ TOTAL RATIO
44	<u>EQUALS: NET PLANT</u>					
45	Production	DEM	5,297,094	-	5,297,094	100.0000%
46	Production	EGY	357,929	-	357,929	100.0000%
47	Transmission	DEM	420,738	27,258	393,480	93.5213%
48	Subtransmission	DEM	454,490	29,445	425,045	93.5213%
49	Distribution Primary	DEM	928,983	-	928,983	100.0000%
50	Distribution Secondary	DEM	264,814	-	264,814	100.0000%
51	Distribution	CUST	1,635,940	-	1,635,940	100.0000%
52	Other	CUST	178,020	-	178,020	100.0000%
53	TOTAL NET PLANT		<u>9,538,008</u>	<u>56,703</u>	<u>9,481,305</u>	99.4055%
54						
55	<u>PLUS: WORKING CAPITAL</u>					
56	Production	DEM	31,163	-	31,163	100.0000%
57	Production	EGY	38,682	-	38,682	100.0000%
58	Transmission	DEM	2,473	160	2,313	93.5213%
59	Subtransmission	DEM	2,147	139	2,008	93.5213%
60	Distribution Primary	DEM	3,965	-	3,965	100.0000%
61	Distribution Secondary	DEM	1,816	-	1,816	100.0000%
62	Distribution	CUST	8,758	-	8,758	100.0000%
63	Other	CUST	(2,033)	-	(2,033)	100.0000%
64	TOTAL WORKING CAPITAL		<u>86,970</u>	<u>299</u>	<u>86,671</u>	99.6559%
65						
66	<u>PLUS: CWIP</u>					
67	Production	DEM	154,919	-	154,919	100.0000%
68	Production	EGY	15,756	-	15,756	100.0000%
69	Transmission	DEM	9,323	604	8,719	93.5213%
70	Subtransmission	DEM	12,890	835	12,055	93.5213%
71	Distribution Primary	DEM	5,815	-	5,815	100.0000%
72	Distribution Secondary	DEM	(1,847)	-	(1,847)	100.0000%
73	Distribution	CUST	10,316	-	10,316	100.0000%
74	Other	CUST	24,441	-	24,441	100.0000%
75	TOTAL CWIP		<u>231,614</u>	<u>1,439</u>	<u>230,175</u>	99.3787%
76						
77	<u>EQUALS: RATE BASE</u>					
78	Production	DEM	5,483,176	-	5,483,176	100.0000%
79	Production	EGY	412,367	-	412,367	100.0000%
80	Transmission	DEM	432,533	28,022	404,511	93.5213%
81	Subtransmission	DEM	469,527	30,419	439,108	93.5213%
82	Distribution Primary	DEM	938,763	-	938,763	100.0000%
83	Distribution Secondary	DEM	264,784	-	264,784	100.0000%
84	Distribution	CUST	1,655,014	-	1,655,014	100.0000%
85	Other	CUST	200,427	-	200,427	100.0000%
86	TOTAL RATE BASE		<u>9,856,592</u>	<u>58,442</u>	<u>9,798,150</u>	99.4071%

67

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 32 OF 35  
 FILED: 04/02/2024

PROPOSED RATE STRUCTURE  
 PROD. CAP. ALLOC. METHOD: 12 CP  
 PROJECTED CALENDAR YEAR 2025; FULLY ADJUSTED DATA

TAMPA ELECTRIC COMPANY  
 JURISDICTIONAL SEPARATION STUDY

Tampa Electric 2025 OB Budget

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
101	Jurisdictional Production Capacity - 12 CP % of Total Company	kW %	3,929,693 100.0000%	- 0.0000%	3,929,693 100.0000%
105	Distribution Primary Capacity - NCP % of Total Company	kW %	4,697,938 100.0000%	- 0.0000%	4,697,938 100.0000%
106	Distri. Secondary Capacity - Customer Max Demands % of Total Company	kW %	7,187,230 100.0000%	- 0.0000%	7,187,230 100.0000%
117	Transmission - 12 CP % of Total Company	kW %	4,249,833 100.0000%	275,333 6.4787%	3,974,500 93.5213%
118	Transmission - 4 CP % of Total Company	kW %	4,663,833 100.0000%	275,333 5.9036%	4,388,500 94.0964%
121	Production Capacity 4 CP (solar allocator placeholder) % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%
122	Production Capacity - 12 CP % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%
123	Production Capacity - 4 CP % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%
124	Production Capacity - 12 CP & 25% AD % of Total Company	% %	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%
126	Proposed Production Capacity - 12CP & 25% AD % of Total Company	% %	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%
201	Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	- 0.0000%	21,513,101 100.0000%
202	Direct Assignment - Wholesale % of Total Company	% %	100.0000% 100.0000%	100.0000% 100.0000%	0.0000% 0.0000%
204	Retail Energy - Output to Line % of Total Company	mWh %	21,513,101 100.0000%	- 0.0000%	21,513,101 100.0000%
205	Retail Jurisdictional Direct Assignment % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%

68

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 33 OF 35  
 FILED: 04/02/2024

Tampa Electric 2025 OB Budget

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
308	Meter Investment Assignment % of Total Company	\$000's %	255,853,087 100.0000%	- 0.0000%	255,853,087 100.0000%
309	Interruption Equipment - IS Direct Assign % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%
310	Street Light Facilities - LS Direct Assignment % of Total Company	% %	100.0000% 100.0000%	0.0000% 0.0000%	100.0000% 100.0000%
311	Meter Reading - Direct Allocation % of Total Company	\$ %	57,640,822 100.0000%	- 0.0000%	57,640,822 100.0000%
401	Billing kW - Power Supply (P&T) % of Total Company	kW %	35,356,244 100.0000%	- 0.0000%	35,356,244 100.0000%
402	Billing kW - Distribution Primary Capacity % of Total Company	kW %	32,150,017 100.0000%	- 0.0000%	32,150,017 100.0000%
403	Billing kW - Distribution Secondary Capacity % of Total Company	kW %	29,287,373 100.0000%	- 0.0000%	29,287,373 100.0000%
404	Billing mWh - Power Supply (P&T) % of Total Company	mWh %	20,434,224 100.0000%	- 0.0000%	20,434,224 100.0000%
405	Billing mWh - Distribution Primary Capacity % of Total Company	mWh %	19,585,406 100.0000%	- 0.0000%	19,585,406 100.0000%
406	Billing mWh - Distribution Secondary Capacity % of Total Company	mWh %	18,353,841 100.0000%	- 0.0000%	18,353,841 100.0000%
412	Annual Number of Bills % of Total Company	No. of Bills %	10,348,044 100.0000%	- 0.0000%	10,348,044 100.0000%
418	Distribution Primary - Customer Component % of Total Company	No. of Cust. %	862,322 100.0000%	- 0.0000%	862,322 100.0000%
420	Distribution Secondary - Customer Component % of Total Company	No. of Cust. %	862,093 100.0000%	- 0.0000%	862,093 100.0000%

69

TAMPA ELECTRIC COMPANY  
 DOCKET NO. 20240026-EI  
 COST OF SERVICE STUDY  
 JURISDICTIONAL SEPARATION-PROPOSED  
 WITNESS: WILLIAMS  
 PAGE 34 OF 35  
 FILED: 04/02/2024

ALLOCATION FACTOR REPORT

FACTOR NO.		UNIT	TOTAL COMPANY	FERC JURIS	FPSC JURIS
501	Billed Sales Revenue - Direct Allocation % of Total Company	\$000's %	1,774,352 100.0000%	- 0.0000%	1,774,352 100.0000%
507	Revenue from Sales - Retail Only % of Total Company	\$000's %	1,774,352 100.0000%	- 0.0000%	1,774,352 100.0000%
508	Unbilled Sales Revenue - Direct Allocation % of Total Company	\$000's %	(70) 100.0000%	0 0.0000%	(70) 100.0000%
607	Distribution O&M - Customer Component % of Total Company	\$000's %	33,744 100.0000%	- 0.0000%	33,744 100.0000%
907	Distribution Plant - Customer Component % of Total Company	\$000's %	2,203,291 100.0000%	- 0.0000%	2,203,291 100.0000%
817	Transmission - 12 CP (Retail Only) % of Total Company	kW %	3,974,500 100.0000%	- 0.0000%	3,974,500 100.0000%

70